

VIRGINIA NATIVE PLANT SOCIETY ADMINISTRATIVE HANDBOOK

Using the Handbook

The Administrative Handbook describes for VNPS and chapter officers, board members, and other leaders the framework of policies and procedures within which they carry out their responsibilities. Its goal is to help ensure that VNPS works in unity and without wasted effort.

Organized by topic, the handbook is in standard outline form. Parts I and II describe the main characteristics of VNPS as an organization and reproduce its governing documents. Parts III through VII outline the policies and procedures related to activities that maintain the organization itself; part VIII, those related to activities that reach out to members and the general public.

The provisions of the VNPS Bylaws are not as a rule repeated elsewhere in the handbook. In using parts III through VIII, Society and chapter leaders should also read the corresponding articles of the bylaws, which cross-references identify.

VNPS and Society. The handbook uses *VNPS* to refer to the Virginia Native Plant Society as a whole. Where a statement does not apply in the same way to all parts of VNPS, it uses *Society* to distinguish the VNPS board or a statewide activity it sponsors from VNPS chapters and their activities.

Must and similarly prescriptive words signal a VNPS policy or procedure that is necessary to ensure compliance with requirements established and enforced by a federal or state agency. Otherwise, in keeping with the nature of VNPS as an organization of volunteers, policies and procedures are stated in terms of what VNPS or individuals acting in its name *should* or are expected to do.

Finding a particular topic. The Table of Contents shows four levels of outline headings for each part of the handbook. Where policies or procedures unavoidably overlap two or more topics, cross-references in the text lead to sections with additional information or a different perspective. (They refer to outline headings – *e.g.*, VI.D.2 – rather than page numbers, which are consecutive in each part.)

Finding information chapters need. All sections of parts I, II, VII, and VIII apply equally to chapters and to the Society. Part IV is specifically for chapters; it includes policies and procedures that apply exclusively to them, and summarizes their key responsibilities regarding topics covered in other parts of the handbook, with cross-references to fuller discussions.

In parts III, V, and VI, however, some sections apply only to the Society, some to chapters as well. To help chapter leaders find what they need, in these parts a star in the left margin flags sections with information of importance to chapters.

Keeping the handbook up to date. The VNPS president is responsible for seeing that the handbook is revised as circumstances and policies change. Anyone who spots a statement that appears to be out of date or inconsistent with current VNPS practice is encouraged to call it to the president's attention.

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I. THE BASICS OF VNPS

The mission and organizational characteristics of VNPS shape all its activities and administrative procedures and the policies that guide them. They provide the unifying framework for programs that vary from one part of Virginia to another and from one time to another as circumstances change. This framework is outlined here; later parts discuss some of its elements more fully.

A. Mission

The mission, or purpose, of VNPS, as stated in the bylaws, is “Promoting the conservation of Virginia’s native plants and habitats.” While its substance does not change, its wording can vary to fit different needs. For example, in 1988, the VNPS board adopted the phrase “Conserving wild flowers and wild places” to ease the transition as the Virginia Wildflower Preservation Society became the Virginia Native Plant Society. More recently, the VNPS Position on Conservation, adopted in 2003, expands the basic statement somewhat and adds the philosophy and principles that underlie it.

The bylaws follow the statement of purpose with a list of the kinds of activities through which VNPS pursues its mission. These too are essentially unchanged, but an evolving understanding of what most effectively serves that mission has led to significant shifts in emphasis. Education still heads the list, but over the years we have become more involved in advocacy and in cooperative projects with other organizations, less involved in relocating plants from communities threatened with destruction.

B. Organizational characteristics. In the most general sense, VNPS is:

1. One organization working both statewide and locally.

VNPS has recognized from the beginning that in a state as ecologically and culturally diverse as Virginia, it is essential to address plant conservation issues at two levels: those that affect the entire Commonwealth, and those that are of specific concern to a particular community or region. The result is a division of responsibility and a difference of focus between two components of the Society, the *VNPS board*, representing the Society as a whole, which addresses matters that affect all parts of Virginia, and *VNPS chapters*, each of which takes the lead on the particular concerns of the locality it serves.

Nonetheless, VNPS is one organization. Though it approaches conservation on two levels, those levels are interrelated. Statewide initiatives affect all localities, though to different degrees and in different ways, and local issues often exemplify statewide needs. Recognizing these connections, the VNPS board and chapter boards seek to make sure that what each does complements and strengthens the work of the other. In addition, the Society board’s composition (described in III.B.3) ensures that both statewide and local perspectives enter into its discussions as it plans statewide programs and establishes the policies that guide all Society and chapter actions.

2. An organization supported and staffed by members.

VNPS welcomes to membership all who are interested in Virginia’s native plants and their conservation, regardless of where they live or how actively they wish to be involved. Members are key to everything we do. Their dues and contributions are our main source of income. Those who are able to contribute time, energy, ideas, or expertise plan and carry out Society- and chapter-sponsored activities, and also

manage and build the organization itself. The only paid services that supplement what members do as volunteers are those of a part-time employee in the VNPS office and of the professionals who provide essential legal and technical support.

3. A nonprofit, tax-exempt corporation subject to federal and state law.

Under federal law, the Society and its chapters are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and classified as publicly supported under section 509(a)(2). Under Virginia law, VNPS is incorporated as a not-for-profit charitable and educational organization, and thus subject to the Commonwealth's requirements of such corporations; by virtue of its federal income-tax exemption, it is exempt from Virginia income tax as well. In addition, the Society and each chapter are eligible for some exemption from state sales tax.

To continue enjoying the benefits this legal status confers, VNPS must meet the various requirements it imposes. Most are administrative – reports that must be submitted by specified deadlines; a prescribed balance among sources of financial support; avoidance of certain business practices. Others affect VNPS activities and programs, especially efforts to influence legislation and public policy. While these obligations are not onerous, Society and chapter leaders do need to pay attention to them.

(For more information on status and requirements under federal law, see VI.A; on requirements under Virginia corporation law, II.A; on requirements regarding Virginia sales tax, VI.G.)

II. GOVERNING DOCUMENTS

VNPS is governed by its *articles of incorporation*, which establish its nature and organization as a not-for-profit Virginia corporation, and its *bylaws*, which outline in more detail the way it operates. To guide the Society and its chapters in carrying out the provisions of these two documents, the state board has adopted specific policies and procedures, which are summarized in this handbook.

Either the articles or the bylaws can be amended with the approval of the VNPS membership at its annual meeting, and in the case of the articles, an official filing with the State Corporation Commission. The VNPS board has also adopted a policy that supplements the articles (Article VII, section 2) by providing that if the Society should be dissolved, beneficiaries of its assets must be organizations with registered offices in Virginia and native plant conservation programs and ethics compatible with those of VNPS.

A. Articles of Incorporation of the Virginia Native Plant Society

We hereby associate to form a non-stock corporation, operating not for profit, under the provisions of Chapter 2, Title 13.1, of the Code of Virginia and to that end set forth the following:

Article I

The name of the corporation is VIRGINIA NATIVE PLANT SOCIETY, INC.

Article II

The period of duration of the corporation shall be perpetual.

Article III

The purpose for which this corporation is organized is to promote the conservation and preservation of the native plants of Virginia.

Article IV

Membership: The corporation shall consist of all members of the Virginia Native Plant Society, Inc., whose annual dues have been paid. Membership in the corporation is available to any individual, family or other organization who is interested in the conservation of Virginia's native plants.

Privileges: Each member of the corporation shall be entitled to one (1) vote on any questions requiring the vote of the membership of the corporation. Each family holding a family membership shall be entitled to two (2) votes. The right to vote of a member which is not an individual or family shall be exercised by an individual designated in writing by the member as the member's official delegate. Upon payment of annual dues, each member shall be issued a certificate evidencing membership.

Article V

The manner of operation of the corporation, including elections, meetings, formations of chapters, and such other matters as are necessary to ensure the functioning of the corporation shall be described in the Bylaws.

Article VI

The constitution and number of directors shall be fixed by the Bylaws, except that there shall be not fewer than nine (9) directors. The conditions under which directors shall be elected or appointed, and their terms of office shall be set by the Bylaws.

Article VII

In furtherance of the charitable and educational purposes for which the corporation is organized,

1. Neither the whole nor any part or portion of the assets, net earnings, or other property of this corporation shall ever be used for, accrue to, or inure to the benefit of any member or private individual within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954.
2. In the event of the termination, dissolution or final liquidation of this corporation in any manner or for any reason whatsoever, its remaining assets and property, if any, shall be distributed to (and only to) one or more organizations formed and operated for the purpose of conservation and/or preservation of Virginia's native plants as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954.
3. The private property of the members of the Board of Directors and of the officers and members of the corporation shall not be subject to payment of corporate debts to any extent whatsoever.
4. The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.
5. The corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undisturbed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.
6. The corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.
7. The corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954 or corresponding provisions of any subsequent federal tax laws.
8. The corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954 or corresponding provisions of any subsequent federal tax laws.

Article VIII

The post office address, including street and number, of the corporation's initial registered office shall be: 3718 Camelot Drive, Annandale, Fairfax County, Virginia 22003, and the name of the corporation's initial registered agent at such address is Mary M. Painter, who is a resident of Fairfax County in the Commonwealth of Virginia and an initial director of the corporation and whose business office is identical with the initial registered office.

Article IX

The number of directors constituting the initial Board of Directors is twelve (12) and the names and addresses of the persons who are to serve as the initial directors are: Mary M. Painter, Linda R. McMahan, Dorna I. Kreitz, Tommee Kerr, David W. Natella, Carol M. Natella, C. Colston Burrell, Edward B. Ballard, Pat Rosing, Donald G. Baer, Allan T. Studholme, Norma E. Vermillion [addresses omitted here].

Dated July 1, 1982

(signed) Mary M. Painter
Tommee Kerr
C. Colston Burrell
Incorporators

Amended February 15, 1983, October 21, 1988, and September 13, 2013

B. Bylaws of the Virginia Native Plant Society

Article I. Name

The name of the corporation shall be the Virginia Native Plant Society, Inc. (“the Society”).

Article II. Purposes

The Society has been organized to operate exclusively for charitable and educational purposes as those terms are defined in section 501(c)(3) of the Internal Revenue Code of 1986 (hereinafter referred to as “The Code”), including promoting the conservation of Virginia’s native plants and habitats, through education, research, cultivation, relocation of plants from communities threatened with destruction, cooperation with other organizations having compatible purposes, and counsel to governmental bodies.

The Society is not organized for profit and shall not have any capital stock. The policies of the Society shall not reflect any political partisanship, nor any preference, discrimination, or limitation based upon sex, race, or religious affiliation.

Article III. Offices and Registered Agent

Section 1. **Registered Office.** The Society shall continuously maintain in Virginia a registered office at such place as may be designated by the Board of Directors (hereinafter referred to as “the Board”). The principal office of the Society and such other offices as it may establish shall be located at such place(s) within Virginia as may be designated by the Board and reported to the State Corporation Commission.

Section 2. **Registered Agent.** The Society shall continuously maintain within Virginia a registered agent, who shall be the president of the Society unless otherwise designated by the Board.

Section 3. **Changes.** Any change in the registered office or registered agent of the Society shall be accomplished in compliance with the Virginia Nonstock Corporation Act and as provided in these Bylaws.

Article IV. Membership

Section 1. **Eligibility and Categories.** Any person, family or organization interested in the conservation of Virginia’s native plants may become a member of the Society upon payment of the applicable membership fee. Membership categories, fees, and terms shall be set and reviewed as needed by the Board. A member may designate affiliation with any chapter(s) or may be a member-at-large.

Section 2. **Voting.** Each individual member shall be entitled to one (1) vote. Each family membership shall be entitled to two (2) votes. Any organization holding membership shall have one (1) vote, to be exercised by the official delegate whom the organization has designated in writing.

Section 3. **Termination of Memberships.** Memberships are not transferable. Membership shall terminate upon the earliest of: (1) failure of the member to renew his or her membership by paying the periodic membership fee according to the requirements established by the Board; (2) expulsion of the member as provided in this paragraph; or (3) death of the member. The Board may expel any member for actions inconsistent with the Society’s aims and objectives. The member shall be given at least twenty-four (24) hours’ notice of the proposed action by the Board to expel the member, with a statement of the reasons for the proposed expulsion, and may appear at the Board meeting at which action is proposed to be taken, to explain his or her actions.

Section 4. **Dissolution.** No member shall possess any property right in or to the property of the Society. In the event of dissolution of the Society, after paying or adequately providing for the debts and obligations of the Society, the Board shall dispose of the remaining assets in accordance with the Articles of Incorporation.

Article V. Meetings of Membership

Section 1. **Annual Meeting.** An annual meeting of the membership shall be held before the end of each fiscal year to elect officers, standing committee chairmen, and Directors-at-large, and conduct such other business as may be appropriate. The Corresponding Secretary shall notify members in writing of the date, place, and purposes of the annual meeting not less than ten (10) nor more than (60) days before the meeting.

Section 2. **Special Meetings.** Unless otherwise prescribed by statute, special meetings of the membership may be called by the President upon the request of the Board, and shall be called by the President at the written request, submitted to the Corresponding Secretary, of members of the Society having no fewer than fifteen (15) votes. Written notification stating the date, time, place, and purposes of the meeting shall be sent to each member not less than ten (10) nor more than sixty (60) days before the scheduled date of the meeting.

If an amendment to the Articles of Incorporation, approval of a merger, sale of substantially all of the Society assets, or dissolution of the Society is to be considered at the meeting, written notification stating the date, time, place, and purposes of the meeting shall be sent to each member not less than twenty-five (25) nor more than sixty (60) days before the meeting.

Section 3. **Business to be Transacted.** At any meeting of the membership, only business specified in the notice of the meeting may be transacted.

Section 4. **Quorum.** Five (5) percent of the votes eligible to be cast, by members present in person or by proxy, shall constitute a quorum. If a quorum is present, a majority vote shall prevail.

Section 5. **Voting.** Any member in good standing as of fifteen (15) days prior to a meeting shall be entitled to vote in person or by proxy. A member may vote in absentia by giving the Corresponding Secretary, at least two (2) days in advance of the meeting, written authorization to cast a vote for or against an amendment to these Bylaws, for a candidate for election, or for such other matters as may be transacted at the meeting. Proxies shall be delivered to members with the notice of the meeting.

Section 6. **Rules of Order.** At meetings of the membership, the latest edition of Robert's Rules of Order shall apply when procedures are not specified in these Bylaws.

Article VI. Board of Directors

Section 1. **General Powers and Duties.** The affairs and property of the Society shall be managed, controlled, and directed by the Board of Directors. Except as otherwise specified in the Articles of Incorporation or these Bylaws, the Board shall have, and may exercise, any and all powers provided in the Bylaws, the Articles of Incorporation, or the Virginia Nonstock Corporation Act that are necessary or convenient to carry out the purposes of the Society.

