

# Promotional and Community Event Grant Application

## Step 1

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### Important Information

- **Form Function Note:** In order to go back from a page in the form to a previous page, all required fields on the page must be populated.
- Please read the McKinney Community Development Corporation [Grant Guidelines](#) before completing this application.
- The Grant Guidelines are available on this website. They can also be obtained by calling 972-547-7653 or [emailing Cindy Schneible](#).
- **Please call to discuss your plans for submitting an application in advance of completing this form.**
- A completed application and all supporting documents are required to be submitted via email or on a thumb drive for consideration by the MCDC board. Please submit the application to:

McKinney Community Development Corporation  
7300 SH 121, SB, Suite 200  
McKinney, TX 75070

- If you are interested in a preliminary Board of Directors review of your project proposal or idea, please complete and submit the [Letter of Inquiry](#) form which is available on this website, by calling 972-547-7653 or by [emailing Cindy Schneible](#).
- **Applications must be completed in full, using this form electronically (or physically with the requested thumb drive by mail), and received by MCDC by 5 p.m. on the application deadline indicated on the [Grants page](#) of this website.**

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### Organization Information

Name	Collin County Master Gardeners Association
Federal Tax ID Number	75-2756156
Incorporation Date	4/21/1998
Mailing Address	825 N. McDonald Street, Ste 150
City	McKinney

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State	TX
Zip Code	75013
Phone Number	972-548-4233
Fax Number	972-548-5330
Email Address	<a href="mailto:jpnelsongardenstyles@gmail.com">jpnelsongardenstyles@gmail.com</a>
Website	<a href="http://www.ccmgatx.org">www.ccmgatx.org</a>
Organization Type	Nonprofit - 501(c) (Attach a copy of IRS Determination Letter)
IRS Determination Letter	<a href="#">CCMGA 501c3 letter.pdf</a>
Professional Affiliations and Organizations to Which Your Organization Belongs	Texas Master Gardener Association, Texas A&M AgriLife Extension Service

### Representative & Contact Information

Representative Completing Application:

Name	Jenny Nelson
Title	Chair, Garden Advisers Committee
Mailing Address	1205 Granbury Dr
City	Allen
State	Tx
Zip Code	75013
Phone Number	9726790650
Fax Number	<i>Field not completed.</i>
Email Address	<a href="mailto:jpnelsongardenstyles@gmail.com">jpnelsongardenstyles@gmail.com</a>

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Contact for Communications Between MCDC and Organization:

Name	Jenny Nelson
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Title	Chair, Garden Advisers Committee
Mailing Address	1205 Granbury Drive
City	Allen
State	Texas
Zip Code	75013
Phone Number	972-679-0650
Fax Number	<i>Field not completed.</i>
Email Address	<a href="mailto:jpnelsongardenstyles@gmail.com">jpnelsongardenstyles@gmail.com</a>
<b>Project Information</b>	
Funding - Total Amount Requested	10041
Are matching funds available?	No
Will funding be requested from any other City of McKinney entity (e.g. McKinney Convention and Visitors Bureau, Arts Commission, City of McKinney Community Support Grant)?	No
Promotional / Community Event Start and Completion Dates	3/16/2024 - 3/17/2024
Board of Directors	<i>Field not completed.</i>
Leadership Staff	<i>Field not completed.</i>
Board of Directors Attachment	<a href="#">2023 BOARD MEMBERS.pdf</a>
Leadership Staff Attachment	<a href="#">CCMGA PROJECT LEADS.docx</a>

## Narrative

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Using the outline below, provide a written narrative no longer than seven pages in length:

### **1: Applying Organization**

- *Describe the mission, strategic goals and objectives, scope of services, day-to-day operations and number of paid staff and volunteers.*
- *Disclose and summarize any significant, planned organizational changes and describe their potential impact on the Promotion / Community Event for which funds are requested.*

