

Connecticut Land Trust Advancement Initiative

SHARED SERVICES QUESTIONNAIRE

(Please fill out this questionnaire and bring it to the meeting on June 16, 2015. Alternatively, you can email it to

Henri Jordan at hbjordan@trailmarker.org)

LAND TRUST NAME:

PERSON(S) FILLING OUT THIS FORM:

1) FINANCIAL RECORDS AND FINANCIAL REPORTS

1a. What accounting software or system does your land trust currently use (e.g. QuickBooks, Quicken)

1b. Who is responsible for entering transactions?

1c. Who is responsible for producing financial reports for the board?

1d. What financial reports are prepared for the board (e.g. profit & loss statement, balance sheet, statement of cash flows, budget-to-actual)?

1e. How often does the board receive these reports?

1f. If a bookkeeper or other professional maintains your financial records and produces financial reports, how much do you pay this person?

2) INDEPENDENT REVIEW OF FINANCIAL RECORDS

2a. Which form of annual review of your financial records do you have: audit, financial review, or financial compilation?

2b. How much do you pay for this service?

3) PREPARATION OF FORM 990

3a. Which version of Form 990 does your land trust file annually: Form 990, Form 990-EZ, or Form 990 e-postcard?

3b. Who prepares your Form 990/EZ/e-postcard?

3c. How much do you pay the preparer?

4) OTHER FINANCIAL SERVICES

4a. Do you contract for any other financial services? If so what? (Do not include investment management.)

5a. How much do you pay for these other services?

5) NEWSLETTERS

5a. Does your land trust print and distribute a newsletter (i.e. on paper)?

5b. If yes, how many times a year do you send out your newsletter?

5c. How many copies do you print of each issue?

5d. Who writes the content?

5e. How much do you spend on your print newsletters in a year?

5e. Does your land trust issue an electronic newsletter via email?

5f. If yes, how many times a year do you send out your electronic newsletter?

5g. How many people do you send it to?

5h. Who writes the content?

5i. If you use an application such as Constant Contact or Mail Chimp to distribute your electronic newsletter, what application do you use?

5j. How much do you spend on your electronic newsletters in a year?

6) WEBSITE

6a. Does your organization have a website?

6b. What is your website's URL (address)?

6c. Who maintains your website?

6d. How much do you spend each year to maintain your website? (Do not include initial set-up fee)

6e. How satisfied are you with your website (on a scale of 1-5 with 1=not at all satisfied and 5=extremely satisfied)

7) FACEBOOK

7a. Does your organization have a Facebook page?

7b. Who is responsible for posting content to your Facebook page?

7c) How many "likes" does your Facebook page have?

7d) How much do you spend each year (if anything) to maintain your Facebook page?

8) GRANTWRITING

8a. Does your land trust routinely apply for grants?

8b. How much in grant assistance do you receive in a typical year?

8c. Who researches grant opportunities that might be available to your land trust.

8d. Who writes your grant applications?

8e. If you pay someone to research and write grants for you, how much do you pay for this service in a typical year?

9) GRANTS ADMINISTRATION

9a. If your organization receives grants, who administers them (i.e. keeps track of expenditures, files interim and final reports)

9b. If you pay someone to perform this service (other than a paid bookkeeper or accountant you reported on in Question 1f, how much do you pay for this service in a typical year.

10) VOLUNTEER COORDINATION

10a. How many volunteers (other than board members) does your organization rely on each year?

10b. What kinds of tasks do volunteers perform?

10c. What is the most task performed by volunteers?

10d. How do you currently recruit your volunteers?

10e. How do you currently coordinate your volunteers?

10f. Do you currently have enough volunteers? If not, how many would you like to have?

11) LAND/EASEMENT ACQUISITION¹

11a. On average, how many land or easement projects does your land trust complete each year?

11b. Do you rely on professional expertise to draft conservation easements, other legal documents, baseline documentation reports, land management plans, etc. when you acquire new projects? If so, what experts do you hire?