Section 2. **Qualifications to be Director.** Any member of the Society engaged in the conservation of Virginia's native plants may be elected to the Board. Members of VNPS and Chapter Boards of Directors of VNPS must be members in good standing during their tenure of office. The Board concerned is responsible for ensuring that the dues of any Board member are paid within 60 days of expiration.

Section 3. **Composition of the Board.** The Board shall be composed of the officers of the Society, not fewer than six (6) nor more than nine (9) Directors-at-large, the chairmen of each of the Society's standing committees, and one representative appointed by each chapter, who shall be an elected member of that chapter's Board of Directors.

Section 4. **Elections.** Officers, Directors-at-large, and standing committee chairmen shall be elected at the annual meeting. The Nominating Committee shall prepare a slate of one (1) or more candidates for each position to be filled. Additional candidates may be nominated, provided their consent is obtained, by a petition signed by members of the Society having no fewer than fifteen (15) votes and filed with the Nominating Committee not less than forty-five (45) days before the scheduled date of the annual meeting. The slate of candidates shall list together, in alphabetical order, the names of persons nominated by petition and those on the Nominating Committee slate, with no distinction between them. Proxies shall be sent to members at least thirty (30) days before the scheduled date of the annual meeting and shall include the slate of candidates together with a short statement of the qualifications of each candidate.

Members present at the annual meeting shall vote on the nominees by secret ballot. Members not present may vote in absentia by giving the Corresponding Secretary, at least two (2) days in advance of the meeting, written authorization to cast a vote for a candidate for election. The plurality of all present and absentee votes cast shall be sufficient to elect.

If one of several nominees for a specific position withdraws before the annual meeting, the withdrawal shall be announced at the annual meeting, prior to balloting. Votes cast for the withdrawn nominee shall be disregarded and the plurality of the remaining votes shall be sufficient to elect one of the remaining nominees.

If the only nominee for a specific position on the slate withdraws before being elected at the annual meeting, or if a nominee, having been elected, withdraws before taking office, the position shall be filled as provided by Article VII, Section 2 of these Bylaws.

Section 5. **Tenure and Classes of Directors.** Officers, chairmen of standing committees, and Directors-at-large shall be elected for a term of three (3) years, commencing November 1 following the annual meeting at which they were elected or the day following such annual meeting, whichever is later. These Directors shall be divided into three (3) classes, equal in number, one of which shall be subject to election each year. Each representative appointed by a chapter shall be a member of the Society's Board throughout the term of office prescribed by that chapter.

Section 6. **Records.** Each officer, committee chairman, and Director-at-large shall, upon leaving office, deliver the records of the office to his or her successor or to the Recording Secretary.

Section 7. **Termination.** A Directorship shall terminate upon death, resignation, or removal from office. A Director may resign at any time by submitting written notification thereof to the Board, the President, or the Recording Secretary.

At any meeting of the membership, the membership may, by a two-thirds (2/3) vote of all votes eligible to be cast, remove any officer, standing committee chairman, or Director-at-large for failure to perform the duties required of the position or for any action inconsistent with the Society's aims and objectives. In the meeting announcement, members shall be given advance notice of the action proposed, with a statement of reasons.

Each chapter may change its representative to the Board of Directors of the Society at such times and in such manner as specified in the Bylaws of such chapter; provided, however, that the Board of Directors

of the Chapter shall notify the Board of Directors of the Society in writing of any change in its appointed representative, by first-class mail postage prepaid addressed to the President or Recording Secretary of the Society, and such notification shall not be deemed received until actually received by the Board of Directors of the Society.

Section 8. **Meetings.** The Board shall meet regularly at a time established by the Board. Special meetings may be called by the President and shall be called at the written request of five (5) Directors. At any special meeting, only the business specified in the notice of the meeting may be transacted. Written notice of the date, time, place, and purposes of the special meeting shall be sent to each Director at least seven (7) days prior to the meeting.

Section 9. **Quorum.** One-third (1/3) of the Directors in office shall constitute a quorum. If a quorum is present, a majority vote of those present shall prevail, unless otherwise specified in these Bylaws.

Section 10. **Action Without a Meeting.** Any action required or permitted to be taken at a meeting of the Board may be taken without a meeting if the text of the resolution or matter agreed upon is sent to all of the Directors in office and all the Directors in office consent to such action in writing, setting forth the action taken. Such consent in writing shall have the same force and effect as a vote of the Board at a meeting and may be described as such in any document executed by the Society.

Section 11. **Telephonic Presence.** Any or all Directors may participate in a meeting of the Board or of a committee of the Board, by means of conference telephone or by any means of communication by which all persons participating in the meeting are able to hear one another, and such participation shall constitute presence in person at the meeting.

Section 12. **Rules of Order.** At the meetings of the Board, the latest edition of Robert's Rules of Order shall apply when procedures are not specified by these Bylaws.

Article VII. Officers

Section 1. **Establishment of Offices.** The officers of the Society shall be a President, a First Vice-President, a Second Vice-President, a Recording Secretary, a Corresponding Secretary, and a Treasurer. The Board may establish such other offices as it deems necessary, each of which shall be subject to the same privileges and restrictions as the existing offices.

Section 2. **Vacancies.** In the event of the death, resignation, or removal of the President, the resulting vacancy shall be filled by the First Vice-President until the beginning of the term of his or her successor. A vacancy in the position of any other officer, Director-at-large, or standing committee chairman shall be filled by a majority vote of the Board at the first regularly scheduled meeting of the Board following the vacancy. Any officer, Director, or committee chairman thus appointed shall hold office until the beginning of the term of his or her successor.

The remainder of the term of any office thus temporarily held will be filled by a vote of the membership at the next annual meeting.

Section 3. **Duties of the President.** The President shall preside at all meetings of the membership, Board, and Executive Committee; supervise the affairs of the Society; sign and countersign certificates, contracts, and other instruments of the Society as authorized by the Board, and make reports to the Board and the membership. The President shall perform all such other duties as are incident to the office or are assigned by the Board.

Section 4. **Duties of the Vice-Presidents.** The First Vice-President shall exercise the functions of the President during the absence or unavailability of the President. The Second Vice-President shall exercise

the powers of the Treasurer during the absence or unavailability of the Treasurer. The Vice-Presidents shall have such other powers and duties as assigned by the Board.

Section 5. **Duties of the Secretaries.** The Recording Secretary shall make, or cause to be made, minutes of all meetings of the membership, the Board, and the Executive Committee, as well as reports of the activities of the committees of the Society and keep these records and the seal of the Society in safe custody. The Recording Secretary shall have such other powers and duties as assigned by the Board of Directors.

The Corresponding Secretary shall send notices of meetings, prepare written materials requested by the Board and the Executive Committee; maintain a file of correspondence directed to or sent on behalf of the Society; receive petitions for chapter formation and special meetings; keep in confidentiality proxies received from members voting in absentia; and have such other powers and duties as assigned by the Board.

Section 6. **Duties of the Treasurer.** The Treasurer shall keep and maintain, or cause to be kept and maintained, accurate and complete accounts of the financial transactions of the Society, including accounts of its assets, liabilities, receipts, and disbursements. The Treasurer shall deposit all monies and other valuables in the name and to the credit of the Society; disburse the funds of the Society as ordered by the Board; send payments and reports to chapters as required in Article XI, Section 6; render to the Board regular reports of all financial transactions and of the financial condition of the Society; and have such other powers and duties as assigned by the Board.

Article VIII. Executive Committee

Section 1. **Composition.** The Executive Committee shall consist of the President, Vice-Presidents, Recording and Corresponding Secretaries, Treasurer, and up to three (3) other Directors appointed by the Board.

Section 2. **Powers.** The Executive Committee shall have such powers as may be necessary to carry out the business of the Society in the intervals between Board meetings, to be exercised in accordance with the policies and directives established by the Board. The Executive Committee shall promptly submit a written report of its actions to the Board. The Executive Committee shall study all matters that involve long-term planning or that represent significant change in the organization, properties, financial status, programs, or policies of the Society and shall recommend appropriate action to the Board.

Section 3. **Meetings.** The Executive Committee shall meet upon the call of the President on not less than three (3) days notice.

Section 4. **Quorum.** One more than half of the members of the Executive Committee shall constitute a quorum.

Article IX. Nominating Committee

Section 1. **Composition.** The Nominating Committee shall be composed of no fewer than three (3) nor more than five (5) members of the Society, who together shall represent to the extent possible the diverse regions of the state. The majority shall be members who are not currently serving on the Board; at least one shall be a current member of the Board or have served on the Board within the two years preceding selection.

Section 2. **Selection of Members.** At or before its last meeting of the fiscal year, the Board shall appoint Nominating Committee members for the following year from a slate of nominees who have consented to serve, and shall designate one to serve as chairman. Responsibility for preparation of the

Nominating Committee slate shall be assigned by the Board. In case of a vacancy, the Board shall appoint a replacement for the remainder of the term.

Section 3. **Term.** The term of Nominating Committee members shall be one (1) year, concurrent with the fiscal year. No member shall serve for more than three (3) consecutive terms.

Section 4. **Duties.** The Nominating Committee, acting by majority vote, shall prepare and transmit to the membership a slate of nominations for officers and directors to be elected at the next annual meeting, as prescribed in Article VI, Section 4, and shall perform such other duties as the Board may assign.

Article X. Committees

Section 1. **Standing Committees.** The Board shall create such standing committees as it deems necessary to accomplish the aims of the Society and shall define the powers and responsibilities of the committees and their chairmen. The establishment of a standing committee shall be effective at the beginning of the following fiscal year.

Section 2. **Special Committees.** The Board shall create such special committees as it deems necessary to accomplish the aims of the Society. The Board shall define the tenure, powers, and duties of a special committee and shall appoint a chairman.

Section 3. **Rules.** Each committee may adopt its own rules, provided that they are not inconsistent with its stated powers and duties or with these Bylaws.

Article XI. Chapters

Section 1. **Organization.** To further the purposes of the Society in a particular region of Virginia, fifteen (15) or more persons may apply to become a chapter by signing a petition to the Board. Such a petition must be accompanied by:

- a. the name, address, and membership classification of each proposed chapter member;
- b. the names of officers of the proposed chapter;
- c. the designation of that officer who shall receive correspondence;
- d. the proposed name of the chapter; and
- e. the proposed geographic area which the chapter would include.

The Board shall act upon the petition within three (3) months of receipt. Upon acceptance of the application by the Board, and payment of the applicable membership fees of members of the petitioning group, the group shall become a chapter of the Virginia Native Plant Society.

Section 2. **Membership.** All members of any chapter shall be members of the Society.

Section 3. **Designation.** A chapter shall be designated officially as “_____ Chapter of the Virginia Native Plant Society” or “_____, a Chapter of the Virginia Native Plant Society.” Changes in the designation of existing chapters shall be subject to the approval of the Board. A chapter shall use its official designation on all documents, publications, and correspondence.

Section 4. **Chapter Officers.** Each chapter shall elect a president and such other officers as it deems necessary.

Section 5. **Chapter Bylaws.** Each chapter shall adopt bylaws within one (1) year of the date the chapter petition is approved by the Board. Such bylaws shall be consistent with the aims and objectives of the Society as reflected in the Society’s Bylaws and its Articles of Incorporation. A copy of the chapter’s bylaws shall be deposited with the Corresponding Secretary of the Society. The Board shall be notified of any changes in chapter bylaws.

Section 6. **Obligations of the Society to Chapters.** The Society shall allocate to each chapter not less than one-third (1/3) nor more than two-thirds (2/3) of the annual membership fee of each member affiliated with that chapter. The proportion shall be fixed by the Board. The Treasurer shall pay the amount due to the chapter no more than two (2) months after the Society receives the fee and shall give each chapter a quarterly report of money paid and owed. The Society shall make available to chapters other resources that will enable them to further the Society's objectives. The Board shall provide guidance to facilitate chapters' compliance with the requirements of Society Bylaws, and may impose such administrative requirements as are reasonable and necessary to ensure the integrity of the Society.

Section 7. **Obligations of the Chapters to the Society.** Each chapter shall develop policies and programs that support and complement those of the Society in ways appropriate to the chapter's membership and locality. It shall include in each year's activities at least one business meeting of its membership and at least four other meetings or events. It shall submit to the Board annually a report of its past year's program and a financial statement. It shall comply with the Board's administrative requirements, including those necessary to maintain the Society's and the chapter's tax-exempt status under Section 501(c)(3) of the U.S. Internal Revenue Code.

Section 8. **Limitation of Chapter Authority.** In the absence of express authorization of the Board or Executive Committee, no chapter, chapter officer, or chapter member shall have power to act for or bind the Society in any manner. No chapter shall have any proprietary interest in the name "Virginia Native Plant Society." Each chapter's right to use as a part of its name or designation the words "Virginia Native Plant Society" shall cease upon the termination or suspension of its status as a chapter.

Section 9. **Withdrawal of Chapter Status.** The Board may terminate or suspend a chapter's status if its membership falls below fifteen (15) members or if the chapter takes any action inconsistent with the Articles of Incorporation or the Bylaws of the Society. The chapter shall be informed of the action and given an opportunity to request reinstatement at any subsequent meeting of the Board.

Article XII. Budget and Finances

Section 1. **Fiscal Year.** The fiscal year of the Society shall begin on the first day of January and end on the last day of December of each year.

Section 2. **Signature Authority and Bonding.** The Treasurer and the Second Vice-President shall be authorized to sign checks or make withdrawals on behalf of the Society. Both shall be bonded.

Section 3. **Books and Records.** The Society shall keep accurate and complete financial records; reports of Board, committee, and membership meetings; and a record of the names and address of the Society's members. All books and records of the Society may be inspected by any member or his agent or attorney for any reasonable purpose at any reasonable time.

Section 4. **Deposits.** All funds of the Society shall be deposited from time to time to the credit of the Society in such banks, trust companies, or other depositories as the Board may select.

Section 5. **Annual Review.** The Board shall provide for an independent review of the Society's financial records and its year-end financial statement at the close of each fiscal year, and shall send the reviewed financial statement to any member on request.

Section 6. **Budget and Expenditures.** Each year the Board shall present to the membership a budget for the following fiscal year. The Board shall be responsible for ensuring that funds are expended in accordance with budget allocations. The Board may from time to time amend the budget as it deems necessary to achieve Society goals and to ensure a sound financial condition.

Section 7. **Contracts.** The Board may authorize any officer or officers, agent or agents of the Society, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Society, and such authority may be general or confined to specific instances.

Section 8. **Gifts.** The Board may authorize solicitation of contributions to the Society for specific purposes or for general support. Acceptance of unsolicited contributions or contributions not in accord with Board authorization shall be subject to approval by the Board.