### **2: Promotion / Community Event**

- *Outline details of the Promotion / Community Event for which funds are requested. Include information regarding scope, goals, objectives and target audience.*
- *Describe how this initiative will **showcase McKinney and promote the city for the purpose of business development and/or tourism.***
- *Describe how the proposed Promotional / Community Event fulfills the strategic goals and objectives for your organization.*
- *Provide information regarding planned activities in support of the event, time frame / schedule, estimated attendance and admission / registration fees, if planned. **Please note: if admission / registration fees are charged, they must be limited to \$35 or less; event must be open to the public.***
- *Include the venue / location for the proposed event.*
- *Provide a timeline for the production of the event.*
- *Detail goals for growth / explanation in future years.*
- *Attract resident and visitor participation and contribute to business development, tourism and growth of McKinney sales tax revenue.*
- *Highlight and promote McKinney as a unique destination for residents and visitors alike.*
- *Demonstrate informed budgeting / financial planning – addressing revenue generation, costs and use of net revenue.*

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Has a request for funding for this Promotional / Community Event been submitted to MCDC in the past?      No

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### **3: Financial**

- *Provide an overview of the organization's financial status including the impact of this grant request on organization mission and goals*
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- *Please attach your budget for the current year and audited financial statements for the preceding two years. If audited financials are not available, please indicate why.*

Budget	<a href="#">YTD2023Financials.xlsx</a>
Financial Statements	<a href="#">CCMGA 2021 Audit Cover Letter.docx</a>
Overview of Promotional / Community Event Financial Goal	
Gross Revenue	17000
Projected Expenses	21430
Net Revenue	(4430)
Budget	<a href="#">TGS 2024 Overall Budget and Breakout.xlsx</a>
What percentage of Project / Promotional / Community Event funding will be provided by the applicant?	100
Are matching funds available?	No
Other Funding Sources	<i>Field not completed.</i>

#### **4: Marketing and Outreach**

- *Describe advertising, marketing plans and outreach strategies for this event – and how they are designed to help you achieve current and future goals.*
- *Provide a detailed outline of planned marketing, advertising and outreach activities and the amount budgeted for each.*

#### **5: Metrics to Evaluate Success**

- *Outline the metrics that will be used to evaluate success of the proposed Promotional / Community Event. If funding is awarded, a final report will be required summarizing success in achieving objectives outlined for the event.*

Attach Narrative

[MCDC Promotional Community Event Grant Application  
CCMGA Narrative.docx](#)

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## Acknowledgements

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If funding is approved by the MCDC board of directors, applicant will assure:

- *The Promotional / Community Event for which financial assistance is sought will be administered by or under the supervision of the applying organization;*
- *All funds awarded will be used exclusively for advertising, marketing and promotion of the Promotional / Community event described in this application.*
- *MCDC will be recognized in all marketing, advertising, outreach and public relations as a funder of the Promotional / Community Event. A logo will be provided by MCDC for inclusion on all advertising, marketing and promotional materials. Specifics for audio messaging will be agreed upon by applicant and MCDC and included in an executed performance agreement.*
- *The organization's officials who have signed the application are authorized by the organization to submit the application.*
- *Applicant will comply with the MCDC Grant Guidelines in executing the Promotional / Community Event for which funds were received.*
- *A final report detailing the success of the Promotional / Community Event, as measured against identified metrics, will be provided to MCDC no later than 30 days following the completion of the Promotional / Community Event.*
- *Grant funding is provided on a reimbursement basis subsequent to submission of a reimbursement request, with copies of invoices and paid receipts for qualified expenses. Up to 20% of the grant awarded may be withheld until the **final report on the Promotional/Community Event is provided to MCDC.***

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Applicant Electronic Signature	Selecting this option indicates your agreement with the above statement.
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Chief Executive Officer	Barron Bozeman
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Date	5/31/2023
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Representative Completing Application	Jenny Nelson
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Date	5/31/2023
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Notes	
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- *Incomplete applications or those received after the deadline will not be considered.*
  - *A final report must be provided to MCDC within 30 days of the event / completion of the Promotional / Community Event.*
  - *Final payment of funding awarded will be made upon receipt of final report.*
  - *Please use the [Final Report](#) to report your results. A [PDF version](#) is also available.*
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**Collin County Master Gardeners Association  
Narrative for the  
MCKINNEY COMMUNITY DEVELOPMENT CORPORATION  
Promotional and Community Event Grant Application  
Fiscal Year 2023**

**Using the outline below, provide a written narrative no longer than 7 pages in length:**

**1. Applying Organization**

Named by the Texas Master Gardener Association as the most outstanding Master Gardener in Texas for the year 2022, the Collin County Master Gardeners Association (CCMGA) is an educational outreach service organization comprised of trained Master Gardener volunteers and administered by the Texas A&M AgriLife Extension Service. CCMGA's mission is to assist and support the Texas A&M AgriLife Extension Horticulture Agent in providing our community with research-based information on sustainable horticultural practices and environmental stewardship. CCMGA's all-volunteer membership provides information on sustainable horticultural practices and environmental stewardship that is meaningful to people in our community. We foster collaboration amongst our members and partnerships between CCMGA and other community organizations. We encourage innovation and strive to improve the efficiency and success of our efforts.

