

Administrative Notebook
Harwinton Land Conservation Trust, Inc.
September 15, 2020

The primary purpose of this notebook is to provide historical reference and guidance to all office holders of the Harwinton Land Trust. It should be updated on a regular basis.

*By placing this document on our website, general information on the Trust's administrative processes will become transparent to the public. Private information (passwords, codes, ID numbers) is not provided here, but can be obtained by office holders in the file "**Confidential Information**" located in the President's electronic filing system.*

*Reference files shown in **bold blue font** are available on the Land Trust's website under the "Documents" section. Some official policy documents have also been added as **appendices**.*

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Administrative Notebook

Date of Incorporation: March 31, 1973

Official Mission Statement (Adopted at the Board of Directors Meeting on August 27, 2005):

“The mission of the Harwinton Land Conservation Trust, Inc. is to acquire, preserve, and conserve significant open spaces in Harwinton to benefit the environment and the public.”

Unofficial slogans:

“Preserving Natural Open Space, the Harwinton Land Trust”

“The Harwinton Land Trust, Preserving Open Space for a Better Harwinton”

“Preserving Land for Future Generations”

Governance

The Trust is governed under its **Bylaws and Certificate of Incorporation**. Bylaws can be revised (most recently in 2016) by majority vote of the Trust’s Board of Directors. The Certificate of Incorporation cannot be changed unless by legal means. The Board of Directors assure adherence to the Bylaws and the Trust’s officers administer the Board’s directives.

Office Holders of the Land Trust

Officers: All office holders of the Harwinton Land Trust (HLT) are volunteers. Officer positions of the Trust are typical for most organizations, thus detailed explanations of duties are not necessary. However, a brief summary of officer positions follows:

The President is responsible for following the directives of the Board of Directors. HLT Presidents run Annual Meetings, take a leadership role, provide guidance, and maintain records. They also complete, or assign to another office holder, special assignments such as completing the annual IRS return.

The Vice President is considered to be next in line to the President and should become familiar with all aspects of the Trust. It is hoped that the Vice President will eventually become President.

The Secretary records minutes of the Annual Meeting and is asked to do so at Board meetings. Minutes are provided electronically to all officers and directors. Copies of approved motions, formal plans, treasurer reports, and summaries provided at meetings will be appended to the minutes.

The Treasurer’s duties were specified by the Board of Directors in April, 2010.

1. Maintain the financial records and accounts of the Corporation.
2. Maintain banking relationships and associated accounts, including opening and closing of accounts, as approved by the Board of Directors.
3. Receive and deposit receipts in appropriate accounts.
4. Pay invoices and reimbursements according to Board policies.
5. Provide timely financial reports to the Board of Directors and the membership at the Annual Meeting, at regular Board meetings, and upon request of the Board.
6. Meet with the Board of Directors Finance and Audit Committee as appropriate.
7. Assist the President and Board of Directors in the preparation of required filings with government agencies.

-In addition, now provides annual contributor information for Thank-you cards.

Information (passwords, etc.) needed by the Treasurer is listed in “**Confidential Information**”

All Officers are elected at the Board meeting that follows the Annual Meeting. In addition to elected officers, the Trust moves the past president into an unelected Presidential Advisor position. This is an informal position, whose main purpose is to provide administrative guidance to the current president and institutional memory to the Trust.

Directors: As specified in the Bylaws, the Board of Directors is to be composed of three to nine directors (we try to have the maximum number of directors). Bylaws specify that the Board makes decisions on the Trust’s business and activities. The Board is also responsible for making sure that officers follow its directives and do so in a timely manner. Board members are elected at the Annual Meeting.

Two members of the Board form an Executive Committee. The two designees are given the titles of Chairman and Vice Chairman. They are chosen at the Board meeting on the day of the Annual Meeting. In general, the Executive Committee provides oversight to the Board and reviews activities of the Board at the Annual Meeting. Specifically the responsibilities of the Executive Committee (adopted April 2009) are:

They shall be responsible for scheduling, calling, and conducting the meetings of the Board of Directors.

They will monitor and ensure the fulfillment of the duties of the Officers of the Corporation, including but not limited to completing and filing all required tax, legal or organizational forms and licenses.

They will present a report of Board of Director activities at each Annual Meeting.

The Board of Directors will rely on the Officers of the Corporation for support as appropriate.

Land Stewards: One or more Land Stewards are assigned to each of the Trust’s six owned properties, and one easement. They often live near their stewardship properties and have a close knowledge of the property, its surroundings, and its neighbors. They need to be familiar with Trust property boundaries, including locations of set iron pins and our standard PVC boundary posts. Because they live nearby, Stewards should be quick to notice problems that need corrective measures. They should make regular inspections of their properties to look for encroachments, missing boundary posts, problems on trails, invasive species, littering, and vandalism. Stewards should immediately report to the President anything that could become a liability issue. They should recommend improvements to their areas, and help plan work parties and take part in them as best as physically able. For smaller needs, they should ask for help from other members or known volunteers. Stewards are appointed at the Board meeting following the Annual Meeting.

Membership Chair: The Membership Chair is responsible for filling out contribution information (provided by the Treasurer) for each contributor on Thank-you cards and mailing them in a timely manner. The cards need to be filled in by name, date, contribution amount, and any special note of appreciation. Cards should be mailed to contributors within about 10 days of receipt. This position is a voluntary member who is appointed at the board meeting following the Annual Meeting. The Membership Chair holds the position indefinitely.

