

# MBCA

**morongo basin conservation association**

The following Policies dated  
August 14, 2016  
are hereby adopted by the  
Board of Directors of the Morongo Basin Conservation Association:

Conflict of Interest  
Document Management  
Emeritus Status  
Gift Acceptance  
Reserves  
Scholarship

Sarah Kennington, President	SK	8/14/16
David Fick, Vice President	DF	8/14/16
Steve Bardwell, Treasurer	SB	8/14/16
Marina West, Secretary	MW	8/14/16
Pat Flanagan, Director	PF	8/14/16
Meg Foley, Director	MF	8/14/16
Ruth Rieman, Director	RR	8/14/16
Claudia Sall, Director	CS	9/8/2016
Seth Shteir, Director	Seth Shteir	9/8/2016
Laraine Turk, Director	LDT	8/14/16

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## Conflict of Interest Policy

August 14, 2016

A conflict of interest is defined as an actual or perceived interest by a staff or Board member in an action that results in, or has the appearance of resulting in, personal, organizational, or professional gain.

Officers and members are obligated to always act in the best interest of the organization. This obligation requires that any officer or member, in the performance of organization duties, seek only the furtherance of the organization mission. At all times, officers and board members are prohibited from using their job title or the organization's name or property, for private profit or benefit.

- A. The officers and members of the organization should neither solicit nor accept gratuities, favors, or anything of monetary value from contractors/vendors. This is not intended to preclude bona-fide organization fund raising-activities.
- B. No officer, or member of the organization shall participate in the selection, award, or administration of a purchase or contract with a vendor where, to his knowledge, any of the following has a financial interest in that purchase or contract: 1. The officer or member; 2. Any member of their immediate family; 3. Their partner; 4. An organization in which any of the above is an officer, director or employee; 5. A person or organization with whom any of the above individuals is negotiating or has an arrangement concerning prospective employment.
- C. Disclosure--Any possible conflict of interest shall be disclosed by the person or persons concerned.
- D. Board Action--When a conflict of interest is relevant to a matter requiring action by the Board, the interested person(s) shall call it to the attention of the Board and said person(s) shall not vote on the matter. In addition, the person(s) shall not participate in the final decision or related deliberation regarding the matter under consideration. When there is a doubt as to whether a conflict exists, the matter shall be resolved by vote of the Board of Directors, excluding the person(s) concerning whose situation the doubt has arisen.
- E. Record of Conflict--The official minutes of the Board shall reflect that the conflict of interest was disclosed and the interested person(s) did not participate in the final discussion or vote and did not vote on the matter.

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## Document Management Policy

August 14, 2016

*Documents are stored in the homes of the directors There are no MBCA offices.*

Accounts payable ledgers and schedules: 10 years

Accounts receivable ledgers and schedules: 10 years

Audit reports of accountants: Permanently

Bank statements: 10 years

Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.: Permanently

Cash books: 10 years

Checks (canceled, with exception below): 10 years

Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction]): Permanently

Contracts and leases (expired): 10 years

Contracts and leases still in effect: Permanently

Correspondence, general: 4 years

Correspondence (legal and important matters): Permanently

Depreciation schedules: 10 years

Donation records of endowment funds and of significant restricted funds: Permanently

Donation records, other: 10 years

[Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.]

Duplicate deposit slips: 10 years

Employee personnel records (after termination): 7 years

Employment applications: 3 years

Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses): 10 years

Financial statements (end-of-year): Permanently

General ledgers and end-of-year statements: Permanently

Insurance policies (expired): Permanently

Insurance records, current accident reports, claims, policies, etc.: Permanently

Internal reports, miscellaneous: 3 years

Inventories of products, materials, supplies: 10 years

Invoices to customers: 10 years

Invoices from vendors: 10 years

Journals: 10 years

Minute books of Board of Directors, including Bylaws and Articles of Incorporation: Permanently

Payroll records and summaries, including payments to pensioners: 10 years

Purchase orders: 3 years

Sales records: 10 years

Scrap and salvage records: 10 years

Subsidiary ledgers: 10 years

Tax returns and worksheets, revenue agents reports, and other documents relating to determination of tax liability: Permanently

Time sheets and cards: 10 years

Voucher register and schedules: 10 years

Volunteer records: 3 years

**Warning:** All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or by vote of the Board of Directors.

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## Emeritus Status Policy

August 14, 2016

Emeritus status is an honor conferred by MBCA to a retired board member to show respect for distinguished service. The honor says “even though you are no longer an official member of this Board of Directors, you have shown such merit through your past service that we claim you as a continuing part of our professional group and honor you for your significant contribution.”

### I. The criteria for nomination are:

A. Candidate must be retired from the board for one year

B. Emeritus Status is reserved for those who have made a positive significant contribution to the MBCA in one or more of the following areas:

1. Financial support
2. Leadership
3. Creative Activities
4. Outreach

### II. Procedure for Recommending Emeritus/Emerita Status

1. Active board member nominates a candidate.
2. The Board of Directors convenes a committee that vets the candidates' eligibility & makes recommendation.
3. Board acts unanimously on recommendation.

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## Gift Acceptance Policy

August 14, 2016

The Morongo Basin Conservation Association (MBCA) solicits and accepts gifts for purposes that will help the organization further and fulfil its mission: *MBCA advocates for a healthy desert environment that nurtures our rural character, cultural wealth and economic well-being.* MBCA urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. The following policies and guidelines govern acceptance of gifts made to the MBCA for the benefit of any of its operations, programs or services.