During day-to-day operations, CCMGA volunteers deliver educational services targeted primarily to homeowners, families and youth. Services to adults are provided through workshops, Speakers Bureau and Ask a Master Gardener appearances at local garden stores/home and garden shows, communications/social media, along with the experiential education by CCMGA research and display gardens within Collin County. The needs of youth receive high priority and are addressed through outreach at area schools, through the Myers Park Children's Garden and support to local youth organizations. To meet the needs of intellectually challenged youth CCMGA partners with Hugs Greenhouse. Senior citizens and the disabled are supported through horticulture therapy activities. CCMGA's Garden Advisers Committee provides consultation services to other non-profits involved in gardening activities. CCMGA provides scholarships for high school students entering college to study related degrees and Texas A&M students pursuing advanced degrees in horticulture.

In 2022 CCMGA's roster of 394 members (including over 75 McKinney residents) contributed nearly 33,000 hours of community service to pursue CCMGA's strategic goals of:

- enhancing community water conservation and water quality by educating the community about Earth-Kind principles of landscape management.
- influencing community members to utilize Integrated Pest Management practices to decrease unnecessary/inappropriate use of pesticides.



- providing the community with access environmental education information, such as Earth-Kind® landscape management practices, which will help community members become better stewards of natural resources.

## 2. Promotion/Community Event

CCMGA's premiere educational event is **The Garden Show**, which is free and designed to be relevant to all audiences.

CCMGA objectives for 2024 include successful presentation of **The Garden Show**, which will be held at Myers Park & Event Center on Saturday, March 16 and Sunday, March 17, 2024. **The Garden Show** is unlike other local home and garden shows in that it is solely focused on garden-related information, products and services. The event will include:

- Children's education and hands-on activities
- Information about and the opportunity to buy plants appropriate for North Texas
- Vetted vendors who provide home gardening services and materials
- Research-based horticultural information booths presented by Master Gardeners
- Ask a Master Gardener Information Services
- Interactive presentations and demonstrations related to North Texas gardening and horticultural activities from Master Gardeners and selected outside vendors.

Through **The Garden Show 2024**, CCMGA also hopes to benefit other local non-profits through suggested \$2 donations received at entry. Our 2023 charity partner, Community Garden Kitchen collected \$5,855 in donations over the course of the two-day event.

***Disclose and summarize any significant, planned organizational changes and describe their potential impact on the Promotion / Community Event for which funds are requested.***

CCMGA has no current plans for significant organizational change. The Texas Master Gardener Association recently named CCMGA as the most outstanding large association in Texas (2022 In Search of Excellence Award).

**Has a request for funding, for this Project/Promotional/Community Event, been submitted to MCDC in the past?**

x ☐ Yes ☐ No

**Date(s): May 2022**

### 3. Financial

- Provide an overview of the organization's financial status including the impact of this grant request on organization mission and goals.
- Please attach your budget for the current year and audited financial statements for the preceding two years. If audited financials are not available, please indicate why.

**The Garden Show** is CCMGA's premiere public service event and the success of the event is considered a major indicator of how well we are reaching both new and experienced gardeners, which is integral to our mission. **The Garden Show** is not designed as a fundraiser, but as an investment in inspiring the public to become engaged in sustainable horticultural practices.

The CCMGA Executive Board develops and approves annual budgets and maintains both operational and savings accounts in support of the mission and activities of the organization. The Treasurer serves as CCMGA's Financial Officer and receives all monies, pays all bills, makes monthly financial reports and presents financial records as required for review. The Treasurer attends **The Garden Show** planning meetings. Organization finances are reviewed annually by an audit committee. CCMGA utilizes a Finance Advisory Team to assist the Treasurer in developing and implementing appropriate procedures to ensure Generally Accepted Accounting Principles are followed. The Finance Advisory Team performs a detailed monthly audit of CCMGA financial records and issues a monthly audit report. The Treasurer supplies the appropriate responses and submits to the Executive Board for approval each month. The Finance Advisory Team identifies areas of concern and develops recommendations to address them.