11c. On average, how much does your organization spend each year on professional expertise in completing land and easement projects?

11d. Do any of the experts you use for land/easement acquisitions work for you *pro bono*? If yes, which ones?

12) ANY OTHER THOUGHTS ABOUT POTENTIAL SHARED SERVICES ARRANGEMENTS?

¹ This not on the list of potential shared services we developed at the last meeting but because this is a service Cape Cod Compact performs for its members, I thought I'd ask.

CONNECTICUT LAND TRUST ADVANCEMENT INITIATIVE
 SHARED SERVICES INITIATIVE GROUP - SURVEY OF CURRENT SERVICES AND COSTS

TYPE OF SERVICE	Service Question	Haddam Land Trust	Lyme Land Trust	Avalonia	East Haddam	Colchester	Lower CT River LT
Financial Management & Reports	Financial Software?	Quickbooks	Quickbooks	Quickbooks	Quickbooks	Quickbooks	Handled by parent org.
	Transactions entered by?	Treasurer	Treasurer	Treasurer (but planning to hire bookkeeper)	Treasurer	Treasurer	Handled by parent org.
	Reports produced for board?	P&L, Balance Sheet, Budget Planning	P&L, Balance Sheet, Statement of Cash Flows, Budget-to-Actual, Revenue/expense line-item analysis with variances	P&L, Budget-to-actual, Balance Sheet at end of year	P&L, Balance Sheet, Statement of Cash Flows	P&L, Balance Sheet, Statement of Cash Flows, Budget-to-Actual	Handled by parent org.
	How often reports produced?	Monthly (informally)	Quarterly	Finance Cmte. Looks at rough numbers	Monthly	Quarterly	Handled by parent org.
Independent Financial Review	How much pay for financial management & reports?	\$0	\$0	\$18/hour	\$0	\$0	Handled by parent org.
	Form of independent review?	None	Financial audit when revenues > \$500k, otherwise financial review	Audit	Financial review annually, full audit every 5-6 yrs.	Financial compilation	Handled by parent org.
	How much pay for review?	\$0	\$6,000 (with 990 prep)	\$7,000 (with 990 prep)	Audit=\$10,000	\$800	Handled by parent org.
	Form of 990?	990	990	990	990	990	Handled by parent org.
Other Financial Services	Who prepares 990	Accountant	Accountant	Accountant	Accountant	Accountant	Handled by parent org.
	How much paid for 990?	\$1,700	\$6,000 (with financial review)	\$7,000 (with audit)	\$1,200-\$1,500 (includes financial review)	\$750	Handled by parent org.
	Contract for other financial services?	None	None	None	None	None	Handled by parent org.
	How much pay for other financial services?	\$0	\$0	\$0	\$0	\$0	Handled by parent org.
Paper Newsletters	Paper newsletter?	yes	yes	yes	yes	yes - annual report	No
	Sent how many times/yr?	1	3	3	4	N/A	N/A
	How many copies?	3,000	1,600	250 (many have opted for electronic)	3 issues = 500; 1 issue = 4,000	N/A	N/A
	Who writes content?	Programs Committee, others	Various contributors, editor; articles taken from Facebook, press releases	Leadership	Various directors & members	N/A	N/A
Electronic Newsletters	How much spend annually?	\$2,000	\$6500 plus editor & designer @ \$25/hr.	Approx. \$7,000	\$4-5,000	N/A	N/A
	Electronic newsletter?	yes	no	yes	email blasts	yes	N/A
	How many times/year?	5-10	N/A	formerly 3; now 12	when there are events, news	6	N/A
	How many recipients?	248	N/A	500	N/A	200	N/A
Application Used?	Who writes content?	Technology Director	N/A	Leadership	N/A	Various board members	N/A
	How much spend annually?	Vertical Response	N/A	Vertical Response	N/A	none	N/A
		\$0	N/A	\$0	N/A	\$0	N/A