Social Media Chair: This is a voluntary position taken on by a member who is knowledgeable about maintaining our website and posting on our Facebook and Instagram pages. The Chair takes information provided by other members to update the Trust’s website and to post timely information on Facebook. Out-dated information, photos, and files on the website are deleted so that its capacity is not exceeded.

Records of visits to the website are reported-on at the Annual Meeting. The Social Media Chair holds the position indefinitely.

Special committees

Finance and Auditing Committee (adopted 10/22/10): This committee is typically composed of three members who have knowledge of finances, IRS filings, and liability insurance. As adopted in 2010, the specific duties include:

1. Review and audit at least the following and provide for an independent outside audit if deemed necessary:
 - Treasurer's annual report
 - IRS filings before submission to the IRS
 - The financial records and accounts of the Corporation
2. Approve and procedures for managing the financial affairs of the Corporation. Corporate officers and staff will be responsible for developing proposed procedures.
3. Review and approve investment policies and procedures for the Corporation's funds.
4. Ensure that the officers perform key financial transactions in a timely manner, including but not limited to:
 - Filing with the IRS
 - The annual filing with the Connecticut Secretary of State
 - Payments for insurance coverage
 - Memberships in associations approved by the full Board of Directors

Committee members are appointed at the board meeting following the Annual Meeting.

Land Acquisition Committee (adopted 9/22/16): This committee is composed of up to seven volunteer members. They should have a good knowledge of Harwinton's area and its people, with some knowledge of mapping, environmental and public use issues, survey procedures, funding sources, and real estate procedures. The members will need to research properties following guidelines in the Trust's **Land Acquisition Plan**. Selected committee members will need to meet with prospective owners to inform them of the Trust's interest in acquiring their land and potential financial benefits gained by doing so. The Committee rates properties for importance following the ranking system provided in the **Land Acquisition Plan** and makes recommendations for acquisition to the entire Board. Committee members are appointed by the Chairman of the Board at the board meeting following the Annual Meeting. The Vice Chairman of the Board becomes the Chairman of the Committee. The Chairman of the Board can also be an ex-officio member, in addition to the seven regular appointed members.

Invasives and Pests Committee (adopted 2/16/17): This committee is composed of volunteer members who have an interest and knowledge concerning invasive species and pests, and their control. The plants and animals that pose issues on our Trust properties include: Phragmites, poison ivy, glossy buckthorn, barberry, multiflora rose, and beavers. The committee does research on ways to eradicate or control these species by mechanical, chemical, or biological means. They propose responsible methods to the Board for invasive control. If control measures are taken, they monitor results and keep records of findings. Committee members are appointed at the board meeting following the Annual Meeting.

Land Holdings:

The Trust owns six properties totaling approximately 170 acres with a total land value of about 1.63 million dollars.

Properties owned by the Harwinton Land Trust:

Property	Acreage	Main Access	Year Acquired	Total 2019-Value	Assessor's Parcel No.
High Meadow	6	Birge Park Road	1980	\$153,740	4043&4044
Indian Meadow	34	White Oak/RT 4	1987	\$295,460	4046
Bull Pond	71	Locust Road	1988	\$569,100	4042
Meadowview	22	Meadowview Road	1988	\$220,980	4045
Forever Forest	14	Whetstone Road	1994&2019	\$159,780	4047
Laurel Marsh	23	Laurel Road	1997	\$232,500	4048

Nearly all of our properties were acquired by donation during the 1980s and 1990s. A 2-acre donation of land was added to an existing trust property (Forever Forest) in 2019. The public is welcome to visit our properties and parking access is available at five of the larger properties. Much information (environmental, historical, public use, trails, etc.) on each property is provided on the Trust's website. Deeds, survey maps, and historical records of owned properties are held in the President's files.

Easement Holdings:

The Trust holds two conservation easements. Maps and hard copy files of both easements are contained in the president's filing cabinets. Our website does not detail all information on easements, so it is summarized below:

Prudden Easement: This 92-acre conservation easement was donated in 1999 by Betsy and Peter Prudden, who were two of the founding members of the Trust. The total acreage of the Prudden parcel was 99 acres. The conservation easement is contained in two separate parcels, bordering Leadmine Brook Rd. on the south and split east and west by North Rd:

1-The easement section to the east of North Rd. is approximately 56 acres. It contains several hay fields and encloses a separate, unrestricted-use 5-acre house lot. .

2-The easement section to the west of North Rd. is approximately 36 acres. It contains woodland and "Hoopers Swamp", which straddles the headwaters of Leadmine Brook. It encloses a separate, unrestricted-use 2-acre house lot.

The Prudden easement stipulates that the land is to be used as a natural area, with multiple land management objectives including wildlife management, agriculture, and proper forest management. The Trust is required to inspect the easement annually (generally late fall) to assure that fields have been properly mowed and that stipulations of the easement have been adhered to by the owners. A record of every inspection should be filed electronically. After a satisfactory finding at the eastern section (hay fields were mowed), the President sends a letter to the owner indicating that the terms of the easement were found to be in compliance.