Regarding **The Garden Show 2024** financials, CCMGA is confident in the accuracy of budget expectations and results, as this event has been held many times previously and has always been self-sustaining with funds raised through sponsorships and booth rental fees and receipt of in-kind donations. **The Garden Show** is not a fundraising event, although it has always generated sufficient funds to cover expenses. Since this is the largest educational outreach event of CCMGA, a deficit, if any, would be covered by CCMGA funds raised through spring and fall plant sales. A surplus, if any, would go into the general fund that supports ongoing community projects. Expenses are carefully monitored and adjusted to accommodate potential revenue changes.

We are enclosing the 2023 YTD Budget. We are providing the 2021 Audited Report and Response via email to Linda Jones. As our 2022 audit is in progress, we have not attached.

- In addition to your organization's budget, please provide a detailed budget for the proposed Promotion/Community Event.

Enclosed

**Overview of Promotional/Community Event financial goal?**

<b>Gross Revenue</b>	<b>\$17000</b>
<b>Projected Expenses</b>	<b>\$21430</b>

Net Revenue \$(4430)

What dollar amount and percentage of Promotional/Community Event funding will be provided by other sources such as sponsorship, registration fees, individual or corporate donations, etc.?

Sponsorship Revenue	\$17000
Registration Fees	\$0
Donations	\$0
Other (raffle, auction, etc.)	\$0
Net Revenue	\$17000

#### 4. Marketing and Outreach

Situation: The public needs access to research-based horticultural information and events to create their own attractive and environmentally sustainable landscapes.

Goal: To maintain on ongoing one-of-a-kind event which brings research-based gardening information to the public and increase the number of Collin County residents exposed to CCMGA information and services.

Target Audience: A diverse population including children, youth, adults, families, senior citizens and communities.

Incentive for Engagement: Connect people with horticultural needs/interests to **The Garden Show 2024** and increase public awareness of research-based horticultural information, as well as the products and services offered by participating vendors and sponsors.

Methods and Tools: Multi-channel marketing-more specifics noted in event budget.

- *Garden Wise Gazette (CCMGA's public digital newsletter)*
- *Plano Magazine*
- *Prosper/Celina Living*
- *Dallas Morning News*
- *Edible DFW*
- *Frisco Style*
- *Little Elm Living*
- *Prosper/Celina Living*
- 97.5FM KLAK radio promotion
- Facebook advertisements
- Instagram advertisements
- Next Door Advertisements-**New for 2024**
- Social Media Campaign utilizing 394 Master Gardeners and their contacts.
- News releases distributed to targeted local media and gardening organizations and homeowner associations.
- Direct Mail Campaign-**New for 2024**

## **V. Metrics to Evaluate Success**

Evaluation Measures: Participation reports, customer responses, social media engagement data (Facebook, Next Door, Instagram), website traffic, Master Gardener and vendor effectiveness responses.

## CCMGA PROJECT LEADS

**ADOPT A ROAD**-JANICE MILLER

**A WALK IN THE PARK**-CHERYL LONG & KATHY SCHMID

**ALLEN HERITAGE VILLAGE**-LIZ VIGRASS & CISSY ST. JOHN

**ALLEN PUBLIC LIBRARY REASEARCH AND DEMO GARDENS**-KATHY SCHMID & DEE TIBBALS ASK  
**THE MASTER GARDENER**-CAROL JOY JEFFREYS & MARY WILLIAMS