*Use of Legal Counsel*—MBCA will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- A. Gifts of securities that are subject to restrictions or buy-sell agreements.
- B. Documents naming MBCA as trustee or requiring MBCA to act in any fiduciary capacity.
- C. Gifts requiring MBCA to assume financial or other obligations.
- D. Transactions with potential conflicts of interest.
- E. Gifts of property which may be subject to environmental or other regulatory restrictions.

*Restrictions on Gifts*—MBCA will not accept gifts that (a) would result in MBCA violating its corporate charter, (b) would result in MBCA losing its status as an IRC § 501(c)(3) not-for-profit organization, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for the MBCA, or (e) are for purposes outside MBCA's mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Board of Directors with appropriate legal counsel as needed.

*Gifts Generally Accepted Without Review*—

- *Cash.* Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard, American Express), card number, expiration date, and name of the card holder as it appears on the credit card. Amounts over \$5000 from new donors to MBCA will be subject to approval by the Board of Directors.
- *Marketable Securities.* Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by MBCA's Board of Directors. In some cases marketable securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances the decision whether to accept the restricted securities shall be made by the Board of Directors.

- *Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans.* Donors are encouraged to make bequests to MBCA under their wills, and to name MBCA as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.
- *Charitable Remainder Trusts.* MBCA will accept designation as a remainder beneficiary of charitable remainder trusts.
- *Charitable Lead Trusts.* MBCA will accept designation as an income beneficiary of charitable lead trusts.

*Gifts Accepted Subject to Prior Review.* Certain forms of gifts or donated properties may be subject to review prior to acceptance. Examples of gifts subject to prior review include, but are not limited to:

- *Tangible Personal Property.* The Board of Directors shall review and determine whether to accept any gifts of tangible personal property in light of the following considerations: does the property further the organization's mission? Is the property marketable? Are there any unacceptable restrictions imposed on the property? Are there any carrying costs for the property for which the organization may be responsible? Is the title/provenance of the property clear?
- *Life Insurance.* MBCA will accept gifts of life insurance where MBCA is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.
- *Real Estate.* All gifts of real estate are subject to review by the Board of Directors. Prior to acceptance of any gift of real estate other than a personal residence, MBCA shall require an initial environmental review by a qualified environmental firm. In the event that the initial review reveals a potential problem, the organization may retain a qualified environmental firm to conduct an environmental audit. Criteria for acceptance of gifts of real estate include: Is the property useful for the organization's purposes? Is the property readily marketable? Are there covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property? Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property? Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?

When considering whether to solicit or accept gifts, MBCA will consider the following factors:

- *Values*—whether the acceptance of the gift compromises any of the core values of MBCA
- *Compatibility*—Whether there is compatibility between the intent of the donor and the organization's use of the gift
- *Public Relationships*—whether acceptance of the gift damages the reputation of MBCA
- *Primary Benefit*—whether the primary benefit is to MBCA, versus the donor
- *Consistency*—is acceptance of the gift consistent with prior practice?
- *Form of Gift*—Is the gift offered in a form that MBCA can use without incurring substantial expense or difficulty?
- *Effect on Future Giving*—Will the gift encourage or discourage future gifts?

All decisions to solicit and/or accept potentially controversial gifts will be made by the Board of Directors. The primary consideration will be the impact of the gift on the organization.



**Reserves Policy**  
August 14, 2016

The Morongo Basin Conservation Association (MBCA) will maintain adequate emergency reserve funds to ensure the financial means to continue to provide essential services, programs, and operations during a business downturn or to handle unexpected MBCA expenses, or to allow for expansion of services, which are required to continue satisfactory MBCA operations.

The specific objectives of the emergency reserve are as follows:

1. To sustain basic operations due to an unanticipated reduction in income or excessive required expenditure.

- To continue operation of services and programs which are currently reliant on grant funding to host.
- To provide funds to pay for MBCA programs, purchases, projects, and publications that are already in-progress.
- To provide previously budgeted scholarships to partners, which are essential for programs, or projects.

2. To cover unbudgeted and extraordinary expenditures that are the result of unanticipated challenges, emergencies, or problems.

Amount:

The amount of money maintained in the Association's emergency reserve account will be not greater than three times (3Xs) the annually adopted fiscal year budget. The Board of Directors determines the amount of money maintained as reserve and operating cash accounts on an annual basis at the time the annual budget is adopted.



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## **Scholarship Policy**

August 14, 2014

The organization's mission is built around education and outreach. In fulfilling that mission, the board developed objectives of working with youth and supporting environmental education outside of the organization. A scholarship offered to secondary school students who would be moving on to higher education in a university or college is an action item to meet that objective.

The MBCA scholarship amount shall be determined by the Scholarship Committee, and shall not exceed \$1,000.00 per year. Applicants shall be vetted through collaboration with teachers. Student Scholarship requirements will be publicized with an application form provided.

Criteria for underwriting merit scholarships:

- Graduation from a Morongo Basin high school
- A minimum high school 3.0 GPA
- Verified admission to a post-secondary institution with an intent to pursue an environmental and/or life sciences curriculum
- Letters of recommendations from 2 teachers affirming eligibility/credentials
- Personal letter of recommendation outside of family members
- Documentation of volunteer work/internship with an environmental non-profit