TYPE OF SERVICE	Service Question	Haddam Land Trust	Lyme Land Trust	Avalonia	East Haddam	Colchester	Lower CT River LT
Website	Website?	yes	yes	yes	yes	yes	Gateway Commission has
	URL	www.hltrust.org	www.lymelandtrust.org	www.avalonialandconservancy.org	www.ehlt.org	www.colchesterlandtrust.org	www.ctgateway.org
Facebook	Maintained by?	Technology Director	Volunteer (board member)	Volunteer	2-3 directors	Board members	Senior planner at Rivercog
	How much spend annually?	\$0	\$250	\$0	\$0	\$500	\$0 Gateway Commission covers
Grantwriting	How satisfied (1-5)	3	Unknown - mostly used to research hiking trails	Not sure yet--just went live with new design	3.5	3.5	5
	Facebook page?	yes	yes	yes	yes	yes	yes
Grants Administration	Who posts content?	Technology Director	2 volunteers (board member & former board member)	Newsletter editor (who is also Communications Chair)	4 directors, but mostly one person	One board member	N/A
	How many likes?	180	400	567	360	75	N/A
Volunteers	Cost to maintain?	\$0	\$0	\$0	\$0	\$0	\$0
	Routinely apply for grants?	No	Yes	Yes	occasionally	Yes	No
Grants Administration	How much receive in typical year?	\$0	no typical - usually for land acquisition projects	Usually around \$20k but more for big projects	???	varies - \$0-\$100k	N/A
	Who researches opportunities?	Technology Director	Chair of Philanthropy & Environmental Director	Executive Director and Development Committee	President & Treasurer	Several board members	N/A
Grants Administration	Who writes grant applications?		Environmental Director	Executive Director and Development Committee		3 board members	
	How much spend annually?	\$0	\$0	\$0	\$0	\$0	\$0
Grants Administration	Who administers grants?	Person who wrote them	Executive Director or Treasurer	Sometimes, the committee that requested the grant. Otherwise, the President and Executive Director	President & Treasurer	President & Treasurer	N/A
	How much spend annually?	N/A	Portion of staff person's salary	N/A			\$0
Volunteers	How many volunteers?	20	50-60	Well over 100	20	20	60
	What kinds of tasks?	Preserve stewardship, help at plant sale, man booth at local ag fair, help at plant sale	Stewardship, write newsletter articles, special event (Tour de Lyme), trailwalks, trail maintenance, event logistics	Primarily stewardship, also office work, records, communications, acquisition, governance -- basically everything we do. We also receive significant pro bono legal work and surveying.	Stewardship, calendar creation & printing, soliciting donations	Road race & auction, invasive species control	Road race & auction, invasive species control
Volunteers	Task most frequently performed by volunteers?	Preserve stewardship	Tour de Lyme (cycling event)	Stewardship	Calendar creation, stewardship	Road race	Election of officers
	How recruit your volunteers?	Email, speak with acquaintances	Email, online, newsletter, direct mail, recruit from local agencies	Newsletters, announcements at meetings, word of mouth, occasionally ads	Email blasts, personal contact, newsletter, website	One-on-one meetings at community events; = a help wanted list via our newsletter	Appointed by town select boards
Volunteers	How do you currently coordinate?	Email	Varies: Tour de Lyme via teams; trail maintenance by open invite; other tasks via email, phone	Ad hoc--one of our big issues	By project	Gather email addresses into a data-base and send out an email mail blast when we need people	N/A
	Currently have enough volunteers?	No	Generally, yes	We can always use more help, but need more coordination	No	No	No
Volunteers	How many would you like to have?	50			30-40	About 20	N/A