**BYRON NELSON GOLF TOURNAMENT** PATRICIA BUSCH KENNEDY & EDIE FIFE

**CALDWELL ELEMENTRY SCHOOL**-RANDY WILSON - LEAD

**COMMUNICATIONS / SOCIAL MEDIA / PR**-SARAH DODD, SARAH ELLIOTT

**EVENT MANAGEMENT TEAM**-KELLYE RAMSEY & FAY MORGAN

**FINANCE TEAM** ROBIN LANKFORD. **FINANCE SQ. ADMINISTRATOR** VICKI BURK

**FUND RAISING COMMITTEE**-DIANE TAYLOR, LINDA CORBIN, MICHELLE WALKER, CAROL DAVIS  
DEBBIE HARTMAN, JAN TEMPLES

**GARDEN ADVISERS**-COMMITTEE JENNY NELSON

**THE GARDEN SHOW**-CHERYL LONG, CAROLE STRIPPOLI, KATHY SCHMID

**HERITAGE FARMSTEAD MUSEUM PARLOR GARDEN**-MEG BELANGER, MARY ANN WHITE

**HORTICULTURE THERAPY**-TONI HAMILTON, MARILYN KEENANMILLIGAN

**HOSPITALITY**-KADETTE LaGRO, CATHY WESTMORELAND

**HUGS GREENHOUSE**-LINDA CORBIN

**INFORMATION CENTER**-MARY LONG

**KITCHEN GARDEN PLANO HERITAGE FARMSTEAD**-LINDA WILCOX, LISA WRAITH

**MG TRAINING CLASS**-SUSAN BLAKEY & DURINDA FISHER –

**MYERS PARK RESEARCH AND DEMO GARDENS** DIANE SHARP, LINDA CORBIN PROSPER

**RESEARCH AND DEMO GARDENS**-PATTY FELAN, PATTY PATTERSON

**SCHOLARSHIP COMMITTEE** JANYTH MATKIN, TINA BARGMANN

**SOCIAL COMMITTEE** DURINDA FISHER, SUSAN BLAKEY

**SPEAKER'S BUREAU**-JOYCE WARREN, LISA McNEIL CO- LEAD

**TECHNOLOGY**-CHRISTINA REINING COLEAD, PATRICIA BUSCH KENNEDY

**TIBBALS ELEM. SCHOOL GARDEN** PATTY BOONE, DAWN CALL

**WEBMASTER**-JANET KIRKLEN

**YOUTH EDUCATION**-PATTY BOONE

## 2024 Proposed Budget

### Date 2024

#### Income 2024

Sponsor & Vendors	\$	17,000.00
Total Income	\$	17,000.00

#### Expenses

Advertising	\$	10,040.00
Bank Expense (4%)	\$	640.00
EMT First Aid	\$525.00	
Golf Cart	\$400.00	
MG Area Both Supplies-Adult	\$675.00	
MG Area Both Supplies-Youth	\$300.00	
AT & T Hotspots	\$225.00	
Pipe & Drape	\$5,500.00	
Security	\$1,450.00	
Signage	\$400.00	
Supplies	\$200.00	
Volunteer Lunches	\$1,075.00	
Total Expenses	\$	21,430.00
Net Income	\$	(4,430.00)

Hospitality for \$1,000 moved to Hospitality Budget.

<b><u>2023 CCMGA EXECUTIVE BOARD</u></b>
<b>PRESIDENT - BARRON BOZEMAN</b>
<b>VP - CAROL DAVIS</b>
<b>SECRETARY - SUZANNE POWELL</b>
<b>TREASURER - ROBIN LANKFORD</b>
<b>ADMIN. - SUSAN BLAKEY</b>
<b>MEMBERSHIP - CAROLE STRIPPOLI</b>
<b>PROGRAM DIR. - JOYCE WARREN</b>
<b>PAST PRESIDENT - EDIE FIFE</b>
<b><u>ADVOCATES</u></b>
<b>BETH DIGIOIA</b>
<b>FRANCISCO ALMAGUER</b>
<b>PATRICIA BUSCH-KENNEDY</b>
<b>PATTY BOONE</b>