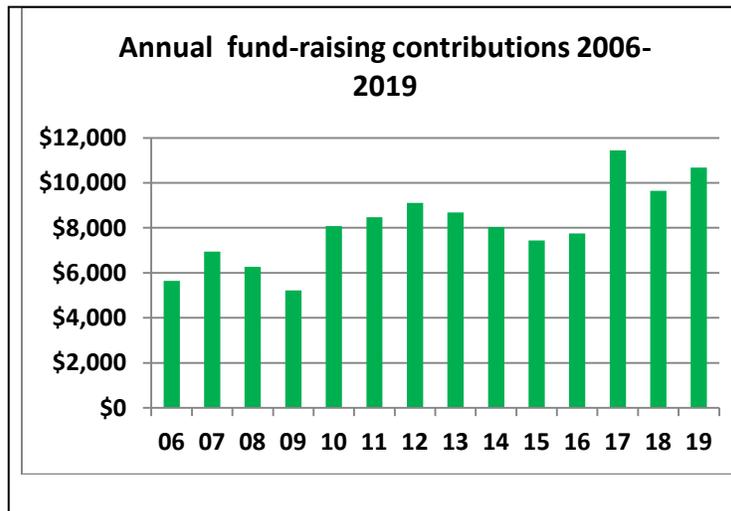
Two restricted funds are held by the Trust in order to protect the terms of the easement. A "Prudden Legal Fund" is for protecting against liability and non-compliant use of the property. A "Prudden Maintenance Fund" is for paying to have the fields mowed and then getting reimbursed by the eastern owner should he not abide by this requirement.

There have issues of concern: In 2004, the first land owner after the Pruddens made plans to develop the 56-acre east section into house lots. The Trust had to hire legal help to quash his development plans. In Oct. 2017, an illegal clear cut on 2 acres of the eastern easement occurred. The clear cut area has now grown into a stabilized rough meadow. However, the clear cut was viewed with distain by many town residents, presented the Trust with negotiation and remediation challenges, and became a difficult public relations issue for the Trust. The Trust may have suffered a short term loss of contributors and contributions (~16%) due to the controversy. Details of our involvement with the clear cut issue are provided on our website in the “Prudden” file under the “Properties” section.

Bull Pond Easement: This easement was sold to the Trust for \$1 in 1990 by the developer of Lily Pond Lane (Louis S. DiGaetano). It is an irregularly-shaped easement of unspecified acreage (perhaps several acres) bordering the south-western shore of Bull Pond. The easement falls within the area depicted as wetland soils on a certified A-2 survey map of the Lily Pond development. The easement is a covenant for house lots 1, 2, 3, and 4 on Lily Pond Lane. The easement area is already protected by the Town’s Inland Wetland Regulations, but the easement may strengthen those protections.

Financial Holdings

The Trust receives nearly all of its revenue from annual donations made by town residents. The Trust has several levels of contributions: Benefactor: \$200 or more, Conservator: \$100-\$199, Patron: \$50-\$99, Family: \$20-\$49, and Individual: \$10-\$19. All contributions are mailed to the Treasurer after a mailer asking for support is sent out to all town addresses and a few (~6) out-of-town people. We typically avoid naming contributors as “members” since many people are happy to support us financially, but do not have the time or desire to support us as active members. Since sending out annual mailers starting in 2006, about 160 households have donated to the Trust each year. Beginning in 2006, contributions have averaged about \$8,100/year, but more recently, contributions are hovering around \$10,000/year. This increase may be due to the recent addition of the Benefactor category.



A small portion of annual revenue comes from quarterly Amazon Smile payments (~\$100/year), interest from our checking account (~\$30/year) and annual payments from interest on the Holley Doremus Fund managed by the NW Community Foundation (~\$165/year). Nominal interest also accrues on several CDs.

All Trust accounts are held with the Thomaston Savings Bank in Harwinton. The checking account is for taking in revenue and making necessary payments and reimbursements. A general operating CD is for covering large miscellaneous outlays, Board approved transfers to other funds, or unexpected emergency payments. Unlike the general operating CD, there are three Restricted Funds that can only be used for specific purposes (1-land acquisition, 2-legal protection for the Prudden Easement, and 3-reimbursable costs to maintain the Prudden property). Account numbers for the checking account and the CDs are listed on the Treasurer’s monthly ledger. Below is a summary of money held in each of these accounts.

Summary of money market funds and CDs held by the Harwinton Land Trust (June 2020):

<u>Money Market Funds</u>	
Checking account	~\$21,700
<u>Certificates of Deposit</u>	
General Operating	~\$30,800
Restricted Land Acquisition Fund	~\$19,800
Restricted Prudden Legal Fund	~\$ 7,100
Restricted Prudden Maintenance	~\$ 2,600
Total Bank Accounts: ~\$82,100	

Typically, our largest expenses are for 1-liability & officer and directors insurance, 2-printing and postage for the annual mailer, and 3-materials needed for property improvements. In 2020, each of those items cost about \$2,000 (see 2020 budget). Our mailing campaign asking for contributions has successfully raised sufficient funds to maintain operations, assure proper stewardship, and to build HLT’s net worth. The total value of all bank accounts has increased nearly \$4,500 annually over the last 15 years (Total accounts were \$15,780 beginning Jan. 2005). With the value all bank accounts added to the value of our land holdings, the net worth of HLT is about 1.71 million dollars (note that this value requires a long 990 IRS tax return).