Article XIII. Liability of Officers and Directors

In any proceeding brought by or in right of the Society or brought by or on behalf of members of the Society, no officer or director of the Society shall be liable for monetary damages except in respect of willful misconduct or knowing violation of criminal law by that officer or director.

Article XIV. Seal

The Society shall have a common seal upon which shall be inscribed:

Virginia Native Plant Society
(Incorporated) Corporate Seal 1982
Virginia

Article XV. Amendments to Bylaws

These Bylaws may be adopted, amended, or repealed by a majority of those members voting at the annual meeting. An amendment to the Bylaws shall be proposed to the membership by the Board upon a two-thirds vote of the Board or upon a written request signed by members of the Society having no fewer than twenty (20) votes. The text of proposed amendments to the Bylaws shall be sent to all Society members no less than thirty (30) days before the meeting at which the vote will be taken.

III. STATEWIDE GOVERNANCE

A. VNPS members (Bylaws, V, VI.7, and XV)

1. Responsibilities. Members elect the Society's officers and directors, and may remove them for cause. They also have sole authority to amend the bylaws as recommended by the VNPS board or requested in writing by members holding at least twenty votes.

2. Meetings. An annual business meeting of the membership is held each fall. To encourage members throughout the state to participate, it is held in a different part of Virginia each year and is usually part of a weekend of varied events. At the annual meeting, members elect officers and act on any proposed amendments to the bylaws, voting either in person or by proxy. With due notice, they may also transact other business at this meeting or, if necessary, at a special meeting called by the VNPS board.

B. VNPS Board of Directors (Bylaws, VI)

❖ **1. Responsibilities.** The board establishes policies governing the entire organization, manages the Society's finances, develops statewide programs, and facilitates and coordinates the work of existing chapters and the formation of new ones. On issues that directly affect chapters, it acts only after chapter boards have had an opportunity to comment. It takes the lead in addressing conservation issues that concern all of Virginia and is the primary liaison with the Commonwealth's government and with state, regional, and national organizations that share VNPS concerns.

In cooperation with chapters, the board furthers the unity of VNPS. It holds Society-sponsored events and its own meetings in various parts of the state; ensures that so far as possible the board and statewide working groups include members from several chapters; encourages cooperative projects among chapters; and recognizes chapters' achievements, concerns, and activities through the VNPS *Bulletin*. The board is responsible for planning the annual business meeting of the membership and the events associated with it, and the Society pays meeting-related expenses. (For the role of the host chapter in the annual meeting, see IV.F.2.a.)

2. Meetings. The board meets quarterly, with a chapter as host, on the first Saturday of December, March, and June, and in conjunction with the annual membership meeting in the fall. Meeting locations are selected so that in the course of the year the time required for travel to meetings is reasonably comparable for all board members. All board meetings are open to VNPS members as observers, and any member who has a legitimate reason for examining the board minutes or the Society's financial records may do so.

While the bylaws provide for special meetings of the board, they are rare. Issues too urgent to wait for the next board meeting are usually resolved by the Executive Committee, if necessary with the aid of a canvass of the board.

❖ **3. Composition.** The bylaws place board members in four categories: officers, chairs of standing committees, and directors-at-large, all elected by the membership, and chapter representatives, chosen by the chapters. Regardless of category, all are expected to participate in fulfilling the board's overall responsibilities as well as carrying out the duties of their specific positions. All members of the VNPS board and its committees serve without compensation.

a. Officers (Bylaws, VII) are the president, first and second vice-presidents, recording secretary, and treasurer. In addition to the basic responsibilities the bylaws prescribe, the board has assigned these additional duties:

- President: Serves as liaison to chapters on activities or requirements that are not specifically related to the assignments of other board members; coordinates the formation of new chapters; as directed by the board, appoints members to serve on committees or carry out responsibilities not assigned to a committee; represents VNPS to other state or national organizations, or names a representative to do so.
- First vice-president: Assists the president, especially in matters concerning the entire Society's goals and activities.
- Second vice-president: Serves as vice-chair of the Executive Committee; when the treasurer is unavailable, instructs the broker regarding gifts of securities.
- Recording secretary: Keeps a chronological record of policies adopted by the board.
- Treasurer: See VI.B, for the treasurer's duties.

b. Chairs of standing committees are directors elected to develop and oversee activities involving a particular program area or administrative need. As appropriate to that responsibility, each also serves as a liaison or resource to chapters, keeps members informed and enlists their participation, and works with other board members on matters of common concern.

These directors work in the following areas, including specific duties assigned by the board:

- Botany, including choice of the Wildflower of the Year and preparation of the related brochure,
- Conservation, including liaison to state environmental groups and alerting chapters and members to conservation issues,
- Education, including planning the Society's annual workshop and reviewing educational materials prepared by chapters or other committees,
- Fundraising, including coordination of sales on the Society's behalf and exploring the availability of grants for specific projects,
- Horticulture, including regular revision of the nursery source list and responding to questions about landscape use of native plants,
- Membership, including updating brochures and other membership-related items,
- Publications, including oversight of the *Bulletin*, the Wildflower of the Year brochure, and other Society publications,
- Publicity, including writing press releases for statewide events and maintaining a list of news outlets and contacts,
- Registry, including coordinating registration of new sites and liaison with chapters regarding regular updates on registry sites.

Although officially these directors chair committees created by the board (Bylaws, X.1), in practice many choose to work without a formally constituted committee. When there is a committee, current needs determine its size and composition. Its members may be appointed by its chair, the president, or the board, or by chapter boards at the request of the VNPS board.

c. Directors-at-large are expected to undertake specific assignments as needed or to bring particular perspectives to the board's discussions. There are currently six directors-at-large, including one representing and recommended by the Virginia Department of Conservation and Recreation, Division of Natural Heritage.

❖ **d. Chapter representatives** are named by their respective chapters to serve as voting members of the VNPS board. A chapter's representative brings the chapter's perspective to board discussions and may ask the board to consider issues of particular concern to that chapter; reports to the board on chapter activities; and keeps the chapter board informed about statewide programs and plans. The chapter representative must be an elected member of the chapter board. In many cases the chapter president serves in this position, but that is not required. Chapters are encouraged to name a

representative who can attend VNPS board meetings regularly, but they are free to change representatives as needed, provided they give the VNPS president written notice of the change.

4. Executive Committee (Bylaws, VIII). The officers and a varying number of directors appointed by the board make up this committee, with the president as chair and the second vice-president as vice-chair. It facilitates the board's work and can act for the board on questions that must be resolved before the board is able to consider them. Any VNPS member may request that an item be placed on the Executive Committee's agenda, and such requests must be reported to the board.

The Executive Committee meets regularly between board meetings, usually on the first Saturday of the month preceding the next board meeting, and holds additional meetings as needed. It may invite other board members to meet with it when their perspective is needed, and any board member may participate in its meetings, though without a vote.

5. Special committees (Bylaws, X.2). The board may create a special or ad hoc committee to carry out a specific assignment within a stated period of time. Its size and composition vary according to its charge. Members may be appointed in the same ways as members of standing committees.

❖ **6. Travel expenses.** Board members and other volunteers traveling on VNPS business may request reimbursement provided the travel expenses are for the sole and specific benefit of VNPS. Travel by car may be reimbursed at the rate granted for non-profit organizations under federal tax law. Other necessary expenses may also be fully or partially reimbursed, provided the treasurer, the president, and the person responsible for the budget line that will be debited have approved the travel in advance and agreed upon a maximum reimbursement. The president's expenses for the annual meeting are covered by the VNPS budget, and the president's registration fee for that meeting is waived.

7. Communications within the board. Prior to a meeting of the board or Executive Committee, all board members receive the agenda, the minutes of the previous meeting, financial and membership reports, and other background information. From time to time, information on urgent conservation issues and other matters of concern is also sent to board members for their information and possible individual action. To facilitate communication, a directory of state and chapter officers and board members is produced annually for internal use.

❖ **8. Communication with members and the public.** As a membership benefit, VNPS members receive a newsletter, the *Bulletin*, five times a year. It carries information about significant board decisions and VNPS programs and events and information chapters want to distribute to a statewide audience, as well as educational articles and more general news items.

To communicate with the public as well as with members, VNPS maintains a web site that offers extensive information about the organization, its positions, and its ongoing programs; the current issue of the *Bulletin*; and up-to-date publicity for Society-sponsored events and publications. Chapters may post their newsletters and publicize events on this site, and some have their own web sites as well. The Society has also established a list service through which members and nonmembers can share information about events of interest.

C. Nominating Committee (Bylaws, IX)

❖ **1. Responsibilities.** The Nominating Committee prepares the slate of candidates for election to board positions at the annual meeting, aiming for a board that is strong and active, and broadly representative of the Society's chapters and Virginia's diverse regions. It seeks recommendations from chapter boards, which are responsible for identifying chapter members who are possible

candidates for statewide office, and from board members and other informed individuals. For future use the committee keeps records of the candidates it considers but does not nominate, with their qualifications. While the Nominating Committee keeps the board informed of its progress, its decisions are not subject to board approval.

2. Composition. The board annually appoints a Nominating Committee of three to five members, the majority of whom are not currently board members. Their term is one year, but the board provides continuity by inviting some to serve additional terms. It also names the committee's chair, making knowledge of the skills and perspectives the board currently needs its first criterion.

D. Relationship with chapters (Bylaws, XI) So that VNPS can effectively further plant conservation throughout the Commonwealth, the board is committed to supporting established chapters and developing new chapters where we do not yet have a local presence.

- ❖ **1. Supporting established chapters.** As part of VNPS, each chapter enjoys the benefits of the Society's tax-exempt status (described in VI.A) and its statewide programs, activities, and partnerships, and participates in the statewide governance of the organization. On issues that directly affect chapters, the VNPS invites input from chapter boards before it takes action.

Through the VNPS board the Society provides more specific financial support by returning to the chapter a portion of the dues paid by chapter members, and by covering chapters without charge under the insurance the Society carries (described in VI.F). The Society also provides some administrative support to chapters, particularly with regard to membership records, through its office and office manager (see E, below).

In addition to these regular services, VNPS officers and board members are available to work with chapters on specific programs or problems. Depending on the need, one or more board members may answer questions about IRS requirements or Virginia's sales tax, for example; offer ideas and suggest resources for public programs; review a proposed publication; or consult with a chapter board concerned about ways to increase membership or identify potential leaders. If it is unclear which board member can be most helpful, a chapter should consult the VNPS president. When schedules permit, the Society also loans displays and other equipment for chapter use.

- ❖ **2. Changes in existing chapters.** As a chapter evolves, or as the character of the area it serves changes, in addition to adjusting its programs it may consider redefining its chapter area, changing its name or logo, or changing its bylaws. Any such change must be approved by the VNPS board and should be discussed with the VNPS president well before the chapter presents a specific proposal. If an existing chapter chooses to divide, each resulting chapter must meet all the requirements for a new chapter.

3. Chapter development. In building a new chapter the goal is a cohesive, effective organization that can represent VNPS in ways suited to the chapter's area, involve members in local activities, and contribute to the further development of statewide policies and programs. Chapter development involves overlapping processes of building membership, beginning local programs, and establishing a formal organization. While their details vary with circumstances, in general they progress through the steps outlined below. (A more comprehensive description of the chapter development process is available from the VNPS president.) Throughout the formation of a new chapter, the VNPS president or another Society board member works closely with local leaders, and VNPS covers out-of-pocket costs. To facilitate formation of a new chapter, the president may authorize use of the names and addresses of members in a particular geographic area.

a. Exploring formation of a new chapter. The initial expression of interest in forming a new chapter may come from an individual, either member or non-member; from an established organization in an area not served by any existing chapter; or from the VNPS board. In response, the president and other appropriate VNPS officers meet with local people and discuss what steps are needed prior to active chapter development.

b. Organizing leadership and planning strategy. When capable, enthusiastic local leaders are ready to act, the VNPS president appoints a steering committee, led by a coordinator. This committee becomes thoroughly familiar with the bylaws, programs, policies, and administration of VNPS and works out a plan and schedule for chapter development. The plan includes defining the chapter's area, taking into account its relationship to other existing and potential chapters; building VNPS membership in that area; choosing a chapter name; establishing relationships with local institutions and conservation organizations and with community leaders; and deciding on programs and activities to generate local interest. The proposed area and chapter name must be approved by the VNPS board.

c. Active chapter formation. When the steering committee is ready to offer regular activities and meetings, VNPS announces publicly that a chapter is being formed. This announcement begins an intensive phase of chapter development in which three components move forward simultaneously:

- Building membership. To ensure a viable chapter, the board expects a charter membership of at least 30.
- Holding regular local meetings and activities to stimulate interest and aid formation of an active, cohesive group.
- Establishing a formal chapter organization, including an interim board and a framework of policies and procedures that suits the area and its people.

A formal petition to the VNPS board culminates this process. As soon as it is accepted by the board, the petitioning group is officially established as a chapter, with all the responsibilities and privileges that entails.

❖d. The first year of chapter status. Immediately after the VNPS board accepts the petition, the Society transfers \$5.00 to the new chapter for each chapter member who had previously been a VNPS member-at-large. At any time in the following year, the chapter may ask the board for a one-time grant of \$150 to help meet administrative expenses.

During the year following acceptance of the petition the chapter must also complete important tasks. They include:

- Adopting chapter bylaws consistent with VNPS bylaws, goals, and policies; sample chapter bylaws are available for guidance. The proposed bylaws must be approved by the VNPS board.
- Selecting a representative to the VNPS board. (For details see B.3.d, above.)
- Meeting the Society's administrative requirements, including establishing a bank account, obtaining an Employer Identification Number, authorizing addition of the chapter to the Society's roster of tax-exempt subordinates, and handling membership information and dues. The VNPS treasurer works with the chapter on financial matters.
- Selecting a nominating committee to prepare a slate of candidates for election to the permanent board, as provided in the chapter bylaws.
- Continuing to develop the chapter's program and deciding how to provide financial support for the activities it wants to undertake.

During this period the chapter may also choose a distinctive symbol or logo, which must be approved by the VNPS board

E. Office and staff support. VNPS leases office space, with a part-time office manager, at the University of Virginia’s Blandy Experimental Farm. In addition, some meetings are held at Blandy.

1. Office manager. Under the overall supervision of the president, the office manager answers the phone; handles mail and e-mail correspondence; maintains board records; maintains membership records and produces membership reports; under the direction of the treasurer, maintains financial records and produces financial reports; and carries out other general office duties.

The office manager is formally an employee of the University, which VNPS reimburses quarterly for the office manager’s compensation. The VNPS president can provide copies of the memorandum of agreement that covers this office and staffing arrangement and of the office manager’s job description. The VNPS president, vice-president, and treasurer, acting together, are authorized to make decisions regarding all personnel matters, in consultation with VNPS board members as appropriate.