## SUMMARY 2023 YTD BUDGET TO ACTUAL

4/30/2023

	2023								
	Income			Expense				Inc/Exp	
Project	Budget	Actual	Variance	Budget	AFR	Actual	Variance	Net Var	Comments
Allen Heritage Village Gardens			\$ -	\$ 1,545		\$ 61	\$ 1,484	\$ 1,484	
Allen Library Gardens			\$ -	\$ 900		\$ 145	\$ 755	\$ 755	
Annual Banquet	\$ 6,000		\$ (6,000)	\$ 6,040			\$ 6,040	\$ 40	
Ask the Master Gardener			\$ -	\$ 1,015		\$ 817	\$ 198	\$ 198	
Caldwell Garden Club			\$ -	\$ 2,080		\$ 416	\$ 1,664	\$ 1,664	
Communications			\$ -	\$ 2,700		\$ 1,305	\$ 1,395	\$ 1,395	
Event Management	\$ 3,525	\$ 2,030	\$ (1,495)	\$ 2,137		\$ 157	\$ 1,980	\$ 485	
Executive Board		\$ 102	\$ 102	\$ 3,896		\$ 1,069	\$ 2,827	\$ 2,928	
Fundraising Committee	\$ 107,900	\$ 57,329	\$ (50,571)	\$ 59,241		\$ 26,728	\$ 32,513	\$ (18,058)	
General Donations		\$ 343	\$ 343				\$ -	\$ 343	
Heritage Farmstead Kitchen Garden			\$ -	\$ 4,275		\$ 3,390	\$ 885	\$ 885	
Heritage Farmstead Parlor Garden			\$ -	\$ 1,120		\$ 908	\$ 212	\$ 212	
Hort Therapy			\$ -	\$ 1,080		\$ 202	\$ 878	\$ 878	
Hospitality			\$ -	\$ 4,245		\$ 1,422	\$ 2,823	\$ 2,823	
Information Center			\$ -	\$ 100			\$ 100	\$ 100	
Member Dues	\$ 12,560	\$ 5,633	\$ (6,927)				\$ -	\$ (6,927)	
Membership Director			\$ -	\$ 2,725		\$ 722	\$ 2,003	\$ 2,003	
MG Training Class	\$ 12,500		\$ (12,500)	\$ 9,860		\$ (15)	\$ 9,875	\$ (2,625)	
Myers Park			\$ -	\$ 12,402		\$ 4,171	\$ 8,231	\$ 8,231	
President			\$ -	\$ 950		\$ 115	\$ 835	\$ 835	
Program Director			\$ -	\$ 1,050		\$ 187	\$ 863	\$ 863	
Prosper Gardens			\$ -	\$ 1,200		\$ 715	\$ 485	\$ 485	
Scholarship Committee			\$ -	\$ 6,020			\$ 6,020	\$ 6,020	
Social Committee	\$ 3,710	\$ 2,665	\$ (1,045)	\$ 4,812		\$ 1,494	\$ 3,318	\$ 2,273	
Speakers Bureau		\$ 300	\$ 300	\$ 50	\$ 1,900	\$ 332	\$ 1,618	\$ 1,918	2 AFRs approved in January
State Sales Tax			\$ -			\$ (255)	\$ 255	\$ 255	
Technology			\$ -	\$ 4,372		\$ 1,725	\$ 2,647	\$ 2,647	
Texas MG Dues			\$ -	\$ 654		\$ 672	\$ (18)	\$ (18)	
MCDC Grant	\$ 9,850	\$ 8,876	\$ (974)	\$ 9,850		\$ 8,876	\$ 974	\$ -	
The Garden Show	\$ 16,000	\$ 13,236	\$ (2,765)	\$ 12,400	\$ 1,500	\$ 10,852	\$ 3,048	\$ 284	AFR approved in March
Treasurer			\$ -	\$ 3,365		\$ 1,351	\$ 2,014	\$ 2,014	
Volunteer Screening			\$ -	\$ 900		\$ 790	\$ 110	\$ 110	
Youth Education	\$ 1,000		\$ (1,000)	\$ 2,000		\$ 213	\$ 1,787	\$ 787	
Total	\$ 173,045	\$ 90,514	\$ (82,531)	\$ 162,984	\$ 3,400	\$ 68,566	\$ 97,818	\$ 15,286	



Board of Directors

Collin County Master Gardener Association

825 N. McDonald Street, Suite 150

McKinney, Texas 75069

May 31, 2022

Board of Directors

Subject: Internal Audit Report for 2021

The Internal Audit Committee has audited the financial records of the Collin County Master Gardener Association (CCMGA) as of December 31, 2021. These financial records are the responsibility of the CCMGA Board of Directors. Our responsibility is to express an opinion on the financial records based on this audit.

We conducted a detailed audit to obtain reasonable assurance about whether the financial records are free of material misstatements. Our committee followed the CCMGA Financial Review Procedures for the audit. We believe that this audit provides a reasonable basis for our opinion.