The mailer also asks if people would like contribute to the Restricted Land Acquisition Fund. Monies specifically contributed to land acquisition cannot be used for any other purpose. The Board may also vote to add funds from checking to the Land Acquisition Fund. This fund has now reached a meaningful level for acquiring land (see Land Acquisition Plan).

Records of the Harwinton Land Trust: The land trust maintains file cabinets that are held by the President. The cabinets hold hard copies of documents, meeting minutes, miscellaneous records, and maps. Deeds are held in a fire box (the key to the fire box is located in the bottom drawer of the metal filing cabinet). The President is responsible for keeping the files up to date.

Beginning in April 2004, all minutes have also been filed electronically. Many other records have been filed electronically and should be maintained and organized by the President on a personal computer. At least once a year, the President should copy all electronic HLT files from the personal computer to a Zip Drive and hold it in the fire box. The President should also copy the same information on additional Zip Drives and distribute them to the Vice President, and the Chairman and Vice Chairman of the Board at the Annual Meeting.

Social Media

Our website www.harwintonlandtrust.org contains most information about the Land Trust, including trail maps and photos of our owned properties. Important documents of the Trust can also be found on our Website under “Documents”.

Certificate of Incorporation
Bylaws
Current list of office holders
Recent IRS tax (form 990) return
Recent budget
Land Acquisition Plan
Tree Identification Manual for demonstration trees at Forever Forest

Updates of Trust activities should be made throughout the year and sent to the Media Chair for inclusion onto the website. The President should try to provide updated text and photos of activities, and remind others to do likewise. Instructions and passwords for maintaining our website is contained in “**Confidential Information**”. The Website should be managed so that it does not exceed 90% capacity. Old files and unnecessary photos should be deleted from the site’s library to save space. Renewal date is 5/24 of each year (at ~\$170/yr).

Our Instagram account is: www.instagram.com/harwintonlandtrust/ and our Facebook account is: www.facebook.com/harwintonlandtrust Both accounts are managed either by the Social Media Chair or her designee.

QR Codes:

The code for the public to access our website is:



The code for the public to access our facebook page is

The QR codes can be copied from this document to pamphlets and mailers.

Tax Free, Charitable Status

The Harwinton Land Trust is a 501 (c) (3) charitable organization. As such, contributions to the Trust can be listed as donations by our contributors on their IRS tax returns. Tax benefits are also conferred to donors of property or easements to the Trust.

By being a charitable organization and by registering as such with the Secretary of State, office holders are able to purchase items and services without State sales tax. A State exemption form (CERT-119) and an IRS Determination letter need to be shown to vendors to have sales tax exempted. The CERT-119 form with the necessary information filled in, and the Determination letter can be copied from “**Confidential Information**”. The Determination letter will also need to be given to donors and grantors (such as the Thomaston Savings Bank Foundation) to verify our tax free, charitable status

It is vital that the Trust retain its 501(c) (3) charitable status by assuring that tax returns are filed on a timely basis (May 15). The Trust had to restore this status two times in the past due to problems with tax returns. The restoration process with IRS was extremely difficult, and is unnecessary if tax returns are submitted properly and in a timely manner (The Audit and Finance Committee was established in 2010 to assure this doesn’t happen again.). The President or her designee is tasked for completing the tax return.

Hard-copy histories of the two charitable status restorations in 1998 and 2009 can be found in the folder “Tax Exempt” within the President’s filing cabinet..

Liability Insurance

The Trust carries General Liability and Directors and Officers (D&O) insurance policies. We currently purchase General Liability Insurance through Chubb and D&O coverage through Select Insurance (contact information is in “**Confidential Information**”). The Trust has obtained General Liability Insurance at least since the late 1980s. D&O insurance was first obtained in 2011.

General liability includes coverage for injury to visitors to our properties, and to members injured while working on our properties or elsewhere during land trust activities. The D&O policy covers the organization and its board members against errors and omission types of claims (protects individuals against claims made by clients for inadequate work or negligent actions). Insurance is a major cost for our trust, averaging about 20% of our revenue each year. Thus, the policies should be closely reviewed by the Finance and Auditing Committee to make sure that the premiums are reasonable, and that the coverage is adequate. Insurance policies are held in the President’s filing cabinet.

It is important to know that the Trust, as a charitable 501c3 organization, already receives government protections against liability as follows:

The Trust and visitors to our properties are covered against liability by CT State statute (Sections 52-557g and 52-557h) as long as we do not charge a fee and do not willfully or maliciously fail to guard or warn against a dangerous condition, use, structure, or activity.

Officers and Directors of the Trust are covered by CT State law (PA 86-338, § 10, and PA 87-227, § 7), such that directors and officers in CT are immune from civil liability for damage or injury caused by error or omission unless it resulted from reckless, willful or wanton misconduct.

Volunteers are covered by the 1997 federal Volunteer Protection Act (VPA) if the volunteer was acting within the scope of his responsibilities and his harm was not willful, criminal or from reckless misconduct, gross negligence, or a conscious, flagrant indifference to the rights or safety of the person harmed; and if no compensation was paid.