❖ **2. Retention of records.** To prevent inadvertent destruction of valuable records, whether paper or electronic, VNPS has adopted a policy on retention and periodic destruction of documents by the Society and or its chapters, beyond the retention times in the following table, as the National Council of Nonprofit Associations recommends for any nonprofit organization. A copy of this policy and the system the Society uses to implement it is available from the VNPS office. Each chapter may adapt the system to fit its particular needs, recognizing that the records on which its annual report is based must be retained according to the minimum retention times below.

a. Records common to all nonprofits. Listed below are the Council’s recommended *minimum* requirements for the retention of records that are important to all nonprofit organizations for business or legal reasons. The Society or a chapter may elect to keep certain records longer. (For a few types of document, notes in brackets have been added to clarify how they apply to VNPS.)

<u>Type of document</u>	<u>Minimum retention</u>
Minute books [including reports attached to minutes, and minutes of annual membership meetings], state and chapter bylaws and amendments, and charter	Permanent
Year-end financial statements	Permanent
Audit reports [or annual reviews]	Permanent
Tax returns and worksheets	Permanent
Internal audit reports	3 years
Checks (for important payments and purchases)	Permanent
Invoices (to customers, from vendors)	7 years
Accounts payable ledgers and schedules	7 years
Expense analyses/expense distribution schedules	7 years
Bank statements	3 years
Bank reconciliations	2 years
Duplicate deposit slips	2 years
Depreciation schedules	Permanent
Inventories of products, materials, and supplies	7 years
Insurance records, current accident reports, claims, policies, ,including waivers of liability	Permanent
Deeds, mortgages, and bills of sale	Permanent

Contracts, mortgages, notes and leases (expired) 7 years
Insurance policies (expired) 3 years

Correspondence (legal and important matters) Permanent
Employment applications 3 years
Correspondence (with customers and vendors) 2 years
Correspondence (general) 2 years

b. Records specific to VNPS. Both Society and chapter records contain documents that other nonprofits may not have. Business or legal considerations require retaining some. Others should be kept for their historical value, which should always be considered before documents are discarded. The VNPS record-retention policy includes these additional documents:

<u>Type of document</u>	<u>Minimum retention</u>
Membership records	Permanent
Chapter development records	Permanent
Chapter bylaws	Permanent
Records of cooperative relationships or memoranda of understanding with other agencies/organizations	Permanent
Records of ongoing VNPS activities: Conservation advocacy, including lobbying Registry	Permanent
Events and field trips	Permanent
Publications and other materials unique to VNPS	Permanent

c. Record storage. To minimize deterioration of either paper or electronic records, storage in appropriate conditions is important. Chapters are encouraged to store records of historical value with those of the Society, to avoid accidental loss as chapter offices change hands. In some instances an alternative might be to place these records with a local institution or The Library of Virginia.

IV. CHAPTER GOVERNANCE (Bylaws, XI)

A. Relationship of chapters to the Society

The work of chapters and that of the VNPS board complement and support one another in furthering a common mission. The state board focuses on issues that affect the entire Commonwealth and programs that serve all VNPS members; chapters are primarily concerned with local issues and needs. Guided by policies adopted by the state board, and with its own emphasis and style, each chapter builds on members' local knowledge, offers opportunities for active involvement in conserving native plants, and mobilizes local people's enthusiasm and commitment. Together, chapters are key to the statewide effectiveness of VNPS. (For a description of this relationship from a different perspective, see I.B.1.)

1. Bylaws and policies. The VNPS Bylaws and the policies set by the VNPS board govern both the Society and its chapters. Within the framework they provide, each chapter proposes its own bylaws, governs its own affairs, and develops its own programs, including locally appropriate participation in statewide programs. A chapter may adopt supplementary policies or procedures tailored to local needs provided they are consistent with those established by VNPS.

Chapter officers and other leaders should be familiar with the bylaws, policies, and related procedures of both VNPS and the chapter, especially those that apply to their individual areas of responsibility.

2. Participation in the VNPS board. As voting members of the state board, chapter representatives play an important part in making decisions and developing policies that affect VNPS as a whole, as well as facilitating two-way communication between the board and their respective chapters. (For more on the functions of chapter representatives and the criteria for their selection, see III.B.3.d; for VNPS board policy regarding issues directly affecting chapters, see III.B.1.)

3. Changes that need VNPS board approval. A chapter is required to obtain the VNPS board's approval of any change in its bylaws, name, chapter area, or logo. If any such change is being considered, chapter officers should discuss it with the VNPS president without delay. (For additional details, see III.D.2.)

4. Furthering the VNPS mission. Chapters play a major part in carrying out our mission. Through their representatives' active participation as members of the VNPS board, they help shape statewide VNPS programs. In their own areas, they work in cooperation with other local organizations to conserve significant habitats through local measures or, when appropriate, by proposing them as sites for the VNPS registry or seeking protection through a government or private agency. In some cases they also seek support from VNPS members throughout the state.

To increase knowledge about Virginia's native flora among members and the public, chapters develop programs and materials tailored to their own areas and encourage participation in statewide VNPS programs. They may also make materials they develop available to other chapters and use the *Bulletin* and the VNPS web site to publicize their programs and communicate their concerns.

5. Building VNPS. Chapters lead the way in attracting new members to VNPS, and thus increasing its influence both locally and in Virginia as a whole. Chapters also strengthen VNPS by identifying potential leaders and encouraging them to serve in increasingly responsible positions, thus helping to ensure the continuity of effective leadership both locally and statewide. A specific responsibility of every chapter is to send the VNPS Nominating Committee, as early in the year as possible, the names and qualifications of chapter members it considers potential candidates for statewide office.

6. VNPS support to chapters takes many forms, both administrative and financial. For a summary of support to established chapters, see III.D.1; for details of support for a new chapter during its formation and first year, see III.D.3.

7. Working relationships between chapters and the Society. The details of how chapters and the Society work together appear throughout the handbook. In the outline below, matters that are not included elsewhere are covered in full; for others, references are given to the relevant sections of the handbook. Questions those sections don't answer may be taken up with the appropriate VNPS officer or committee chair, or in the case of questions about membership and financial records and procedures, with the VNPS office manager.

B. Administration

So that chapters can concentrate on programs and activities that further the purposes of VNPS, the VNPS board tries to limit administrative requirements to those that are necessary to ensure that the entire organization functions responsibly and smoothly.

1. Chapter officers and board. The VNPS Bylaws require each chapter to elect a president, but otherwise the chapter determines what officers it needs and how its board is organized. Having at least some board positions parallel those of the VNPS board may be convenient, but it is optional. The VNPS board does require, however, that each chapter assign the following responsibilities to a particular board member, whatever that person's title:

- representing the chapter on the VNPS board (for more details see Bylaws, VI.3, and III.B.3.d);
- handling the chapter's financial transactions and keeping financial records (for more details see VI.C);
- maintaining chapter membership records (for more details see V.B, VI.D.1).

2. Chapter name and logo. While chapters' names are often abbreviated in conversation, whenever a chapter presents itself formally to the public – in letterhead, correspondence, official documents, displays, publicity, publications – it uses its full name, including “Virginia Native Plant Society” in conjunction with the chapter name. A chapter may also choose a symbol or logo to use in conjunction with the chapter name or, when appropriate, by itself.

3. Record-keeping. The chapter board should see that its minutes and other written records enable the chapter to conduct its business in an orderly manner, even when responsibilities change hands; document its financial transactions; and give an overall picture of the chapter's activities.

For more on

Documenting the value of financial dealings that benefit a member or board member, see VI.A.1.c.

Documenting the purpose of reserves or endowments, see VI.D.3.

Keeping records related to lobbying, see VIII.B.2.a.

How long to retain various records, see III.E.2.

4. Keeping the VNPS board informed

a. Significant developments. Chapter officers should be alert to the implications for the entire Society of local developments, both within and outside the chapter, and should let the VNPS president or another appropriate board member know of opportunities or problems these developments suggest. A

chapter officer should inform the VNPS president promptly about any development that could affect the status of VNPS under IRS regulations, or that could lead to legal action against a chapter or the Society.

b. Annual report. By November 20 of each year, every chapter is asked to send a brief annual report to

the VNPS office so that the VNPS board can base its planning and decisions on a clear, complete picture of all parts of the organization. The report should include a summary of chapter activities for the past year and major plans for the coming year, and a list of officers and other board members for the coming year, which is used in the annual directory of Society and chapter board members.

c. Changes in chapter board membership in the course of the year should be promptly reported to the VNPS office.

For more on

General requirements related to maintaining tax-exempt and publicly-supported status under federal law, see VI.A.

VNPS requirements specific to the first year after a chapter is formally established, see III.D.3.d.

C. Financial and business administration

1. Treasurer's responsibilities. The chapter treasurer is responsible for handling all the chapter's financial transactions, keeping financial records, preparing financial reports, and complying with related VNPS administrative requirements. The responsibilities of the VNPS treasurer, outlined in VI.B, may provide some guidance in spelling out the chapter treasurer's responsibilities in more detail.

2. Annual financial report to VNPS. By March 1 of each year each chapter must send the VNPS office a year-end financial statement for the previous fiscal year, accompanied by the results of an independent review of the chapter's books. (The deadline for this report is determined by the Society's deadline for filing its annual information return to the IRS.) The person who does this review should be a knowledgeable accountant (not necessarily a CPA) who has had no part in the chapter's routine financial transactions, and preferably is not a member of the chapter board.

The format of the report is optional, but at a minimum it should contain

- funds on hand at the beginning of the fiscal year (January 1);
- income for the year, broken down by appropriate categories;
- expenses for the year, broken down by appropriate categories;
- funds on hand at the end of the fiscal year (December 31).

Income and expense categories need not be the same for all chapters. In general, expense figures should reflect the chapter's program and activities, and income should be broken down by source (dues, contributions, etc.). A breakdown of assets (bank balance, certificates of deposit, etc.) and long term liabilities, if any, should also be included.

3. IRS reporting requirements

a. Annual information return. By May 15 of each year a chapter must file an IRS information return. (For details, see VI.C.5.b). If it conducts an unrelated business activity whose gross receipts are normally \$1,000 or more per year, by May 15 it must also file a federal income tax return and pay any taxes due. (For details, including the criteria determining whether an activity is fundraising or an unrelated business, see VI.C.5.d.)

b. Annual report to VNPS for required update of group exemption. By July 1 of each year a chapter must send the VNPS office the information necessary for the annual update (described in VI.C.5.c) that the Society is required to send the IRS by August 1 in order to maintain the group exemption VNPS holds. Since the group exemption establishes the tax-exempt status of *all* chapters, it is essential that every chapter meet this deadline.

This report must include the contact name for the chapter (usually that of the president); the chapter's

current mailing address; an up-to-date copy of its bylaws if they have been amended in the course of the year; and a description of any changes in its “purposes, character, or method of operation” that are not reflected in amendments to the bylaws.

4. Sales and other taxes

a. Sales tax. Each chapter may obtain a Certificate of Exemption from payment of Virginia’s Retail Sales and Use Tax when it purchases goods. A chapter is required to collect sales tax on plants and other merchandise it sells except under the exemption for ‘occasional sales’. The chapter may remit the tax directly to the Virginia Department of Taxation or to the state office using the form designed for that purpose; and to comply with other state and local requirements regarding sales tax. (For more on state sales tax requirements and procedures, see VI.G.)

b. Other taxes. Each chapter is responsible for paying any applicable local taxes or fees related to its business activities, and for meeting federal, state, and local tax requirements regarding its employees. (For more on tax obligations related to employees, see VI.H.2.)

5. Insurance. Liability insurance and crime insurance policies carried by the Society cover all chapters. The former insures against claims resulting from personal or bodily injury or property damage sustained in the course of a covered activity, the latter against direct loss of money, securities, or certain kinds of property as a result of a crime committed by an employee, or by a board member or volunteer who is authorized to have access to the property involved.

Questions regarding coverage under these policies and the details of their requirements should be put to the insurance agent; the VNPS office manager makes sure chapters are kept up to date on the agent’s contact information. In particular, a chapter should consult the agent before planning an activity that is out of the ordinary. While the most common VNPS activities are covered under the liability policy, water activities and other more dangerous outings are not, and the details of coverage vary according to the type of activity.

With regard to both policies, the chapter is responsible for keeping appropriate records in case a claim is filed, and for informing the insurance agent and the VNPS president without delay if a claim appears likely.

For more on

Liability coverage, see VI.F.2.a.

Liability insurance carried by others, see VI.F.2.b.

Certificates of liability insurance, see VI.F.2.c.

Crime insurance, see VI.F.3.

Filing claims, see VI.F.1.b.

Record-keeping, see VI.F.1.c.

6. Cost of required materials. The Society pays the cost of forms or materials it requires chapters to use. When materials or services are purchased centrally for other reasons (such as economy), the VNPS board may ask chapters to share the cost.

7. Bulk mailings. Chapters as well as the Society are eligible for nonprofit bulk mail permits for mailings that meet certain requirements. (Because of the size of its mailings, the Society employs a commercial mailing house, which processes bulk mailings under its own permit rather than one held by VNPS.) Bulk mail costs less than first class mail, but delivery is considerably slower. Information about nonprofit bulk mail permits and their requirements is available on the US Postal Service web site. A chapter that decides to use a bulk mail permit should work with the post office where its mailings will be processed to make sure all requirements are met.

D. Membership. The VNPS board sets the basics of membership – types of membership, dues, benefits, chapter affiliation, non-voting memberships in additional chapters. (For more information, see V.A.)

1. Benefits. Chapters may choose to offer membership benefits in addition to those provided by the Society.

2. Meetings. Within the provisions of the VNPS Bylaws (XI.7), the nature of chapter membership meetings is left to the discretion of each chapter.

3. Records and procedures. The official membership records are kept by the VNPS office manager, relying on chapter input. Each chapter maintains its own records as well, coordinating them with those kept in the VNPS office.

For more on

Exchange of information between chapter and VNPS office, see VI.D.1.c.

Acknowledgments and renewal reminders to members, see V.B.2 and 3.

Membership brochures, directories, and other materials, see V.C.1 and 2.

Guidelines on use of membership lists, see V.C.3 and V.D.

Membership development, see V.E.

E. Fundraising. Chapters participate in Society efforts to increase income, both from dues and from other sources, and may conduct separate fundraising efforts on their own behalf. Chapter fundraising should always be consistent with VNPS policies, and should be coordinated with the efforts of the Society and, when appropriate, other chapters.

For more on

Coordination between chapters and Society, see VII.B.1.

Complying with IRS requirements, see VII.A.1.