Although there were no material misstatements, the Audit Committee found that the condition of the CCMGA books could still be improved. As noted in the 2020 audit findings, the CCMGA organization has grown to a point where the financial responsibilities need to be better defined and shared with a financial team. With the addition of the Online Store, the number of significant CCMGA events continues to increase along with the added complexities of the many community gardens and projects already in play. These factors make the development of financial policies and procedures a crucial focus in 2022 to meet the financial compliance and accuracy requirements for CCMGA.

The Internal Audit Committee recognizes that the Finance Advisory Team has been formed and is working towards meeting the goals of GAAP based financial processes and procedures, and clear financial roles and responsibilities across CCMGA under the guidance of the Treasurer. Based on the 2021 Audit results, the Internal Audit Committee recommends these areas for priority attention:

- Development of the financial policies and procedures for CCMGA, with prioritization of the policies and procedures by the Treasurer
- Improved management of CCMGA assets and any future sale or disposal of these assets
- Improvement of the reporting to reconcile bank activity to the general ledger

Patty Felan

Jan Lain

Kim Schultz

# CCMGA Audit Team Findings from the 2021 Audit

updated 5/17/2022

Item #	Date	Type	Vendor	Amt	Comments	Additional Comments / Resolutions
1	several	Check Requests and Pos	Various	various	eSignatures on Check Request not backed up with email confirmation (1/13, 1/14, 6/30)	Recommendation made by 2020 Audit team to develop procedures for accepting eSignatures. The Commen/resolution says a process will be developed and presented to the Board for approval in 2021. I don't find this procedure being presented to the Board in 2021, but the audit findings were presented to the Board in Sept 2021 per the minutes. No specific reference to eSignatures was presented. Set as a priority for developing procedures in 2022.
2	1/27/2021	Deposit	General	\$1,021.00	Deposit includes two checks of \$500 each from Texas Instruments Foundation listed as grants on the check stub. What project are these for and how are they tracked? Amounts listed on deposit slip as donations.	Are these matching donations for volunteer time? I found notes in October referencing such from Michelle Walker.
3	2/21/2021	Dues Refund	Dues	\$21.00	No request form. A note was listed that a form was sent to Ann Denison.	
4	3/4/2021	Purchase Order	Vista Print	\$39.17	Sales tax was re-imbursed to requestor. Sales tax was also refunded to CCMGA.	
5	5/2/2021	Deposit		\$25.00	Listed as donation, but no name	Document donor for tax purposes
6	5/23/2021	Expense	MG Training Class	\$242.45	Square detail shows two MG Training Class refunds of \$250 for Williams and Stellar and one MG Class purchase of \$250 (Riggs). Transaction posted as a net of one refund. Refund request for Stellar lacking authorization signature.	Debit and credit transactions should be posted separately so that they can be easily tracked by the audit team.
7	5/26/2021	Deposit	General	\$500.00	Deposit includes a check for \$500 from TI Foundation. Check stub says grant, but listed as a donation	Is this a matching donation for volunteer time? I found notes in October referencing such from Michelle Walker.
8	5/27/2021	Deposit	General	\$160.00	Donation via Facebook payment, but no name as to who donated	Document for tax purposes
9	5/18/2021	Net	MG Training Class	net zero	Transactions not on bank statement as they net to zero. Transaction entered into Quicken on 8/26/21. One MG Training Class purchase of \$250 (Wright) and MG Training Class refund of \$250 (Rankin). Should these transactions be posted separately so they can be tracked?	Recommend posting debit and credit transactions separately so that they can be tracked.
10	5/20/2021	Net	MG Training Class	net zero	Transactions not on bank statement as they net to zero. Transaction entered into Quicken on 8/26/21. One MG Training Class purchase of \$250 (Tandigren) and MG Training Class refund of \$250 (Chrisitans). Should these transactions be posted separately so they can be tracked?	Recommend posting debit and credit transactions separately so that they can be tracked.
11	6/21/2021	Check Request	Allen Heritage Village	\$2.15	Tax paid to Shades of Green and reimbursed to Elizabeth Vigrass	
12	7/20/2021	Check Request	Hospitality	\$48.58	Approved by Sharon Russell, was she a PL? Difficult to verify the resonsible Project Leader for approval of Hospitality Check Requests.	Add list of Project Leaders to Annual Audit documents
13	7/23/2021	Check Request	MG Training Class	\$18.15	Printing expense for Gift Certificate / Coupon. Was this something monetarily redeemable by CCMGA??	
14	11/3/2021	ADJ	Fall Plant Sale	\$64.27	Adjustment to a payment to Schreiners of 7/30/21. Says "post audit correction/adjustment. Need more detail.	