It appears that with all the government protections, insurance coverage may seem unnecessary. However, having insurance can make office holders feel more secure. Without insurance, it would be more difficult to take on new office holders and then retain them over long time. Unfounded law suits could be brought against us, and liability insurance would cover the cost of the lawyer’s fee. Government protections also do not protect against “Advertising Injury” (mistakes made in marketing and copyright infringement). Our general liability insurance does provide this protection.

Standards and Practices

The Trust was a member of the Land Trust Alliance, which is a national organization that provides guidance to member land trusts. The Alliance’s Standard and Practices guide book is filed in the President’s file cabinet. A summary of its 12 Standards and Practices is listed below.

- 1) We should try to develop a mission statement that indicates HLT serves a public interest. That statement needs to be communicated to the public.
- 2) We need to abide by our Bylaws, and review and modify them as necessary. We cannot engage in political campaigns or endorse candidates.

- 3) Our board of directors has to review and approve every land and easement transaction. Approval must be made by a majority of directors.
- 4) We should have a land acquisition policy that prevents conflict of interest or even a perceived conflict of interest by “Insiders”.
- 5) We need to raise funds in an ethical and responsible manner and provide written acknowledgement of gifts.
- 6) We need to maintain sufficient funds for continued stewardship (maintenance) of our lands and need to carry liability insurance appropriate for our risks.
- 7) We should have sufficient numbers of volunteers to carry out our programs.
- 8) We need to identify areas in Harwinton that would have the most importance as protected open space. We need a process for selecting (accepting) land and specific criteria for doing so.
- 9) We should seek legal advice for every land transfer or easement that is offered to us.
- 10) We need to make sure that every gift of land or easement meets tax law requirements. Appraisals should be conducted.
- 11) We should try to obtain funds from donors of easements to provide long-term stewardship of their properties. We need to monitor our easements regularly.
- 12) We should also raise dedicated funds to maintain properties that are given as gifts. We need to keep neighbors and community leaders informed of our ownership.

The Alliance indicates that we don't need to strictly abide by all of these standards, but we should make every attempt to follow them. It appears the Harwinton Land Trust abides by, and even has formal plans to abide by all 12 standards. All Officers and Directors must agree to follow the Ethics Policy enacted in 2010 (**Appendix 1**) and fill out the Ethics form (**Appendix 2**) each year. The Alliance also provides accreditation to Land Trusts, but HLT along with many other small trusts run by volunteers has not found it necessary to go through the very intensive process.

As has also been suggested by the Land Trust Alliance, three Board of Directors meetings should be held each year. We currently try to hold four Board meetings in the spring (after the Annual Meeting) and then in June, September, and January.

Policy for purchases

The Treasurer holds a check book, but the President can also write checks. For a President to write checks, she will need bank authority to do so. To do this, the Treasurer goes to the Thomaston Savings Bank to remove the Past President as a signer and then has the new President authorized as the new signer and. The new President then goes to the bank and signs the appropriate forms. If the President writes checks, he should remember to inform the Treasurer of the cost and check number. The checking account is set-up such that we cannot write more than six checks a month, without getting penalized (\$20). If absolutely necessary, the Treasurer may delay some payments to meet this requirement.

In addition to the Treasurer and President, other office holders can purchase items. They will be reimbursed by the Treasurer as long as a sales slip and reimbursement form (**Appendix 3**) are provided.

A policy for purchasing budgeted and off-budget items was created in 2010 (**Appendix 4**). Our tax free status should be used for large expenditures (process is described in “**Confidential Information**”).

ANNUAL TASKS TO BE COMPLETED.

IN JANUARY

Filing with the Secretary of State: The annual registration fee to the Secretary of State needs to be filed by Jan 31st. It is requested that the registration form be filed electronically. However, the Treasurer can ask for an exemption so that a Trust check can be used rather than a personal credit card. The Treasurer can call the number listed at (www.concord-sots.ct.gov) to ask for an exemption and a paper form. The registration fee is \$50. Note that the registration asks for the current list of Officers and Directors with their addresses and phone numbers (see example list in “**Confidential Information**”).

Annual Budget: The President should complete an Annual Budget using the Treasurer’s end-of-year report or ledger. The previous year’s “membership” contributions and the interest on our money market checking account will be the last budget lines to become available for use. A draft of the budget should be sent to officers and directors for comment. It will need to be approved at a Board of Directors meeting later in January.

January Board of Directors meeting: The President, with Chairman of the Board approval, should determine the time and place. Among other items, the January meeting should review the previous year’s contributions, the end-of-year Treasurer’s Report, approve the budget, and set the date and possible speakers for the Annual Meeting.

The January meeting is a good time to discuss transition and recruitment of office holders. Also, a nominating committee should be formed. Two members have usually been sufficient to form a nominating committee. The committee will need to contact current Officers and Directors to determine if they wish to continue in their current capacities, drop off, or change duties. Our Bylaws allow up to nine Directors on our Board, and the nominating committee should try to fill all positions. To fill vacant positions, the committee should review the list of current contributors, or seek volunteers who worked on properties. Office holders should recognize that transitions will occur and that recruitment is vital to maintaining the strength of the Trust. They should continually seek to find new, preferably younger, Harwinton residents to fill positions within the Trust. Stewardship positions may offer the best starting point for younger enthusiastic members.