TYPE OF SERVICE	Service Quesstion	Haddam Land Trust	Lyme Land Trust	Avalonia	East Haddam	Colchester	Lower CT River LT
Land/Easement Acquisitions	How many land/CE projects per year	0	1	2-4	one or less	2	N/A
	Professional expertise?	Attorney to help with CEs, other legal docs; consultant for baselines & management plans	Attorneys, surveyors; in-house forester/environmental director	All done by volunteers, except legal work	yes	We do some things in-house. We rely on two former Board members who work for the DEEP for easement language and land management plans. We did hire a firm once to do two forest stewardship plans for us.	N/A
OTHER THOUGHTS	How much spend annually? Pro bono experts?	\$0 Yes, board members	\$10,000 Some attorney services discounted	\$2,000 Almost all, and legal services discounted	\$500 per project No	\$2,500 Attorney works pro bono	N/A N/A
		We have a small annual budget (about \$12000) and a small all-volunteer board. Our biggest need is financial assistance.					The land trust is essentially a shell organization that can be used by the Land Trust Exchange members

Massachusetts Land Trust Coalition

Legal Advisory: Public or Charitable Trusts and Protection Against Disposition of Conservation Lands

by Gregory Bialecki, Esq., DLA Piper Rudnick Gray Cary US LLP, Boston MA, 2003

Under Massachusetts law, conveyances of property to charitable or public entities with the qualification that the property is to be held by the grantee "forever" in its in natural and open condition or for conservation purposes creates a charitable trust (if the grantee is a charity) or public trust (if the grantee is a public entity).

This technique may be suitable as an alternative to imposing a CR on land conveyed to a charitable or public entity in order to further ensure the land's ultimate protection. One question arising from the trust technique is who is entitled to enforce the trust. The Attorney General has this right, and the grantor probably does, but it is not at all clear that any other parties have standing.

Some further observations about the use of the trust technique as an alternative to the imposition of a CR:

- One should not assume that land conveyed to a charitable or public entity with the unwritten intention that it will be preserved in its natural or open state must be so preserved by the grantee. As long as the land is used for a charitable or public purpose, which may include sale for development with the proceeds used for other charitable or public purposes, there may be no legal constraint on conversion or disposition.
- It is not clear that the full fair market value of land can be treated as an income tax deduction if a trust obligation is imposed (it likely cannot be).
- A charitable or public entity cannot unilaterally create a trust on its holdings. A transaction in which the entity transfers title to a selected facilitator (e.g., the same party that might be chosen to hold a CR) and then receives title back subject to the trust obligation ought to be respected, although there are no known examples of such a transaction (or the validity thereof) in Massachusetts.¹
- The imposition of a trust obligation through a facilitator may be simpler for land trusts than drafting, negotiation and approval of a CR. On the other hand, the very lack of detail in a typical trust provision may create disputes of interpretation later (does creation of a visitor parking area fall within the general trust obligation or not).
- It is not clear whether the imposition of a CR or the creation of a trust obligation provides more effective protection against the charitable or public owner of the land taking action to convert or dispose of the property. The Attorney General has an express role by statute in the case of charitable/public trusts, but has so far acted vigorously in Massachusetts in the enforcement of CRs as well. In either case, the integrity and commitment of the CR holder/trust creator is probably the most important factor.
- Both the imposition of a CR and the creation of a trust obligation are of limited help in resisting the conversion or disposition of the property by eminent domain. Neither prevents eminent domain outright, but each may create certain additional regulatory hurdles to a taking. There is no particular reason to believe that one approach would be more effective than the other.
- Although it is a complicated subject best dealt with in detail elsewhere, the imposition of a CR or the creation of a trust obligation should not reduce the award legally required to be paid in the event of a eminent domain taking. It may create the perception, however, that the land is of lesser value.
- Both the imposition of a CR and the creation of a trust obligation would reduce the value of a property as collateral or as trade land.

¹ (ed. note: Subsequently, in 2004, the Orleans Conservation Trust retained Atty. Bialecki to construct a charitable trust agreement for all of its landholdings with The Compact of Cape Cod Conservation Trusts, Inc. Since then, similar charitable trusts have been recorded for landholdings of the land trusts in Wellfleet, Brewster, Yarmouth, Dennis, Falmouth, Harwich, Truro, Marion, Sandwich and Bourne, and several more are pending on Cape Cod.)



THE COMPACT
OF CAPE COD CONSERVATION TRUSTS, INC.