IRS requirements if sales are an “unrelated business,” see VI.C.5.d.

Accepting outside financial support, see VII.A.2.

Soliciting contributions, see VII.B.

Higher-cost fundraising events, see VII.A.4.

Handling contributions, see VI.D.2.

Contracts and grants, see VII.C.

Selling plants, see VII.D.1.

Selling other merchandise, see VII.D.2.

Paying and collecting state sales tax, see VI.G.

F. Chapter programs and activities

1. General requirements for all programs or activities a chapter conducts or endorses are stated in VIII.A. They include

- compliance with established VNPS policies for particular programs and activities;
- avoidance of actions that may inadvertently mislead or confuse the public;
- emphasis on the importance of habitats and ecological relationships;
- compliance with all applicable requirements of federal, state, and local governments and their agencies;
- liability coverage for all activities;
- [use of waivers for field trips, invasive plant removals, and other activities in the wild;]
- limitations on the kinds of financial support that are acceptable.

2. Participation in statewide programs. All chapters are expected to participate in statewide programs. Each decides what degree and kind of participation is appropriate to its situation.

a. Hosting the VNPS annual meeting. The VNPS board has primary responsibility for planning the Society's annual meeting weekend, which includes the VNPS board's fall meeting, and the Society pays the expenses associated with it. When the meeting is held in an area served by a chapter, the chapter is asked to act as host; in some locations, two chapters might be asked to be co-hosts. The location for the annual meeting is set well in advance, and the host chapter's board plays an active part in determining what responsibilities the chapter will assume. They vary according to the VNPS board's plans for that year and the chapter's capacity, but usually center on matters where local knowledge is important, such as recommending facilities, planning field trips, and assisting with local arrangements. (For more on the annual meeting, see III.A.2 and B.1.)

Chapters may also be asked to host other quarterly meetings of the VNPS board, usually by providing coffee and snacks. Any costs are paid by the Society.

b. Identifying potential sites for the VNPS registry. Chapters are encouraged to identify native plant sites in their area that might qualify for the Virginia Native Plant Site Registry, propose them for recognition, and if they do become registry sites, work with the registry chair in monitoring the sites. (For more on the registry, see the VNPS web site.)

c. Invasive alien plants. Chapters support the Society's work to minimize the impact of invasive alien plants. Extending the reach of the Society's statewide educational initiative, they work to inform members and the public in their own communities about the threat these species pose and ways to respond to it. (For more, see the VNPS web site.) In addition, they lead or participate in local programs to remove or control invasive plants, especially in preserves or wild areas where significant native plant communities are at risk.

d. Assisting with Society field trips. From time to time, chapters may be asked to assist in planning or hosting field trips and other activities sponsored by the Society.

e. Promoting the annual VNPS workshop. The annual workshop is planned by the VNPS education chair and funded through the Society's budget, but chapters are encouraged to publicize it and promote attendance.

f. Using Society resources for education and publicity. A variety of educational materials are available to chapters without charge. All are posted on the VNPS web site, and some are also available in print from the VNPS office. They include position papers on conservation and on plant rescues, the annual Wildflower of the Year brochure, and the VNPS nursery source list, all produced by the Society, and the St. Louis Declaration regarding invasive alien plants and the *Plant Conservation Roundtable Guidelines for Scientists and Teachers*, both produced by other organizations and endorsed by VNPS.

Chapters may use the VNPS *Bulletin* to publicize chapter events of interest outside the chapter area, and to bring local concerns to the attention of a wider audience, and are encouraged to contribute substantive articles about native plants and their conservation. They may also post chapter newsletters and information about chapter events on the VNPS web site or its listserv. In addition, a chapter may choose to establish its own web site or listserv.

3. VNPS policies governing particular kinds of programs. Key policies pertaining to the kinds of programs chapters most commonly conduct are briefly summarized here, with cross-references to fuller discussions.

For policies, not included here, regarding

Fundraising, at times a component of some programs covered here, see VII.
Collection of plants, plant parts, or seeds from wild populations, see VIII.B.4.
Scientific projects, see VIII.B.1.c, 4.b, and 7.g.
Work with land-use agencies and developers, see VIII.B.6.

a. Public education. For the goals and values that shape all VNPS educational efforts, see VIII.B.1.

b. Conservation advocacy and related actions. Chapters try to influence the decisions and actions of local governments and their agencies, just as the Society does on the state level. In doing so, they too must comply with IRS requirements, which bar 501(c)(3) organizations from participation in political campaigns and limit the amount of lobbying they may do. (These requirements are described more fully in VIII.B.2.a.) Chapters may consult the VNPS president on questions about how the requirements apply, and should inform the president promptly if legal questions arise. They are also encouraged to identify a qualified local resident to whom they can turn for advice.

For more on

Actions VNPS advocates, including those related to significant sites, invasive alien plants, and habitat restoration, see VIII.B.2.b.

Cooperative conservation efforts, see VIII.B.2.c.

The philosophy that underlies VNPS conservation policy, see the Position Paper on Conservation, posted on the VNPS web site or available from the VNPS office.

c. Field trips and other activities in the wild. Chapters sponsor the majority of field trips and other outdoor activities offered by VNPS. In all such activities, respect for wild places is a key requirement. (For more on what this entails, see VIII.B.3.a.) These activities may be open to members only or to the public, and those of interest to people in other parts of Virginia may be publicized in the *Bulletin* or on the VNPS web site.

For more on

Field trip leader's responsibilities, see VIII.B.3.c.

Reporting rare plant species found, see VIII.B.3.d.

d. Use of native plants in cultivation. With regard to garden and landscape projects and propagation programs, VNPS policies emphasize the use of species native to Virginia, with preference given to local genotypes; insist that the plants used be nursery- or home-propagated, not wild-collected; and bar the use of species known to be invasive. The Society maintains a list of nursery sources that to the best of our knowledge meet these criteria, and chapters may develop comparable lists of local growers. VNPS also urges that herbicides and other pesticides be used as little as possible both in planted landscapes and in the environment generally.

For more on

What plants to use, see VIII.B.5.a.

Propagation and landscaping projects, including appropriate sources of plants, see VIII.B.5.b.

Display gardens or horticultural exhibits, see VIII.B.5.c.

Use of herbicides and pesticides, see VIII.B.5.d.

Nursery source lists, see VIII.B.5.e.

e. Rescue projects. VNPS recognizes that while plant rescues do not contribute directly to conservation, rescues that are a last resort and are carefully selected and conducted can help educate members and the public about conservation. Our understanding of the complex issues involved in rescues is stated in the VNPS position paper on rescues, available on the VNPS web site or from the VNPS office.

VNPS policies on plant rescues emphasize their educational component; establish criteria for rescue and relocation sites; specify acceptable uses for rescued plants; and outline the principles that guide the conduct of rescues sponsored or endorsed by the Society or a chapter.

For more on

Criteria for rescue sites, see VIII.B.7.b and c.

Organizational requirements, see VIII.B.7.d, e, and f.

Acceptable and unacceptable uses of rescued plants, see VIII.B.7.g.

Requirements for replanting at another site, see VIII.B.7.g.

f. Chapter publications and other written materials. Each chapter is encouraged to publish its own newsletter to keep members informed about chapter activities and concerns. It can be posted on the VNPS web site. With the chapter's permission, the VNPS *Bulletin* sometimes reprints articles of statewide interest from chapter newsletters. Chapters may also develop their own brochures and other educational materials.

For more on

Whether to charge for a publication, see VIII.B.8.a.

Content of written materials, see VIII.B.8.b.

Botanical nomenclature to be used, see VIII.B.8.c.

V. MEMBERSHIP (Bylaws, IV)

A. Membership options and dues. The VNPS board sets membership categories and corresponding dues, and changes them as needed. They are shown in the Society's membership brochure.

1. Types of membership. An individual or a family may join VNPS as an *annual member*, paying yearly dues at any of several levels, or as a *life member*. An organization may become an *associate member*, naming an individual as its delegate. (See Bylaws, IV.2, for the number of votes accorded members in each category.)

2. Dues. All membership dues, including renewals, are paid to the Society, either directly or through a chapter. The amount of dues in excess of \$5.00 is tax-deductible. The dues for any type of membership cover all membership services offered by the Society and affiliation with one chapter as a voting member. For annual memberships, the dues cover a full year from the date they are received, or in the case of an early renewal, from the expiration of the current membership.

❖ **3. Chapter affiliation.** Members have the option of affiliating with the chapter of their choice, whether they live in its assigned area or elsewhere. Those who do not request chapter affiliation are considered members at large. A member may transfer at any time between at-large membership and chapter affiliation, or from one chapter to another, by sending written notice to the VNPS office.

❖ **4. Non-voting memberships in additional chapters.** Any member affiliated with a chapter, whether as an annual member or a life member, may become a non-voting member in one or more other chapters by paying an annual fee of \$5.00 to each additional chapter, either directly or through the VNPS office. Chapter membership chairs and the VNPS office manager keep each other informed of these additional chapter memberships as part of their regular exchange of membership information (described in B.1, below).

❖ B. Membership records and procedures

1. Record-keeping. The VNPS office manager keeps the master record of all VNPS memberships and chapter affiliations, including the related financial records. Each chapter also maintains its own records. The chapter officer responsible for membership and the VNPS office manager regularly exchange membership information, using a standard transmittal form. (For details, see VI.D.1.c.) The form, which can be sent either by mail or e-mail, is available from the VNPS office. The office manager can provide detailed procedures for this exchange of information, which is coordinated with the handling of checks for membership dues.

2. Acknowledgements. As memberships are received, the VNPS office manager

- sends a postcard acknowledgment, which can be used to verify membership;
- sends other appropriate materials, including an announcement card in the case of a gift membership;
- acknowledges, with thanks, memberships in "Patron" or higher categories and contributions to the Society or chapter that accompany dues payments (see VI.D.2.b for detailed requirements for acknowledging contributions);
- and relays information about members' interests to VNPS directors as appropriate.

The chapter membership chair welcomes new members to the chapter, with appropriate information about chapter activities; acknowledges contributions to the chapter; and distributes information about members to other chapter board members as appropriate.

3. Renewal reminders. The VNPS office manager sends reminders to members when their membership is about to expire, and additional reminders if needed. In addition, membership expiration dates appear on mailing labels for the *Bulletin*. Chapters may also encourage renewals by reminders or personal follow-up. As a means of increasing revenue, both Society and chapters encourage members to renew in higher categories.

❖C. Membership-related materials

1. Membership directories. A chapter may choose to publish a directory of its own members for use within the chapter. The Society makes available for internal use a directory of VNPS and chapter officers and directors, but it does not publish a full membership directory.

2. Membership forms and brochures. The Society produces membership brochures for statewide use and makes them available to chapters without charge. The brochures provide information about VNPS, a list of chapters, a membership form showing the current schedule of dues, and an opportunity to indicate specific interests. A chapter may supplement this brochure with an insert or flyer describing chapter activities, or develop its own membership brochure. All materials a chapter develops to promote membership must identify the chapter as part of VNPS, give information about VNPS and its mission, and include a current dues schedule.

3. Honoring members' wishes. All chapter and Society membership forms should give members the opportunity to ask that their names be excluded from any exchange of membership lists, or from a chapter directory. It is important that such requests be included in Society and chapter membership records and scrupulously honored.

❖ D. Guidelines for use of Society and chapter membership lists by other groups

1. Coordinating efforts. A chapter that is considering allowing another organization to use its membership list should coordinate with the VNPS president or the president's designee in order to guard against conflicts between chapter and Society activities, either in timing or in the organization(s) involved. Likewise, when the Society considers letting another organization use its list, chapters should be informed.-

2. Acceptable uses

a. Shared goals and benefit to VNPS. The Society or a chapter may allow use of its membership list by nonprofit organizations that share similar aims and interests *as long as VNPS or its cause stands to benefit significantly* by the transaction. In general the tangible benefit of another organization's use of a membership list should be consistent with the cost, in time and money, to the Society or chapter. No matter how similar an organization's aims and interests, it may not be allowed use of a membership list for the purpose of fundraising, membership solicitation, or any other use that will not provide such benefit.

b. Intangible benefit. The Society or a chapter may allow use of its membership list by another group without regard for the group's ability to exchange lists or make a financial contribution if the list is to be used for a project that is directly in line with the purposes of VNPS. Since VNPS exists to serve a cause, in such a case furtherance of the VNPS mission can be considered a benefit derived.

c. Limited use. Whenever the Society or a chapter agrees to let another organization use its membership list, every effort should be made to ensure that the list is used only once, and only for the purpose for which it was made available.

3. Unacceptable uses. Neither the Society nor a chapter may allow use of its membership list by a profit-making enterprise, or to further a cause that, however worthy, is not closely allied with that of VNPS.

❖ **E. Membership development**

1. Responsibilities of Society and chapters. Attracting and engaging members is a joint effort of the Society and its chapters. Both statewide and locally, an active, involved membership is key to the effectiveness of VNPS in furthering its mission, and to its organizational and financial stability. The Society sponsors statewide activities that give VNPS visibility and offer all members opportunities to participate and learn. It also provides materials for use by all parts of VNPS in promoting membership. Chapters carry out programs and projects in their own localities, thus providing their members with ongoing ways to work together, get to know each other, and share ideas. Because chapter activities connect with people's immediate concerns about the communities where they live, they are especially effective in building an active membership.

2. Recruiting new members. A steady flow of new members is needed to keep VNPS growing and provide new energy, ideas, and leadership. VNPS welcomes all who share its interests and goals, and recognizes that whether members can participate only by paying dues or are able to become active volunteers and in time assume leadership positions, each contributes to VNPS.

The VNPS web site provides information about membership and how to join VNPS, and the Society and chapters seek new members by publicizing their meetings and activities, and by distributing membership brochures and other VNPS materials as widely as possible. Especially on the local level, the most effective appeal is often by word of mouth. Chapters may also choose to add specific incentives to join.

3. Retaining members. Equally important is working to make sure new members continue to be part of VNPS. A certain amount of turnover is unavoidable, but every effort should be made to get to know members' interests, abilities, and expectations and to engage their support and participation for the long term. To keep members engaged, direct personal contact is invaluable, but not always feasible. Other methods of keeping members informed and involved include chapter and Society newsletters; timely mail or e-mail communication about VNPS activities or public issues; and personalized renewal reminders. To learn more about why members lose interest, chapters may find it helpful to send a brief questionnaire to non-renewing members.