JANUARY - MARCH

Preparation of Annual Mailer: The President, or other assigned member, should begin the process of completing an annual mailer. In late winter (usually mid February), the mailer will be sent to all postal patrons in Harwinton. The mailer includes 1) a letter from the President, 2) a newsletter, 3) a list of contributors, and 4) a mail-in contribution card. Examples of each are contained in the President’s electronic folder “Mailer”. These examples can be used as templates for the current year’s mailer.

The **President’s letter** typically thanks contributors and volunteers, summarizes accomplishments, and asks residents for continued financial help.

The **newsletter** contains summaries of the year’s accomplishments with accompanying photos. Thoughts on what topics to include in the newsletter should begin at, or even before, the beginning of the calendar year. Office holders should provide their thoughts and any photos on recent Trust activities to the President for incorporation into the newsletter.

The list of contributors can be placed on the back of the President's letter. Throughout the year, the Treasurer provides the President, or other designee, with updates of contributions on an EXCEL file. Work on the contributor list should begin after the first of the year (January 15) when all contributors for the previous year have been added to the EXCEL file (it's important to wait until checks that have been sent in late December clear, so not to cause carry-over discrepancies).

To complete the contributor list for the mailer, the final EXCEL list has to be sorted: --first by "Total Contribution", --then once again by "Last Name". This procedure splits out the various contribution categories (Benefactor, Conservator, Patron, etc.) with last names in alphabetical order. The EXCEL list should then be copied to WORD as "unformatted text" by means of "Paste Special". Tabs between first and last names then have to be deleted. The WORD list should then be double checked by several Directors for proper spellings etc. Step-by-step directions are found electronically in the President's folder "Membership" in the file "Instructions for completing contributor list".

The date, place, and time for the Annual Meeting should be determined in January so that the information can be included in the mailer. If the Library Meeting room is to be used, the President should stop at the Library well beforehand to make a reservation (the large meeting room at Town Hall may also be available). Once the room is reserved and a possible speaker confirmed, the mailer can be finalized and sent to the printer via email, but a hard copy can be brought to the printer if there are any questions.

Mailers have been printed at Photo Arts Printing Co., (info@photoarts-ct.com), 44 Putter Lane, Torrington, CT 06790 (860-489-1170). Mark Langenheim is the owner. It is best to talk with Mark about plans in January or early Feb. in advance of printing to obtain a quote and determine feasibility for format. The President should try to get the mailer to the printer about a month before the Annual Meeting. The date of mailing can be set with Mark. We should try to have the mailer sent to residents a couple weeks before the meeting (typically early April). The galley proof should be reviewed by the President or designee at the Photo Arts office to check for errors prior to printing the entire job. Although Photo Arts has been very efficient, minor errors or needed modifications are occasionally detected.

Mailers go out to all homes, businesses and PO Boxes in town (about 2,500 mailers needed). We use the Town's batch mailing permit to get a much cheaper postal rate. We have Photo Arts handle the entire mailing process, but a check for the postage has to be sent to Mark beforehand so it can be given to the Post Office (Mark will provide the cost beforehand).

We may also want to send mailers to some "members" living out of town. The previous year's membership list should be checked for non-resident member addresses. Mailers sent to non-residents will have to be placed in envelopes and stamped. About 50 extra mailers should be printed for mailing to out-of-towners, keeping one in the President's file cabinet, and for general use (map boxes, pamphlet containers, etc).

IRS Tax Return

The President, or designee, is responsible for completing the federal tax return. Work on the tax return should begin soon after the first of the year. The Treasurer will need to provide the CD and money market end-of-year report from Thomaston Savings Bank. The approved budget contains actual revenue and expenditure amounts for the previous year, which are helpful in preparing the tax return. Also as part of the "long" 990 tax return, a description of our properties and their estimated values is needed. A list of the Officers and Board of Directors (**Confidential Information**) also has to be included. We have to file the "long" IRS 990 form (18 pages!) because our six properties have been appraised by the Town at more than \$1.6 million (2018 assessment). That value exceeds the \$1.25 million cut-off amount for being able to submit a short form.

The Finance and Audit Committee has been charged with reviewing the completed IRS 990 and assuring its timely submittal to the IRS. After Committee review, the form needs to be approved by the Board before sending to the IRS. Form 990 has to be submitted by May 15 so it is best if it is approved by the Board at the meeting following the Annual Meeting. If some unforeseen delay occurs, an extension could be granted by filing IRS Form 9968, which allows submittal to August.

As part of maintaining our charitable status, it is necessary to make our tax return available to the general public. We do this by placing the **990 return** on our website.

The President keeps hard copies of each tax return in the file cabinet. IRS requires that other Officers and all Directors be sent final electronic versions of the final 990 return. If necessary to verify the filing status of the Trust, the following IRS number can be called: 1-877-829-5500. See “**Confidential Information**” for ID numbers.

MARCH-APRIL

Annual Membership Meeting: The Annual Meeting is an informational meeting usually held late March-early April. The general public is invited to attend. Guest speakers may be invited as a means of attracting more people to the meeting. The Annual Meeting should be conducted in an interesting, informative manner that will make the Trust an attractive organization to join. It may be best to have guest speakers perform after introductions are made by the President. A concise business meeting can then follow the speaker.