Overlay Protections for Land Trust-Owned Properties

FREQUENTLY ASKED QUESTIONS

1. Are properties owned by land trusts protected?

Not necessarily.

Pre-1986: Lands often (but not always) were donated to land trusts with a deed restriction to the effect that the “Land shall be used for conservation and open space purposes only.” This created a charitable trust obligation on the land trust not to use the land for anything else.

Post-1986: The IRS issued a ruling that such deed restrictions would devalue the charitable deduction because the gift was not made free and clear. As attorneys of the Massachusetts Land Trust Coalition have recently stated: “One should not assume that land conveyed to a charitable or public entity [i.e., land trust] with the unwritten intention that it will be preserved in its natural or open state must be so preserved by the grantee. As long as the land is used for a charitable or public purpose, which may include sale for development with the proceeds used for other charitable or public purposes, there may be no legal constraint on conversion or disposition.”¹

2. Does this mean that land trusts can sell off their land?

All land trusts have the power to sell land. Their enabling document (either the declaration of trust or articles of incorporation) gives it this power. But without a deed restriction or other overlay protection limiting *how* the land can be used, land trusts could sell off their land to anyone—to a developer who intends to build houses, to the adjoining homeowner who wants to cut down the trees for a view to the pond, to the Town which wants to put in a ballfield, fire station, or whatever on the land. Obviously, it would be a

¹ www.massland.org, “Legal Advisory: Public or Charitable Trusts and Protection against Disposition of Conservation Lands” <http://www.massland.org/pages/tools/LLegaladvisoryexist1.html>

potential political and public relations nightmare for the land trust to do this. But they could, so long as the proceeds from that sale were plowed back into the land trust's work, such as used to buy another parcel of land.

3. Doesn't the land trust's ability to sell the land violate the donor's expectations, and wouldn't it scare off potential future donors?

Most people who donate land to a conservation organization do so with the unwritten, and even unspoken, expectation that their land will now be preserved forever. The fact that the deed does not explicitly state this does not mean that the land trust does not intend to preserve the land. We would hope that donors trust the land trust to uphold its intention to preserve the land. But right now, you cannot look a donor in the eye and truthfully say, "This land trust will always hold onto this parcel."

4. How can these lands be protected?

Blanket Conservation Restrictions (CR) and Charitable Trusts are two protective overlay options that will ensure permanent conservation of land trust properties.

5. How does a "blanket" Conservation Restriction work?

The concept of a land trust holding a CR on another land trust's property is nothing new. The only thing that is new is the idea of a "blanket" CR to cover multiple parcels simultaneously. The blanket CR would need to go through the same approval process as for a standard CR. In Barnstable County, Massachusetts (Cape Cod) the Register of Deeds has allowed a blanket CR (i.e., one document listing dozens of properties) to be recorded as one document.

6. Will the land under a blanket CR be preserved forever?

A perpetual CR provides the best back-up guarantee that the intention to preserve is upheld. Not only does the CR holder have an obligation to defend the land against disposal or conversion to other uses by the land trust, but it also would have an obligation to stand with the land trust and defend the property against an eminent domain taking by the town or state or other public authority.

7. Can the blanket CR be broken?

Yes. Eminent domain trumps all. While state laws differ, in Massachusetts, for example, most analysts believe that the state Attorney General and the state Legislature would have to approve an eminent domain taking of a land under CR because the state Secretary of Environmental Affairs is a signatory to the CR. That protection by the AG and Legislature probably is not available to land trust lands not protected by a CR.

8. Would a town be more apt to take CR-protected land by eminent domain?

Not on the basis of value. Attorneys of the Massachusetts Land Trust Coalition have concluded that a public authority taking land by eminent domain must appraise the property *as if unencumbered by the CR* and apportion the fair market value among the respective parties.² The model “blanket CR” drafted by The Compact of Cape Cod Conservation Trusts, Inc. ensures that the land trust, not the CR holder, would get all of the proceeds.