VI. FINANCIAL AND BUSINESS ADMINISTRATION

❖ **A. VNPS status under the U.S. Internal Revenue Code**

1. Tax-exempt status and its requirements. Under section 501(c)(3) of the Code, VNPS is exempt from federal income tax, and therefore, under Virginia law, from state income tax. Under a group exemption granted by the IRS (on file in the VNPS office), chapters share this status. This exemption means that for purposes of federal income tax or federal estate and gift tax, contributions to the Society or a chapter are tax-deductible within current provisions of the law. In addition, the Society and its chapters are not liable for federal unemployment tax and certain other federal taxes, and are eligible for nonprofit bulk mail permits (described in IV.C.7). Failure by the Society or a chapter to comply with the requirements outlined below can jeopardize its tax-exempt status or in some instances incur substantial financial penalties. (For more information on the requirements outlined below, see the section on Charities and Nonprofits on the IRS web site.)

a. Filing annual returns and reports. See C.5, below.

b. Avoiding actions that affect businesses adversely. For example, the Society or a chapter may *provide information* about which nurseries sell only propagated plants, or which local landscape designers emphasize native species, but may not *recommend* that people patronize certain firms or avoid others. Negative comments about any business are also to be avoided.

c. Using caution in “self-dealing,” that is, business or financial actions that benefit a member or board member. For such transactions to be permissible, clear benefits to the organization and its members must be documented – for instance, that a payment to a member was for legitimate services, or that the firm a board member owns offers more appropriate services or better values than its competitors.

d. Complying with requirements for specific activities. See the sections on those activities: conducting an unrelated business activity, VI.C.5.d; acknowledging contributions, VI.D.2; establishing reserves and endowments, VI.D.3; administering employee compensation, VI.H.2; lobbying or participating in political campaigns, VIII.B.2.

2. Publicly-supported status and its requirements. The IRS also classifies VNPS as “publicly supported, not a private foundation,” under section 509(a)(2) of the Code. This status means that at least one third of the Society’s or a chapter’s income must come from sources that qualify as public support – membership dues, contributions, gross receipts from tax-exempt fundraising activities, and grants. No more than one third may normally come from sources that do not qualify, such as a business, investments, or contracts for specific services. (“Income” generally means support in dollars, not in-kind income such as volunteer time, exchanged services, or contributions other than cash or securities.)

A caution: Grants or large contributions that are made in return for specific services to the donor may in effect be contracts and thus not qualify as public support. Genuine grants and contributions may be restricted to certain uses, but they do not directly benefit the donor.

B. Treasurer’s responsibilities (Bylaws, VII.6). The treasurer is responsible for:

- Making sure the board receives regular financial reports;
- Overseeing the part of the office manager’s work that pertains to financial matters, including maintenance of the Society’s books and other financial records; preparation of financial reports; retention of financial records; payment of bills; and transmission to chapters of contributions and the chapters’ share of dues.
- In consultation with other board members, preparing the annual budget;
- Recommending procedures to ensure that expenditures are in accord with the budget;
- Implementing board decisions regarding financial management;
- Establishing and maintaining a safe deposit box;
- Ensuring that the Society meets legal requirements regarding reports to the IRS, sales tax, and other taxes and fees;
- Advising on general financial and business matters;
- Serving as liaison to chapters on such matters as annual chapter financial reports; insurance; and legal requirements regarding IRS reporting, sales tax, and other taxes and fees.

When the board and the treasurer consider it necessary, they may consult a qualified outside adviser on particular business and financial questions and related legal requirements.

C. Record-keeping and financial reports

❖ **1. Financial records** (Bylaws, XII.3). Reliable, consistent records of all receipts and expenditures and of the nature and location of assets are essential for the Society and for each chapter. They should be in a form that provides the information the Society or chapter treasurer and board need, and that is appropriate to the organization's activities and financial transactions. The Society's books are kept on a computerized double-entry system; less complex bookkeeping, on a cash basis, suits the needs of many chapters. (For minimum retention times for various kinds of financial records, see III.E.2).

❖ **2. Bank accounts** (Bylaws, XII.4). All receipts and expenditures should flow through a bank account

maintained in the name of the Society or chapter, not that of an officer or other individual. Cash transactions should be avoided whenever possible. To maximize interest income, funds that are not immediately needed should be held in the most productive way consistent with prudent management.

❖ **3. Reports to the board.** Each meeting of the VNPS board, its Executive Committee, or a chapter board should include a review of current financial reports. For the Society, the office manager prepares a balance sheet, a financial statement comparing actual to budgeted income and expenditures, and a report on programs that are expected to pay for themselves. Less extensive reports may meet a chapter's needs, so long as all receipts and expenditures are promptly reported to its board.

4. Annual review and report to the VNPS membership (Bylaws, XII.5). The Society requires that at the close of the fiscal year a CPA review its books, using standard accounting methods. Following this review, the year-end statement is made available to members through the *Bulletin*. The accountant's full report is available to members in the VNPS office.

❖ **5. Reports to IRS**

a. Use of EIN in correspondence. The Society and each chapter must have an Employer Identification Number (EIN) and use it in annual returns and other communications with the IRS. In returns and correspondence related to the group exemption, the Society is required to use chapter EINs as well. The Society's EIN is 54-1199988. (For details on obtaining an EIN, consult the VNPS office manager.)

b. Annual information returns. By May 15 of each year, the Society and all its chapters must file annual information returns. What form each must use depends on whether its gross receipts – that is, total revenues from all sources, without subtracting any costs or expenses – normally exceed \$50,000 a year.

The Society, whose annual gross receipts are normally more than that amount, is required to file IRS Form 990-EZ, either on paper or electronically. In addition to financial data, this form asks for information on the organization's activities and any changes in them or in the way it conducts them. If the Society's or a chapter's bylaws or the VNPS Articles of Incorporation have been amended during the year and the changes have not already been reported to the IRS, copies of the changes are to be filed with this return.

A chapter whose annual gross receipts are normally \$50,000 or less must file Form 990-N, which is much simpler and can only be filed electronically. A chapter whose normal gross receipts are more than \$50,000 would instead be required to file Form 990, must meet the same requirements as the Society. Any chapter that expects its income to rise above the \$50,000 threshold should notify the VNPS treasurer as early as possible.

c. Annual update on organizational changes. To maintain the VNPS group exemption, by August 1 of each year the Society must return an IRS form for its annual update. The form lists all chapters and their EINs, and VNPS updates those that have changed their chapter or contact names or addresses. Any to be

added or removed from the group exemption are reported with their names, addresses, and EINs. In addition, VNPS must provide information about any changes in the purposes, character, or method of operation of chapters included in the group exemption if the changes are not included in chapter bylaws.

d. Possible tax return on unrelated business activity. As a tax-exempt organization, the Society or a chapter may run an unrelated business for profit, but such a business is subject to income tax if its gross receipts are normally \$1,000 or more a year. In that case, by May 15 of the following year the Society or chapter would have to file an income tax return (Form 990-T) and pay any tax due. A chapter is directly responsible to the IRS for matters pertaining to unrelated business activity.

An income-producing activity is generally considered fundraising, and thus tax-exempt, if it meets these criteria:

- Its purpose, judged by actions rather than words, is clearly to raise funds to run the organization and support its program, not to conduct an ongoing business for profit.
- The goods or services it sells are related to the organization's purposes.
- It meets at least *one* of these conditions: It is conducted no more than once (or possibly twice) a year; or it is conducted entirely by volunteers; or everything it sells has been contributed.

❖ **D. Managing income and funds on hand**

1. Membership dues, which account for most VNPS income, are payable to VNPS, not to a chapter. New and renewing members may send their checks for dues to the VNPS office directly or through a chapter treasurer.

a. Dues allocation (Bylaws, XI.6). Dues paid by a member affiliated with a chapter are shared, with 65 percent retained by the Society, 35 percent paid to the chapter; except that with respect to a chapter that is less than five years old, dues paid by a member affiliated with that chapter are shared with 60 percent retained by the Society, 40 percent paid to the chapter. The entire amount of dues paid by an at-large member is retained by the Society. The entire amount of dues paid for a non-voting membership in an additional chapter (described in V.A.4) is retained by that chapter.

b. Recording dues payments and other membership information. The VNPS office manager, under the supervision of the treasurer, maintains complete records of dues payments and membership information, whether received directly or through chapters, and of the related financial transactions between the Society and chapters. While chapters are encouraged to keep their own records as well, the record in the VNPS office is considered decisive unless there is clear evidence of a mistake.

c. Monthly exchange of dues payments and membership information. At least once a month the VNPS office manager and each chapter exchange checks and membership information, using a standard transmittal form. At times of peak membership activity, checks and information may be sent back and forth more frequently. The chapter's side of this exchange is usually carried out by the chapter treasurer.

The chapter treasurer promptly sends the office manager all checks received by the chapter for VNPS membership dues, including dues checks that include contributions to the chapter or the Society, and any other checks for contributions to the Society. Dues paid to the chapter for non-voting memberships (described in V.A.4) are not sent to the VNPS office. (For the handling of separate checks for contributions to the chapter, see D.2.b, below.) No matter how small the number of memberships received, the chapter is expected to transmit dues monthly.

Each month the office manager in turn sends each chapter treasurer a check covering the chapter's share of membership dues received by either the chapter or the Society and any contributions to the chapter that were included with dues, and sends the chapter membership chair (or the board member assigned

this responsibility) an updated electronic record of the chapter's memberships and related information. Other members of the chapter's board may also ask to receive this record.

Detailed procedures and forms for carrying out and coordinating these exchanges are available from the office manager. (See V.B for information on membership records and procedures other than those directly related to the payment of dues.)

2. Contributions (Bylaws, XII.8)

a. How contributions are credited. Contributions sent with dues, as the membership brochure suggests, are credited to the chapter or to the Society as the donor directs. If a donor designates neither, the entire contribution goes to the Society. The full amount of contributions that result from fund-raising efforts is kept by the entity that initiated the effort.

b. Records and acknowledgments. All contributions, whether in cash, securities, or another form, should be carefully recorded and promptly acknowledged. To substantiate that a contribution in any form is tax-deductible, the donor must have a bank record or a written acknowledgment from the recipient. The IRS accepts the former for a single contribution of less than \$250, but for a contribution of \$250 or more, it requires a written acknowledgment containing specific information. The Society has chosen to send such a written acknowledgment for all contributions, regardless of the amount, that come to the Society or a chapter through the VNPS office. As required, it includes:

- the recipient's name and address;
- the date of the contribution;
- the amount of a cash contribution or a description (not the value) of a contribution other than cash;
- a statement regarding goods or services, if any, that were provided in return for the contribution.

Goods and services include cash, property, services, benefits or privileges. For VNPS the required statement is most often that no goods or services were provided, since those that are "insubstantial" – generally meaning those of low value and related to a fundraising effort that states what part of a contribution is deductible – need not be considered. When goods or services that are not insubstantial have been provided, the acknowledgment must instead describe them and provide a good faith estimate of their value; the contribution is deductible only to the extent it exceeds the value of the benefits received. (More information on what may be considered "insubstantial" is available by phone from IRS Exempt Organizations Customer Account Services. Further details on substantiation of contributions to charitable organizations are available on the IRS web site.)

A chapter should send its own acknowledgment and thanks to donors whose gifts come through the VNPS office, but it need not duplicate the formal acknowledgment already sent. In the case of contributions that come directly to a chapter, however, the chapter is responsible for sending an acknowledgment that meets IRS requirements; a sample is available from the VNPS office.

c. Gifts of securities. As a matter of policy, securities given to the Society are sold as soon as possible after their receipt, and unless the donor has specified otherwise in writing, the proceeds are deposited in the general operating fund. VNPS has arranged with a broker to handle contributions of securities; details are available from the treasurer, the president, or the second vice-president, all of whom are authorized to instruct the broker regarding such gifts.

While this policy does not apply to chapters, the Society strongly recommends that chapters likewise handle gifts of securities through broker-to-broker transfer and immediate sale.

d. In-kind donations. Small contributions of property other than cash or publicly traded securities must be valued for income tax purposes by the donor, not by the Society or a chapter. Accepting a large contribution of such property, however, whether as a single donation or as several in the course of a

year, may entail the recipient's meeting requirements regarding reporting, appraisals, and other matters. "Large" generally means contributions valued at more than \$500, but in some instances a donation of lower value may qualify. (Additional information is available on the IRS web site.) If there is any uncertainty as to whether a gift falls in this category, *before* accepting it the Society or a chapter should seek professional advice as to the requirements it must meet for that particular gift.

3. Reserves and endowments. As a tax-exempt organization the Society or a chapter may accumulate funds in a reserve or endowment so long as it maintains a program commensurate with its assets. Records such as minutes must make clear the purpose for which a reserve or endowment is established.

To provide a stable source of operating income, VNPS maintains an endowment fund, the Founders Fund, established by the board and held in a separate bank account. The Society's portion of life membership dues and any unrestricted bequests or memorial gifts are automatically added to this fund. Interest from the fund goes into the Society's general operating funds; its principal may be invaded only by action of the board when no other reasonable alternative is available to meet urgent needs.

E. Managing expenditures

❖ **1. Establishing procedures.** The VNPS board and each chapter board is responsible for establishing appropriate procedures to control expenditures, making sure that funds are spent in accordance with the organization's goals and that no individual benefits, and stating clearly who determines how money is spent.

2. Managing the Society's expenditures (Bylaws, XII.6)

a. Preparing the annual budget. During the second half of each fiscal year the VNPS treasurer asks board members and others whose responsibilities involve potential income or expenditures to submit income and expense estimates based on their plans for the following fiscal year. Estimates that include substantial changes from the current budget should state why they are needed. On the basis of these estimates the treasurer prepares a proposed budget for the following fiscal year, consulting as appropriate with the president and other board members and negotiating any compromises needed to keep the budget in balance. This proposal is sent to the VNPS board in advance of its fall meeting.

At that meeting the board discusses the proposed budget and makes any changes it considers necessary to reflect current VNPS priorities or to reconcile income and expenditures. It then adopts the budget in final form, to go into effect at the beginning of the next fiscal year. In accordance with the bylaws, the treasurer presents the final budget, in summary form, to the VNPS membership at the annual business meeting.

If the necessary changes are too extensive to be made during the fall meeting, the board may ask the treasurer to prepare a new draft for action at the December meeting. If for any reason the board has not adopted a budget by the beginning of the new fiscal year, the previous year's budget remains in force until a new budget is approved.

b. Amending the budget. To meet new needs or changing circumstances, the board can amend the annual budget at any time during the fiscal year.

c. Making budgeted expenditures. The office issues a check for an expenditure authorized by the VNPS budget at the written request, with appropriate documentation, of the officer or committee chair responsible for the budget line that will be charged. The request should make clear whether the check is to be payable to the supplier or to a person who has already paid the bill on the Society's behalf. The Society requires two signatures on checks for more than \$500. It is not acceptable to split payment of a

bill into two or more checks to avoid this requirement.

d. Considering unbudgeted expenditures. Proposed expenditures of \$200 or more that are not addressed in the budget, or that exceed the amount budgeted for their purpose, must be approved in advance by the VNPS board, or if necessary by the Executive Committee acting for it, subject to the availability of funds as certified by the treasurer. For unbudgeted expenditures of less than \$200, the treasurer is authorized to issue a check if the expenditure is well documented, reasonable, and within the Society's ability to pay. Requests for checks covering unbudgeted expenditures are subject to the requirements outlined above for those authorized by the budget.