Preparations for the Annual Meeting:

- 1- The President should prepare an agenda for the Annual Meeting and also a draft agenda for the following Board meeting (to be first reviewed by the Board Chair),
- 2 The President should make sufficient copies of minutes of the previous meeting for dissemination as needed
- 3 The President should copy updated electronic files to Zip Drives for the Vice President, and Chair and Vice Chair of the Board
- 4 The Treasurer should email the end-of-year ledger to all Officers and Directors for their review
- 5 The Secretary should email the minutes of the previous meeting to all Officers, Directors, Stewards and committee members for their review.

At the business portion of meeting, minutes of the previous year’s meeting should have been handed-out to those who needed to review them. In order to save time, minutes are not read by the Secretary, but are voted on by members who have reviewed them. The Treasurer’s report is also voted on after having been presented by the Treasurer. Our Bylaws mandate that a quorum of 15 members is needed for a vote. It should be explained that only members can vote. If questioned about membership status: --membership requires having paid dues the preceding year or in the current year, and being a registered voter in the Town of Harwinton. The nomination committee should read the list of nominees for director positions. Nominations should be heard from the floor and then voted on.

Spring Board Meeting (following the Annual Meeting)

The newly elected Directors then hold a Board of Directors meeting immediately after the Annual Meeting. Officers can attend and discuss issues, but they do not vote. Based on the nominating committee’s recommendations, the new Board of Directors elects a new slate of Officers. It then selects two of its members as Chairman and Vice Chairman of the Executive Committee. The Directors also appoint Land Stewards, and committee members and their chairs. The Membership Chair and Webmaster can agree to stay on an additional year or be replaced by another volunteer.

If motions need to be voted on, the Chairman may wish to send emails for proxy votes to board members who cannot attend. The email proxy would state something like: "I John Smith approve the motion to accept, etc." Note that motions can be voted on without holding a meeting, only if each director signs a consent describing the action taken or to be taken and returns it to the President for record keeping.

The President should bring blank Code of Ethics Acknowledgement forms (**Appendix 2**) for all elected Officers and Directors to sign. Those not in attendance will need to mail-in a signed copy of the form to the President, who will keep all current forms in the metal cabinet.

After all new positions have been filled, the President should complete a list of all office holders (**List of Office Holders**) and another list of Officers and Directors with their home addresses, occupation or retirement, phone numbers, and email addresses ("Confidential Information"). The Officers and Directors list must also show our Business ID ("Confidential Information"), which is also needed for several submittals (IRS, Secretary of State, and grants). Both lists should be sent electronically to all office holders to facilitate communications.

After the spring meetings, the Webmaster should update the website with the approved IRS 990, minutes of the Annual Meeting, and an updated listing of Officers, Directors, Stewards, and Chairs.

Mail

The Past President should forward all relevant mail to the recently-elected President. He should also notify all relevant organizations of a change of address. It is best if all mail is sent to the Trust's permanent address (PO Box 113, Harwinton). The Treasurer usually clears out the PO Box, since he must regularly collect membership returns. The Treasurer can forward important mail to the President. The President can also check the PO Box, which opens by combo code (shown in "Confidential Information"):

MAY-OCTOBER

Work parties are held throughout the year, but mainly in the spring and fall. Non-office holder volunteers are often asked to help. The President should keep an updated list of volunteers with their emails. It is important for the President to keep a record of the number of people and hours spent working on a property, since that information may be useful to confirm our charitable status, or to use as match for receiving grants. Information on work parties should be provided, along with photos, for our website's "News and Events" section. Brief summaries should also be placed on Facebook.

Summer Board of Directors meeting: This meeting tends to be optional, and usually covers a review of previous activities or needed resolution of issues.

Renewal Payments: The Trust can expect membership renewal bills for the Greenprint Collaborative (~\$250/yr) in the spring and for the CT Land Conservation Council/CT Forest and Park Association (~\$100) in the summer. The notice to renew insurance policies should arrive in late summer-fall. The Finance and Auditing Committee should review the upcoming policies. Based on its recommendation, the Treasurer can submit payments.

NOVEMBER-DECEMBER

Winter Board of Directors meeting: As with the Fall meeting, the winter meeting tends to be optional, and usually covers a review of previous activities or needed resolution of issues. It is important to note that we should hold three to four board meetings each year for IRS purposes and for increasing the ability to obtain funding.

APPENDICES

1)

HARWINTON LAND CONSERVATIONTRUST, Inc.

CODE OF ETHICS and **STANDARDS OF SERVICE** **FOR BOARD MEMBERS AND OFFICERS**

Adopted July 21, 2010

Background

To protect our 501 (c) 3 non-profit status we need a clear conflict of interest policy that addresses transactions with "insider/related parties" and defines "covered persons" and "related organizations." In addition care must be given to avoid representing or appearing to represent the Trust and concurrently another organization that may have transactions with or have a regulatory relationship with the Trust.

This means that board members and officers must not be involved in any decisions that may benefit either themselves or their relatives or any organization they have an interest in.

Accountability

The Harwinton Land Conservation Trust (HLCT) Board of Directors is the legal entity for the operation and is responsible for the formulation and maintenance of the corporation's general policies and operational continuity.