9. Are there other threats to losing title to or converting the use of these lands?

If a person sued the land trust and won damages beyond the land trust’s insurance coverage, that person could win the right to take title to all or some of the land trust’s assets, including its lands. This court action could convey title to the injured party, but could not break the CR. In other words, the new owner would have to keep the land in conservation use, monitored by the CR holder.

10. Can the blanket CR be released?

As with any CR, it is a contract between parties and cannot be released unilaterally by the holder. Depending upon the state, the CR also may not be released even by mutual agreement between with the landowner and the holder of the CR. In Massachusetts, e.g., the town and state that approved the CR also would need to approve the release.

11. Would placing a CR on land trust properties create any IRS problems for the original land donors?

Some have raised concerns that if the IRS knew that the land trust was guaranteeing the donor that a CR subsequently would be placed on the land, the IRS might consider it a restricted gift and devalue the deduction. The original donation of the land and the subsequent granting of the CR are and should be separate and unrelated transactions. So long as the CR granting by the land trust is an occasional practice, rather than a standard operating policy or promise of the land trust, this should not be an issue.

12. Will the blanket CR mean the land trust has to get permission every time it wants to trim a tree, install a fence or cut a trail?

The model “blanket CR” drafted by The Compact of Cape Cod Conservation Trusts, Inc. simply gives the CR holder legal standing to prevent the land trust (or any subsequent owner, such as another land trust) from using the land for any purpose other than conservation. The intent is not for the CR holder to “micro-manage” any properties.

13. How does a charitable trust accomplish this overlay of protection?

² www.massland.org, “Legal Advisory: Eminent Domain and Restricted Lands”
<http://www.massland.org/pages/tools/legaladvisoryexist2.html>

The land trust actually would convey title to its lands (the “deed out”) to another land trust or other qualified organization, which in turn would re-convey the land back to the land trust by a deed containing certain restriction language (the “deed in”). There is less paperwork to this method (the deed typically is only one page, there is no town or state involvement). Attorneys of the Massachusetts Land Trust Coalition have stated that despite the different process, a charitable trust would work similarly to a blanket CR.

14. What assurances under the charitable trust option does the land trust have that title will be reconveyed to it?

The parties should enter into a memorandum of understanding (“MOU”). The model MOU drafted by The Compact of Cape Cod Conservation Trusts, Inc.’s outlines the process; the parties’ intent, expectations, rights and responsibilities; deed language; successor holders of the charitable trust; and stewardship endowment requirements. One key element to the charitable trust route is that the two deeds would be recorded simultaneously. While some land trusts might not like to convey their title, even for just a moment and even for a nobler purpose, the charitable trust route is a clean, clear and simple way to protect their lands.

15. Can the charitable trust be broken?

As stated previously, eminent domain does trump all. Having a protective overlay on the land trust’s lands, however, may provide enough of an obstacle in the path of the public taking authority that it will look elsewhere for land. And, in fact, state statute obligates the Attorney General to defend charitable trusts, so it is believed that having the AG on the side of the land would preempt any taking by a level of government except the federal government, which is superior to the state.

16. Is there a stewardship endowment fee?

Under either the blanket CR or the charitable trust option, the land trust would pay a fee to be used solely for the purposes of defending and enforcing the CR or the charitable trust provision. A dedicated fund would be created for this. The fee should be a minimum amount deemed adequate to be able to mount any necessary legal defense (e.g., against a future rogue land trust board of trustees or a hostile town taking). The memorandum of understanding would address the time frame for payment of this fee, and whether the land trust can add to the lands under blanket CR or charitable trust without paying more than the initial stewardship fee.

17. How do we begin the process?

The first step is to decide on the protective overlay option, and which lands you want to include. Determine what other land trust(s) or other qualified organization you would like to work with, and contact them about your interest. Providing them with model documents will be helpful. Once you and the other land trust have agreed on how

to proceed, you should have your attorney draft or review the documents for the land trusts to vote on. The approved, signed documents can then be recorded.