❖ **3. Managing chapter expenditures.** Chapter boards establish procedures that suit their own circumstances and resources. While they may differ in detail from those of the Society, they should include provisions for preparing a budget, the documentation needed for a check to be issued, and the handling of unbudgeted expenditures.

❖ **F. Insurance**

1. Types of coverage and administrative requirements

a. Coverage and agent. The Society, without charge to chapters, carries liability and crime insurance policies that cover all parts of VNPS. It also carries insurance against loss or damage to VNPS property on the premises at Blandy. Only the main provisions of each type of insurance are outlined below. Questions about but no attempt has been made to include all the definitions, exclusions, and other details of these policies, or about requirements pertaining to particular situations or activities, should be put to the agent. can provide Society and chapter officers with additional information about related to. The VNPS officer manager makes sure that the VNPS president and every chapter president, or officers they may designate, are kept up to date on the agent's name, phone and fax numbers, and mailing address.

b. Claims. If a claim under any of these policies appears likely, the Society or chapter officer immediately concerned should get in touch with the agent *as soon as practicable*, by phone at any time or by fax during office hours. (In the case of theft, the contact must be in writing.) The VNPS president should also be informed promptly of any probable claim. Once a claim is filed, all related records must be kept until disposition is final, notwithstanding the record keeping rules in Chapter III.

c. Record-keeping. While the insurance policies state no specific requirements, the Society and each chapter should take care to maintain records that might be needed in case of a claim, or to help answer questions the underwriter might raise in setting the annual premium, such as records of activities, including dates, number of participants, the waivers they signed, charges if any, and whether the activities were open to the public.

2. Liability insurance

a. Coverage. The liability policy protects against claims resulting from personal or bodily injury or property damage sustained in the course of a covered Society- or chapter-sponsored activity. The most common VNPS activities, such as meetings and field trips or other outdoor events on land, are covered, but water activities and other more dangerous outings are not. The agent should be consulted before planning any activity that may involve unusual risk, and also to learn the details of coverage for events that involve serving liquor, use of a rented vehicle, or potential attendance by more than 300 people. (For risk management policies pertaining to VNPS activities, and for information on the use of waivers of liability, see VIII.A.5.)

The limits of coverage are \$1,000,000 for all claims resulting from one accident, or \$2,000,000 for all claims from accidents in one policy year, with separate limits for particular categories of claims.

b. Liability insurance carried by others should be considered in planning for an activity or event. If, for example, a co-sponsor or the owner of property where the event will take place has liability coverage, it is important to determine in advance whose insurance applies and how the policies involved work together.

c. Certificates of insurance. If a third party, such as the owner of the facility where an activity is to be held, asks for a certificate of insurance, the agent can provide it upon a request that describes the event for which it is needed.

3. Crime insurance. The Society and all chapters are insured against direct loss of money, securities, or certain kinds of property as a result of a crime committed by an employee, or by a board member or volunteer who is authorized to have access to the property involved. The blanket limit is \$10,000, with a \$1,000 deductible.

4. Property insurance. The Society is insured against direct physical loss or damage to personal property on the premises at Blandy; the limit is \$10,000, with the deductible differing for various kinds of property.

❖ G. Virginia sales tax requirements

The intent of the law governing the Virginia sales tax is to collect sales tax once, at the time of final sale to the consumer, on all goods and services sold in Virginia. On matters concerning this tax the Society and chapters each deal directly with the Virginia Department of Taxation, which provides any necessary documents without charge. The main requirements are outlined here; additional information and the necessary forms can be obtained from the web site of the Virginia Department of Taxation.

1. For purchases

a. Purchases of goods. Virginia law provides that a 501(c)(3) organization may qualify to *purchase tangible personal property* without paying the state's Retail Sales and Use tax. The Society has a Certificate of Exemption under this provision, and each chapter is expected to obtain its own exemption. (The VNPS office manager can help with the application process.) The exemption applies both to purchases for the organization's own use and to purchases for resale, whether from another entity within VNPS or from an outside dealer.

To be exempt from sales tax, a purchase must meet these requirements;

- A copy of the Society's or chapter's Certificate of Exemption must be presented to the seller.
- Payment must be made directly from Society or chapter funds. Purchases a member or employee makes from personal funds are taxable even if they are to be reimbursed.
- Purchases must be for the use of the Society or chapter. Members or employees may not use the organization's exemption certificate to purchase goods for personal use.

b. Purchases of services. The Society or a chapter must pay sales tax on purchases of taxable *services* such as meals and lodging, which are excluded from Virginia's sales tax exemption.

2. For sales

a. Sales to consumers. On most items for sale to consumers, whether purchased or donated, the

Society or a chapter must collect sales tax and remit it to the Department of Taxation. The seller must be registered with the department and display its retail sales tax identification number. Chapters that have only 'occasional' sales that are not in connection with a fair or festival are exempt from collecting sales tax. Resale of an item for which the chapter paid sales tax is exempt if the sales price is not marked up.

b. Sales to resellers. The Society or a chapter may sell goods for resale without collecting sales tax if the buyer produces a Certificate of Exemption. Otherwise it must collect and remit sales tax.

c. Reporting and remitting taxes collected. The seller must file regular reports, including tax-exempt sales to resellers, even if nothing has been sold, and remit taxes by specified due dates. Late filing or failure to file carries a penalty, plus interest on taxes due. As a rule the seller must file reports and remit taxes monthly or as scheduled, but if an organization specifies on its application for exemption that its sales are limited to a single seasonal event, such as a plant sale or auction, it instead may do so just once a year, after that event.

❖ H. Other taxes and fees

1. State Corporation Commission. By July 1 of each year VNPS must pay an annual fee charged by the commission and at the same time notify it of any changes in the names and, addresses, or titles of VNPS officers.

2. Employees

a. Payroll employees. For any employee on its payroll, the Society or a chapter is responsible for withholding and remitting applicable federal and state income taxes and social security taxes (FICA). Detailed information and forms are available from the IRS and the Virginia Department of Taxation.

b. Contract employees. A contract employee – a self-employed person engaged by the Society or a chapter to perform specific services – personally carries full responsibility for payment of income and FICA taxes. If the amount paid a contract employee is more than \$600 in the tax year, the employer must file IRS Form 1099-Misc. (Additional information regarding payment of contract employees and the requirements of this form are available on the IRS web site.)

c. Travel expenses. Either regular or contract employees may be reimbursed for travel by car at a rate per mile set by the Executive Committee on the basis of fairness and budget availability.

3. Local taxes and fees. The Society or a chapter is responsible for paying any applicable local taxes, license, or other fees related to its business activities.

VII. FUNDRAISING: INCREASING INCOME OTHER THAN DUES

A. General requirements

1. Compliance with IRS requirements. In seeking additional income as in all activities, the Society and its chapters must comply with IRS requirements, which are outlined in VI.A. The required balance between income from public support and other income, and the definition of public support, both stated in VI.A.2, are particularly relevant to efforts to increase non-dues income.

Those responsible for sales of plants and merchandise or other business activities should be familiar

with the IRS criteria under which such activities are tax-exempt (see VI.C.5.d). If such activities do not meet these criteria, they are subject to federal income tax if their gross receipts normally exceed \$1,000 a year.

2. Acceptance of financial support. Like other activities, those carried out specifically to increase income should accept financial or in-kind support, in any form, from a business, organization, or individual only when acceptance does not compromise the integrity of the Society or a chapter. Support should not be accepted from a nursery, grower, or garden center that is known to offer plant material collected from the wild.

3. Consistency with VNPS goals and policies. Fundraising activities, whether separate or combined with other activities, and items sold for fundraising should be consistent with VNPS goals and policies. Since fundraising is rarely completely separate from other functions, those planning such activities should always consider their educational impact and their effect on the public's perception of VNPS.

4. Higher-cost events. For any VNPS-sponsored event for which the fee for participation is greater than ten times the amount of individual membership dues, the charge should include a tax-deductible contribution to VNPS.

B. Soliciting contributions (Bylaws, XII.8)

1. Coordinating efforts. To avoid possible conflicts between chapter and Society fundraising efforts, either in timing or in the potential supporters approached, those planning chapter fundraising should coordinate with the VNPS president or the president's designee. Likewise, those responsible for Society fund-raising efforts should coordinate with chapters.

2. Using the VNPS membership brochure. Both the Society and chapters may encourage new and renewing members to make contributions by choosing one of the higher membership categories listed in the brochure. The brochure also invites members to make contributions in addition to dues, designating the Society or a chapter as the recipient. If a donor designates neither, the entire contribution goes to the Society.

3. Separate fundraising appeals. From time to time the Society sends members a separate appeal for contributions; a chapter may likewise ask its members for contributions.

4. In-kind contributions. Under IRS regulations, when the Society or a chapter receives contributions of goods or services, either for its own use or for resale, the donor, not the recipient, is responsible for determining their value for income tax purposes. Those planning to solicit such contributions should be aware, however, that accepting large in-kind donations may place other requirements on the recipient. (For more on this, including what may be considered "large," see VI.D.2.c.)

5. What qualifies as a contribution. A genuine contribution does not directly benefit the donor, though it may be restricted to a particular use.

C. Contracts and grants (Bylaws, XII.7). The Society or a chapter may enter into a contract to provide specified services in return for payment if its terms are consistent with VNPS policies. The contract should be in writing, with the nature of the services and the terms of payment clearly stated, and complete records should be maintained.

The Society or a chapter may also accept a grant, either for general support or for a particular purpose, if it is in accord with VNPS policies. Before accepting a grant, the recipient's board should ascertain whether it directly benefits the donor; if it does, the IRS does not consider it public support. (For more

on IRS requirements regarding public support, see VI.A.2)_

D. Sales of plants and other merchandise

1. Selling plants

a. What plants VNPS sells. Plants offered for sale by the Society or a chapter should be species native to Virginia, and should be accompanied by appropriate cultural and conservation information.

b. Acquiring plant material to be sold, used to propagate plants for sale, or used in landscaping projects:

- Plant material that is known to be collected from the wild, even as part of a legitimate rescue, should not be purchased or accepted as a donation from a business.
- Donations of plants may be accepted from individual VNPS members who are known to have propagated them, or to have harvested them sustainably from populations on their own property.
- Seed should be collected from wild populations only with permission from the landowner and in accordance with the guidelines posted on the VNPS web site.
- VNPS does not sell plants rescued under its auspices to members or to the public, nor do we give them away in return for financial benefit to VNPS. When rescued plants are used as stock for propagation, their offspring may be sold to raise money for chapter programs.

c. Rare plants. VNPS and its chapters do not sell plants listed by the Virginia Department of Conservation and Recreation, Division of Natural Heritage, on its Rare Vascular Plant List.

2. Selling other merchandise

a. What VNPS sells. The Society or a chapter may either purchase publications and other merchandise for sale to the public or develop its own. The selection of such merchandise should emphasize items related to the mission of VNPS. On all items developed for sale by the Society or a chapter, the VNPS name and logo should appear.

b. Printed materials. All printed materials offered for sale should be consistent with stated VNPS goals and policies. Educational materials should stress the importance of conserving native plants in their natural habitats, and of planting and maintaining gardens and public landscapes in such a way that they do not adversely affect surrounding habitats.

c. Shared marketing. The Society may invite chapters to sell its fundraising items, and a chapter may make its fundraising items available for sale by the Society or other chapters. When marketing of an item is shared, the net proceeds are also to be shared, under terms worked out case by case.

d. Auctions. When the Society or a chapter raises money through an auction (or other sale) of donated goods or services, the donor, not VNPS, is responsible for determining the value of the donation for income tax purposes. Those planning the auction should be aware, however, that under IRS regulations, large in-kind donations may place some requirements on the recipient (see VI.D.2.c).

3. Sales tax. The Society and chapters must comply with Virginia law and the requirements of the Virginia Department of Taxation regarding the payment of sales tax on purchases and the collection and remittance of sales tax on sales. (See VI.G for more information on these requirements.)

VIII. POLICIES GOVERNING VNPS PROGRAMS AND ACTIVITIES

The mission of VNPS, conserving native plants and their habitats, involves complex issues, some with significant uncertainties and ambiguities. Because many Society and chapter activities take place under circumstances that make full discussion of these nuances almost impossible, the VNPS board sets relatively stringent policies for Society and chapter programs and activities, emphasizing actions that VNPS can unreservedly endorse and follow, and avoiding those that may be acceptable in some circumstances, highly questionable in others.

A. General requirements for all programs and activities. (For policies governing fundraising, which is often conducted in conjunction with another activity, see part VII.)

1. Compliance with VNPS policies. All programs and activities sponsored or conducted by or on behalf of the Society or a chapter are expected to comply with the policies adopted by the VNPS board, and to be conducted with care to avoid actions that may inadvertently mislead or confuse the public as to what VNPS stands for. We encourage members and other individuals to follow the same policies, when they are applicable, in their private actions.

2. Compliance with government requirements. All activities must comply with federal, state, and local requirements for licenses or permits, which the activity's sponsor is responsible for obtaining, and with other applicable laws and regulations, including IRS requirements of tax-exempt organizations. (For general IRS requirements that apply to programs, see VI.A.)

3. Importance of habitats and ecological relationships. In all programs, activities, and printed materials, we promote recognition of the importance of the habitats and ecological relationships of native plants, as well as their beauty, rarity, use, classification, and other interesting features. Respect for the integrity of habitats and ecosystems is a primary consideration in VNPS activities that involve working directly with plants.

4. Acceptance of support. Financial or in-kind support, in any form, for a program or activity may be accepted from a business, organization, or individual only when acceptance does not compromise the integrity of the Society or a chapter. Support should not be accepted from a nursery, grower, or garden center that is known to offer plant material collected from the wild.

5. Risk management

a. The safety and well-being of participants are essential considerations in planning for Society and chapter activities, both those for members only and those open to the public. The leaders of these activities are expected to identify any hazardous conditions or actions their plans may involve, inform participants of them, take appropriate steps to prevent accidents, and keep records of these preventive measures.

b. Use of waivers. VNPS suggests that all participants in any Society- or chapter-sponsored field trip or other outdoor activity be asked to sign a waiver of liability, in a standard form available from the VNPS office. The signed waivers are to be permanently retained as part of the record of the activity.