Each director must devote time and attention to the affairs of the corporation to ensure that all HLCT actions, including those of the officers and any staff, are in accordance with its bylaws. In establishing policies or authorizing activities, the Board must ensure that no policies or activities will jeopardize the basic not-for-profit status of the corporation or will reflect unfavorably upon HLCT as an institution devoted to public service.

Fiduciary Responsibility

The board of directors holds the fiduciary responsibility for the corporation and for the protection of its assets. These assets include, but are not necessarily limited to, land holdings, physical facilities, financial assets, and staff.

Loyalty and Support

Directors should not attempt to act in an individual capacity. All actions should be taken as a board, committee, or subcommittee, and in confidence with the bylaws or applicable procedures and resolutions. Directors should work for the Trust as a whole and not as advocates for particular activities or committees of HLCT.

Directors should be especially careful to keep the officers and staff informed at all times about board needs and plans and should refrain from making administrative decisions without consultation.

Confidentiality

Directors and officers should keep information learned during the course of HLCT activities in confidence when the information concerns the administration and activities of the corporation that are not generally available to the public.

Conflict of Interest

Directors and officers must endeavor to conduct all of their activities, including those relating to persons closely associated with them and to businesses and/or other organizations, in such a way that no conflict or appearance of conflict will arise between such other interests and the policies, operations, and interests of HLCT.

When nominated for office, directors and officers should disclose to the corporation any personal affiliation that could be construed to be related to HLCT and its activities. When serving, if a conflict should develop between the needs and interests of the director or officer and those of HLCT, the latter should prevail.

Whenever HLCT engages in an activity where there is a possible conflict or appearance of a conflict between the interests of HLCT and an outside, personal interest of a director or officer or that of a person close to him or her, the outside interest should be made a matter of record. In such cases where a director is present when a vote is to be taken in connection with

such a question, he or she should leave the meeting while that particular matter is discussed and voted upon.

Directors and officers serve HLCT and the general public. No director or officer shall derive any advantage, material or otherwise, from a connection with HLCT. When directors seek staff assistance for personal needs or interests, directors should not expect such help to be given to any extent greater than that available to a member of the general public in similar circumstances or with similar needs or interests.

Adopted by Board of Directors

July 21, 2010

2)

HARWINTON LAND CONSERVATION TRUST, Inc.

CODE OF ETHICS

FOR BOARD MEMBERS AND OFFICERS

ACKNOWLEDGEMENT

I have re-read the **CODE OF ETHICS AND STANDARDS OF SERVICE FOR BOARD MEMBERS AND OFFICERS** for the Harwinton Land Conservation Trust, Inc., and reaffirm my agreement to comply with its provisions.

I am, or a relative of mine is, an officer or director of the following organizations with which the Harwinton Land Conservation Trust has business dealings.

Organization	Office Held
_____	_____
_____	_____
_____	_____

I am a member or employee of an organization that has regulatory power over possible Harwinton Land Conservation Trust activities.

Organization	Office Held
_____	_____
_____	_____

_____	_____
Signature of HLCT Director or Officer	Date

_____	_____
Print Name of HLCT Director or Officer	Title



HARWINTON LAND CONSERVATION TRUST, Inc.

EXPENSE REIMBURSEMENT FORM

Please attach receipts for items over \$10.00

NAME: _____

DATE: _____

<u>VENDOR</u>	<u>DATE</u>	<u>AMOUNT</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
		=====
	TOTAL	_____

APPROVED BY _____

4)

ANNUAL BUDGET
and FINANCIAL CONTROL

Adopted July 21, 2010

SUMMARY:

1. The Board of Directors adopts an annual budget.
2. Expenses are paid by the Treasurer upon approval by the President or Board Chair unless the budgeted amount is exceeded.
3. Expenses that exceed the budgeted category and items not in the budget must be approved by the Board of Directors.
4. The budget may be adjusted as necessary by the Board.

Responsibilities

1. **Budget:** The President and Treasurer, in conjunction with the Finance and Auditing Committee shall prepare an annual budget for adoption by the Board of Directors at the beginning of each fiscal year.

The proposed budget should include estimates of revenue from all sources, and projections of expenditures by expense category appropriate for the operation of the Trust.

2. **Financial Control:** Expenditures that fall within the approved budget shall be paid by the Treasurer or his or her designate if

- a. The payment is approved by the President.
- b. Payments or reimbursements to the President are approved by the Chairman of the Board of Directors.

Expenditures for items not in the adopted budget, or for amounts that will exceed the category amounts in the adopted budget, must be approved by the full Board of Directors.

Procedure

1. **Budget:** At least two months before the end of the fiscal year the President in conjunction with the Treasurer shall solicit budget requests from the Board members, officers, and relevant members for the following fiscal year. They will prepare a draft proposed budget for review with the Finance and Audit Committee. The Final proposed budget shall be reviewed and approved by the full Board of Directors.

2. **Payment of Invoices:** Invoices for expenditures that are included in the adopted budget shall be paid by the Treasurer upon receipt of written approval or approval by e-mail by the appropriate officer.

3. **Reimbursement:** Expenses incurred by individuals that do not exceed the budgeted amounts for the category shall be reimbursed by the Treasurer upon approval in writing or by e-mail by the President or Chairman of the Board of Directors.

Requests for reimbursement shall be submitted in the approved reimbursement form and accompanied by receipts if the amount exceeds \$10.00.