18. What does the Land Trust Alliance say about all this?

“We think that both conservation easements (or conservation restrictions, as you refer to them in Massachusetts) and charitable trust deed provisions should work well in giving a third party the legal standing needed to help to keep lands intended to be protected, protected.”³

For more information, contact:

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³ April 18, 2006 letter to The Compact of Cape Cod Conservation Trusts, Inc. from Rand Wentworth, President, LTA

MERGER EXPLORATION CONFIDENTIALITY AGREEMENT

[LAND TRUST 1] and [LAND TRUST 2] are exploring the possibility of a merger. In the course of this process, sensitive, confidential, and/or proprietary information may be exchanged by the parties. In order to protect the privacy and business interests of each of the parties, the undersigned agrees to the following terms.

1. At no time will I disclose to or discuss with anyone who is not a board member, staff member, or authorized consultant of either [LAND TRUST 1] or [LAND TRUST 2] information relating to the exploration of merger of these organizations or negotiations concerning a proposed merger. Nor will I disclose to anyone outside of these organizations the contents of the Report of the Merger Exploration Committee, including its appendices.
2. In the event a merger is not agreed upon, I, in my capacity as board member, will not allow my organization to make use of or take advantage of anything it has learned about the other organization's board, staff, donors, landowners, finances, legal dealings, or operations during the exploration of merger and/or negotiations concerning a proposed merger; nor will I allow it to use anything it has so learned to compete with the other organization.

Signature

Date

Name and Title

MERGER EXPLORATION: ORGANIZATIONAL PROFILES

	Land Trust 1	Land Trust 2
Mission		
Catchment area		
Incorporated		
Governance		
# of Board Members		
Term Limits		
Mandatory Members		
# Board Meetings/Year		
% Meetings w/ Quorum		
% Meetings In-Person		
Committees		
Board Manual?		
<u>Policies</u>		
• Conflict of Interest?		
• Recordkeeping?		
• Easement Enforcement?		
• Easement Amendment?		
• Investment?		
• Financial Management?		
Strategic Plan?		
Advisory Board?		

Land Protection	Land Trust 1	Land Trust 2
# Conservation Easements		
# Acres Protected by CE		
# Fee Properties		
# Acres Held in Fee		
# Conservation Easements "in pipeline"		
# Fee Properties "in pipeline"		
Other Land Conservation Activities		
Written Selection Criteria?		
Title Reports/Opinions for all CEs and fee properties?		
CE Stewardship & Defense Funds		
# CEs Lacking Baselines		
Annual CE monitoring?		
Unresolved CE Violations?		
Pending CE Amendments?		
Fee Property Stewardship & Defense Funds		
# Fee Properties Lacking Management Plans		
Annual Monitoring of Fee Properties?		
Unresolved Fee Property Management Issues?		

Financial Position	Land Trust 1	Land Trust 2
Net Assets - Unrestricted		
Net Assets – Temporarily Restricted		
Net Assets – Permanently Restricted		
Liabilities		
Prior FY Surplus (Deficit)		
Current FY Income (total)		
Contributions -Board		
Other Fundraising		
Grants		
Interest & Dividends		
Program Fees		
Other Income		
Current FY Expenses (total)		
Management		
Land Acquisition		
Land Stewardship		
Educational Programs		
Other Program Expense		
Outreach & Communications		
Fundraising		
Contract Services		
Other Expense		
Fundraising		
# of Donors		
Annual Appeal?		
Other Direct Mail?		
Special Events?		
Board Giving?		
Major Donor Solicitation?		
Grant writing?		
Corporate & Foundation?		
Planned Giving?		

Communications	Land Trust 1	Land Trust 2
Mailing List		
Newsletter		
Website		
Facebook		
Educational Events		
Financial Management		
Fiscal Year		
Accounting System		
Books Kept By?		
Internal Controls?		
Accounting Policies & Procedures?		
Personnel		
# of Staff		
Compensation		
Benefits		
Other Personnel Expense		
Personnel Policies?		