15	2020	Tax Return			Where are Horticultural Therapy expenses classified in Quicken? Supplemental info to Form 990 references Hort Therapy as part of Public Program Expenses. Did not see this in Quicken detail.	
16	2020	Tax Return		\$148.00	What is the \$148 on line 20 of Form 990 noted as "unexplained overage"?	
17		Inventory				Need a better way to monitor equipment (see missing equipment)
18		Inventory			What is the status of the retired equipment?	Need a procedure for retired equipment
19	August, Sept, Oct	Board Minutes			Discussed to move \$50,000 to Savings in August, Sept to move 6 months operating expenses to savings. October, stated an account was opened 10-12-21 with 3 months operating expenses. No documentation on the analysis.	
20	August	Board Minutes			The Board minutes noted that there was a discussion about the Online Store, and whether or it should be for profit or a not for profit store. No clear decision was noted in the minutes, however, the amount of mark up was discussed.	
21	March	Board Minutes		\$500.00	Additional funds were approved for "Walk in the Park" of \$500 in the Board Minutes. There wasn't a form requesting and approving these funds in the March audit papers.	
22	June	Board Minutes		\$100.00	Board approved sale of 5 metal wagons @ \$20 in June. However, CCMGA assets were sold pre-Board approval in May.	Need better management of the inventory, sale, and disposal of CCMGA asset
23		Spring Plant Sale		(\$82.19)	This item is shown as "Gifted Gardeners flyers and signs", but was posted to the Spring Plant Sale in Quicken. Should it be in the Spring Plant Sale numbers or elsewhere?	
24	12/14/2021	Income	Fund Raising Comm.	(996.00)	Entry listed as debit, " 2 additional Square stands + 2 ipads". Why is this listed as income?	

## General Questions

## Topic

23			Previous Year's Income		The Garden Show income of \$3189.99 was collected and reported in 2021. This was for the 2022 Garden Show.	The Audit Committee recognizes that CCMGA operates on a cash accounting basis. A procedure needs to be documented to show how income that crosses years is recorded and reported. It should also show how refunds for this income are recorded and reported.
24			Sales Tax		Sales tax is recorded as negative revenue on the income statement.	The Audit Committee recognizes that the CCMGA Treasurer and the FAT are in the process of developing and documenting financial processes and procedures. The treatment of how Sales Tax is recorded and reported should be documented as part of the process and procedure development.
25			Quicken / GL		It is extremely difficult to reconcile the General Ledger to the Bank Transactions. This is due to Quicken limitations. Can a standard report be created / automated to show a reconciliation each month?	Quicken does not provide a good report for this reconciliation. Recommend finding another way to capture the bank transaction information for purposes of the audit.
26			General		Need a summary of each fundraiser and TGS. Income and Expense compared to budget	Recommend including a summary of all fundraisers and TGS income and expense compared to budget in the annual Audit papers.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

AUG 10 2001

COLLIN COUNTY MASTER GARDENERS  
ASSOCIATION  
C/O COLLIN COUNTY EXTENSION OFFICE  
825 N MCDONALD ST STE 150  
MCKINNEY, TX 75069

Employer Identification Number:

75-2756156

DLN:

17053002006011

Contact Person:

JACQUELINE C LARSEN

ID# 11147

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

YES

Addendum Applies:

NO

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware

Letter 947 (DO/CG)



COLLIN COUNTY MASTER GARDENERS

of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.



COLLIN COUNTY MASTER GARDENERS

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In accordance with section 508(a) of the Code, the effective date of this determination letter is 4/21/98.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

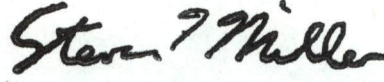
Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

COLLIN COUNTY MASTER GARDENERS

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink that reads "Steven T. Miller". The signature is written in a cursive style with a large, stylized "S" and "M".

Steven T. Miller  
Director, Exempt Organizations