These waivers should not be expected to protect VNPS against a lawsuit, but they do have some preventive and educational value, calling attention to the risks inherent in the activity and helping participants assess whether it is appropriate for them. They also provide a valuable record in case of accidental injury or property damage in the course of the activity.

c. Liability coverage. VNPS policy requires that all Society or chapter activities be covered by liability insurance, which the Society provides. Those responsible for planning activities are expected to make

sure that what they are proposing is covered under the Society's current policy. (For more information on the liability insurance carried by VNPS, see VI.F.2.a.)

B. Policies governing specific program areas

The following sections group VNPS policies according to the kinds of activity involved, unavoidably with some overlap. The VNPS position paper on conservation sets forth the understanding of plant conservation that is the basis for all these policies; it is available on the VNPS web site or from the state office. Information on established statewide programs that implement these policies is posted on the VNPS web site.

In all these areas VNPS encourages cooperation with government agencies and private organizations that share our concerns in developing continuing programs and shaping special events. Among the Society's cooperative efforts are working relationship with the state government's natural heritage program; affiliations with the Virginia Conservation Network and our region's Exotic Pest Plant Councils; and cooperation with the Native Plant Conservation Campaign, the Plant Conservation Alliance, and the Center for Plant Conservation. Chapters develop similar joint efforts with agencies and organizations working in their particular areas.

1. Public education

a. Fostering respect for the natural world. VNPS seeks to foster in Virginians of all ages love and respect for the natural world and appreciation of the diversity and interdependence of the Commonwealth's plants and wildlife, with primary focus on plant life in all its natural settings.

b. Promoting a land ethic of habitat preservation. We promote a land ethic that encourages landowners to preserve as much habitat as possible on their land, especially natural areas and protective corridors and waysides that provide for the migration and dispersal of plants and animals.

c. Encouraging scientific research. We encourage and support scientific research on Virginia's flora as a whole, in order to increase knowledge and understanding of the plants, their communities, and their ecological requirements and interactions. (For policies and guidelines on collection of plants from the wild for scientific purposes, see 4.b, below.)

d. Encouraging instruction in schools and colleges. We encourage schools and colleges to offer appropriate instruction about the importance of preserving native plants and their habitats. (For policies and guidelines on collection of plants from the wild for classroom use or other educational purposes, see 4.b, below.)

e. Educating through VNPS programs. The Society and its chapters offer programs and activities that educate our members and the public about the importance of preserving Virginia's native habitats and flora, and that instill the values we espouse.

2. Conservation advocacy and related actions

a. IRS requirements. In all efforts to influence legislation and public policy, the Society and chapters must comply with IRS requirements of organizations that are tax-exempt under section 502(c)(3). They are summarized here; additional information is available on the IRS web site. Questions about how these requirements apply in specific situations should be referred to the VNPS president, who may seek professional advice, and who in any event should be kept informed about any legal questions that arise. Chapters are also encouraged to find a local person who is qualified to give advice on these matters.

Political campaigns. The Society or a chapter may not directly or indirectly participate or intervene in

any local, state, or federal political campaign on behalf of or opposing a candidate for elective public office.

Lobbying. The Society or a chapter may not devote a “substantial” amount of its activity to lobbying – that is, efforts to influence legislation, which includes action by a legislative body at any level of government and action by the public in procedures such as a referendum or ballot initiative. The IRS defines “substantial” case by case, and may consider time spent by volunteers as well as the organization’s expenditures. Those who lobby on behalf of VNPS should make sure that board minutes, financial records, and correspondence provide an overall picture of the nature and extent of their lobbying.

In general, the following activities are not considered lobbying so long as VNPS does not try, or ask individuals to try, to persuade legislators to adopt a particular point of view:

- providing information to members or employees of a governing body, or to VNPS members and the general public;
- testifying or giving advice when asked to do so;
- attempting to influence legislation that might affect the organization’s existence;
- attempting to influence actions by executive, administrative, or judicial bodies.

Individual actions. VNPS members who as private individuals take part in political campaigns, or who speak or write to legislators about issues before them, should avoid using VNPS or chapter letterhead, mentioning that they are VNPS or chapter officers, asking VNPS or a chapter for travel reimbursement, or in any other way giving the impression that they are representing VNPS.

b. Actions VNPS advocates. VNPS urges and supports voluntary action, legislation, and regulation aimed at the preservation of rare, threatened, and endangered species or habitats, the curbing of invasive species, and the protection and natural recovery of landscape diversity, through the agency of governments, corporations, organizations, and private citizens.

Significant sites. We seek to make officials and the public aware of specific strongholds of rare and interesting native plants, and to foster and aid efforts to preserve such strongholds by the use of all appropriate means. To this end we maintain the Virginia Native Plant Site Registry to identify and help protect such sites. (For more on the registry, see the VNPS web site.)

Invasive alien plants. To combat the spread of invasive alien plants, we advocate stricter regulation by public agencies; inform and educate government officials, plant-related industries, and the general public about prevention and control of invasives; and sponsor and participate in direct eradication and control campaigns. (For more on VNPS activities related to invasive aliens, see the VNPS web site.)

Habitat restoration. We foster habitat restoration, where feasible by natural recovery, allowing the land to revert and reseed itself from local seed sources resident in the soil or disseminated by local dispersal agents such as wind and birds. Where active planting is deemed necessary to success, we advocate the use of local genotypes. In either case we urge that the recovering landscape be monitored and appropriately managed to ensure that native species, not invasive alien species, become established.

c. Cooperative efforts. To fashion a unified conservation effort, VNPS cooperates whenever possible with appropriate officials and agencies at all levels of government, and with local, regional, and national organizations that share our concerns.

3. Field trips and other activities in the wild

a. Respect for wild places. By what it does and what it advocates, VNPS encourages citizens to treat all wild places with respect and care, avoiding disruption of native plant communities through needless

trampling or other actions that might damage or destroy fragile habitats, niches, or species, and taking into account the legitimate concerns of landowners and of other visitors.

b. Participation in field trips. Society or chapter field trips may be for members only or open to the public. Chapters are invited to use the VNPS *Bulletin* to publicize field trips of particular interest to members in other parts of Virginia.

c. Field trip leaders' responsibilities. On any field trip, the leader is responsible for ensuring that participants follow VNPS policies and behave responsibly toward wild lands and ecosystems, and that appropriate steps are taken to promote participants' safety. The field trip leader is also responsible for following VNPS risk-management policies and using VNPS-recommended waivers, both described in A.5, above. (Guidelines for field trip leaders, risk-management policies, and recommended waiver are available from the VNPS office.)

d. Reporting rare species. If a rare species is found where it is believed to be previously unknown, its location should be reported promptly to the Virginia Department of Conservation and Recreation, Division of Natural Heritage, either directly or through the VNPS botany chair, and disclosed to others only with discretion.

4. Collection of plants, plant parts, or seeds from wild populations

a. When whole plants may be collected. VNPS does not collect whole plants of native or non-invasive naturalized species from the wild except in the course of authorized chapter- or Society-sponsored rescues from land about to be developed, or for bona fide educational or scientific uses for which alternatives such as taking photographs or collecting cuttings will not serve.

b. Collecting for educational or scientific purposes

Assuring continued viability. Collecting for these purposes, whether of whole plants or parts such as seeds, should be conducted with adequate safeguards to assure the continued viability of the wild population, and should recognize that the cumulative actions of many people can be particularly harmful.

Collection for scientific studies. Recognizing the importance of scientific knowledge to efforts to conserve the native flora, VNPS endorses responsible collection of plant material from wild populations for scientific studies that depend on such collection, and encourages the maintenance of such material in properly curated herbaria. We endorse the Plant Conservation Roundtable's *Plant Conservation Guidelines for Scientists and Teachers*, available on the VNPS web site. (More detailed guidelines on collection for scientific and educational purposes and on documentation techniques have been developed by the California Native Plant Society and are available on its web site.)

Cooperative scientific or educational projects involving collection should be compatible with VNPS goals and objectives, and plant material for them should not be collected during any VNPS-sponsored event that is open to the public. (For guidelines on collection from plant rescue sites for scientific purposes, see section 7, below.)

c. Collecting for decorative purposes. VNPS urges that picking of wildflowers, dried seed stalks, or greens for decorative purposes be limited to very common species.

5. Use of native plants in cultivation

a. What plants to use. VNPS encourages gardeners, landscapers, and the nurseries that supply them to use native species and local genotypes insofar as possible, obtaining them only from stock that they are confident has been propagated and grown in a nursery, not dug in the wild, and when they do use alien

species to exclude any that are known to be invasive. (The Department of Conservation and Recreation, Division of Natural Heritage, maintains on its web site a list of plants that may be invasive in Virginia, and also a list of native plants that are suitable for use in cultivation.) When wildflower seed mixtures are used, we encourage selection of those from a range that includes the area where they are to be used.

b. In VNPS propagation and landscaping projects:

- Plants propagated for sale should be species native to Virginia, and in propagation projects for other purposes, native species should be given priority.
- In landscaping projects VNPS gives native species priority; naturalized species may be included when appropriate if they are known to be non-invasive.
- Stock plants may be obtained through rescues conducted under VNPS auspices; donations from individual VNPS members who are known to have propagated them or harvested them sustainably from populations on their own property; or purchases from nurseries that are known to sell only nursery-propagated plants. They should not be purchased or accepted as a donation from a business if they are known to be collected from the wild, even as part of a legitimate rescue.
- Seed for use in propagation projects should be collected from wild populations only with the permission of the landowner and in accordance with the guidelines posted on the VNPS web site.

c. In display gardens or horticultural exhibits, the plants used should be nursery- or home-propagated or obtained through an official rescue project, and every effort should be made to tell the public the source of the plants. (For policies on the horticultural use of rescued plants, see 7.g, below.)

d. Use of herbicides and pesticides. VNPS seeks to discourage and minimize the use of herbicides and other pesticides on lawns, gardens, and other planted landscapes, and in the environment generally, while recognizing that when used carefully and selectively, following the principles of integrated pest management (IPM), they can be a valuable management tool, and that alternatives may not always be feasible or adequate.

e. Nursery source lists. The Society makes available free of charge a listing of sources for plants and seed of species native to Virginia; chapters may also develop their own source lists. Such lists should include only firms or individuals that are believed to propagate the plants they offer or to obtain them in a manner consistent with VNPS policies.

6. Work with land-use agencies and developers

a. Emphasis on cooperation. In working with land-use agencies and developers, cooperation rather than confrontation is the basic VNPS policy.

b. When land use is to be changed. VNPS encourages those planning changes in land use, whether government agencies or private organizations, to find creative ways to save natural habitat and native species whenever possible, such as preserving existing habitats, or incorporating existing plant communities, or desirable or sensitive native species, in their development plans,. In some instances, habitat restoration or renaturalization with native species is a responsible alternative. (For guidelines on habitat restoration, see 2.b, above.)

7. Rescue projects

The policies stated here address elements that are common to all rescue projects sponsored or endorsed by the Society or a chapter. The VNPS position paper on rescues, available on the VNPS web site or from the VNPS office, outlines the perspective that is the basis for these policies, and provides guidelines for handling the many factors that vary from one rescue to another.

a. A last resort. VNPS uses rescue or salvage operations only as a last resort, taking care that salvage does not become a convenient way out for developers.

b. Criteria for rescue sites. Rescues are limited to sites where destruction is imminent and all avenues that might keep them undeveloped have been decisively closed, and to areas of the site where all plants will be destroyed and there are plants that suit the planned use. No plants are removed for any purpose from areas that will otherwise be undisturbed.

c. Avoiding the spread of invasive plants. VNPS does not conduct or support rescues from any site where there is significant risk that well-established invasive alien plants or other pests will be spread by the relocation of native plants.

d. Organizational requirements. Each rescue is governed by a written agreement or letter of understanding with the landowner or developer, or an authorized agent, and complies with applicable federal, state, and local laws and regulations.

e. Leaders' responsibilities. Those leading a plant rescue have the same responsibilities as those leading other outdoor activities, which are stated in 3.c, above.

f. Educational outreach is an integral part of every rescue.

g. Use of rescued plants. VNPS uses plants rescued under its auspices for public benefit, not private gain.

- *Acceptable* uses for rescued plants are replanting at an appropriate site; providing stock for propagation; and providing plant material for a scientific project. After all the plants needed for these uses have been collected, participants may dig additional plants for their own use.
- *Unacceptable* uses are selling rescued plants to VNPS members or to the public; giving them away in return for financial benefit to VNPS; and providing plants for private gardens through plant rescues conducted solely for that purpose.

Replanting at another site

- Maintaining the ecological integrity of the relocation site is always a priority concern.
- An appropriate replanting site is a managed wildflower garden or interpretive nature trail where plants can be relocated in habitat suitable to their species, and where there is good reason to expect sufficient care for the relocated plants to survive and continuing protection of the site from future development.
- VNPS does not relocate rescued plants in undisturbed native habitats or sites being maintained as natural areas, where they falsify the local history of natural dispersal and may compromise the site's botanical and ecological integrity.
- In choosing among appropriate sites we carefully weigh the risk that invasive alien species may be moved with the rescued plants, and the potential impact, ecological and financial, of such spread.
- In replanting we work cooperatively with those responsible for the relocation site and comply with their existing policies.

Propagation

- Rescued plants, and seeds and cuttings taken from other plants in areas scheduled for destruction, may be used to provide stock for chapter propagation programs.
- Plants propagated from this stock may be sold to raise money for chapter programs.

Cooperative scientific projects

- Rescued plants may be used for a scientific project compatible with the mission and policies of VNPS.
- Collection of plants for such a project is limited to a pre-rescue survey that is not open to the public, or to a rescue conducted exclusively for that project. During a rescue conducted for other purposes, no participant, member or nonmember, may collect specimens for scientific purposes.

8. Publications and other written materials produced by VNPS

a. Free distribution or sale? In general, the Society or a chapter distributes without charge written materials that its board considers central to the purposes of VNPS in native plant conservation and public education, by posting them on its web site or making printed copies available. (In some instances the recipient may be asked to pay mailing costs.) Publications considered less closely related to those purposes are usually offered for sale, at a price that at least covers costs.

b. Content of written materials. All written materials for distribution or sale should be consistent with stated VNPS goals and policies. Educational materials should stress the importance of conserving native plants in their natural habitats, and of planting and maintaining gardens and public landscapes in such a way that they do not adversely affect surrounding habitats.

c. Nomenclature. In all written materials, plant species should be identified by botanical name as well as common name or names. (Exceptions may be made when reference to a species is only incidental.) VNPS uses the nomenclature of the most recent edition of the *Flora of Virginia* (available on its web site), or for species not listed in the *Flora*, that of the latest edition of Gleason and Cronquist, *Manual of Vascular Flora*.

d. A concise description of VNPS and its purposes appears in the current membership brochure. It can be used for a variety of written materials and can be adapted to suit the circumstances.