



Great Swamp Watershed Association

Meeting of the Board of Trustees

June 19, 2023

8:00 a.m. – in person

Meeting will open at 7:30 for anyone who wants to view the Land Trust Accreditation Private Inurement/Private Benefit Course

Agenda

- Approval of Board Minutes from 5/19/2023 Meeting
- Finance Report and budget review and approval
- Gala 2023 October 5, 2023 with Congresswoman Mikie Sherrill as keynote speaker and a tribute to former trustee and former Morristown Mayor Jay DeLaney
- Executive Director Report -Rolling Knolls update
- Development Report
- Land Trust Accreditation retrospective analysis of Lamorgese transaction, including legal opinion
- Approval of new Land Transaction Policies and Procedures

- Other Business
- Adjourn

Upcoming events:

June 25 music festival

October 5 gala

Great Swamp Watershed Association

Budget vs. Actuals: FY_2022_2023 - FY23 P&L

July 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4% Fund Transfer Draw	60,986.17	56,000.00	4,986.17	108.90 %
401K Operational Reserve BD		0.00	0.00	
Advocacy Operational Reserve BD		0.00	0.00	
Annual Event	148,073.31	175,000.00	-26,926.69	84.61 %
Corporate	85,850.00	69,750.00	16,100.00	123.08 %
CorporateStewardship Restricted	10,177.00	0.00	10,177.00	
Deferred Income from Prior Year	23,000.00	23,000.00	0.00	100.00 %
Foundation Support	273,400.00	266,000.00	7,400.00	102.78 %
Government Grants	4,652.75	20,000.00	-15,347.25	23.26 %
Individual - Membership	83,309.52	78,224.71	5,084.81	106.50 %
Individual Major Donors	219,375.13	200,915.75	18,459.38	109.19 %
Individual Trustee Giving	28,643.50	26,924.51	1,718.99	106.38 %
Merchandise Misc	41.20		41.20	
Music Fest Event	28,607.70	49,006.00	-20,398.30	58.38 %
Native Plant Program	68,958.10	60,750.00	8,208.10	113.51 %
Other incomes misc	391.41	458.34	-66.93	85.40 %
Programs - Education & Outreach	18,359.45	21,250.00	-2,890.55	86.40 %
Restricted Individual Donations	45,000.00	5,000.00	40,000.00	900.00 %
Total Income	\$1,098,825.24	\$1,052,279.31	\$46,545.93	104.42 %
GROSS PROFIT	\$1,098,825.24	\$1,052,279.31	\$46,545.93	104.42 %
Expenses				
Administrative Expense	99,428.84	116,299.47	-16,870.63	85.49 %
Administrative Payroll Total	636,597.54	657,901.33	-21,303.79	96.76 %
Advocacy	1,271.41	0.00	1,271.41	
Advocacy / CAGs / Other	116.62	18,333.33	-18,216.71	0.64 %
Annual Event Expenses	32,094.80	52,069.00	-19,974.20	61.64 %
Capital Campaign Exp		2,500.00	-2,500.00	
Development Expense	4,390.12	6,322.50	-1,932.38	69.44 %
Education and Outreach	10,708.92	12,010.00	-1,301.08	89.17 %
Grant Specific Expense	8,957.53		8,957.53	
Mailing	10,529.67	8,253.50	2,276.17	127.58 %
Membership	20,394.72	19,870.17	524.55	102.64 %
Music Fest	369.91	19,000.00	-18,630.09	1.95 %
Native Plant Expenses	37,480.04	41,000.00	-3,519.96	91.41 %
Stewardship	13,196.11	16,450.00	-3,253.89	80.22 %
Stewardship Land Acquisition	10,110.05	450.00	9,660.05	2,246.68 %
Water Quality	43,227.84	28,370.83	14,857.01	152.37 %
Total Expenses	\$928,874.12	\$998,830.13	\$-69,956.01	93.00 %
NET OPERATING INCOME	\$169,951.12	\$53,449.18	\$116,501.94	317.97 %
Other Income				
Dividends Received	30,577.59		30,577.59	

Great Swamp Watershed Association

Budget vs. Actuals: FY_2022_2023 - FY23 P&L

July 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
UNREALIZED GAIN ON SEC	20,740.78		20,740.78	
Total Other Income	\$51,318.37	\$0.00	\$51,318.37	0.00%
Other Expenses				
Save Noe Pond Expense	13,624.10		13,624.10	
Total Other Expenses	\$13,624.10	\$0.00	\$13,624.10	0.00%
NET OTHER INCOME	\$37,694.27	\$0.00	\$37,694.27	0.00%
NET INCOME	\$207,645.39	\$53,449.18	\$154,196.21	388.49 %

Great Swamp Watershed Association

Balance Sheet

As of May 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	\$471,754.22
Accounts Receivable	\$0.00
Other Current Assets	
Operational Reserve Vanguard	1,736,958.56
Total Other Current Assets	\$1,736,958.56
Total Current Assets	\$2,208,712.78
Fixed Assets	
Equipment	32,161.52
Land - in deed	416,700.00
Total Fixed Assets	\$448,861.52
Other Assets	
Authorize.net Escrow Account	6,401.73
Furniture & Fixtures	0.00
Other Asset	0.00
Prepaid	21,350.00
Prepaid insurance	9,894.78
Right of Use (Operating)	245,671.06
Total Other Assets	\$283,317.57
TOTAL ASSETS	\$2,940,891.87
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	\$14,000.00
Long-Term Liabilities	
Lease Liability (Operating)	245,671.06
Total Long-Term Liabilities	\$245,671.06
Total Liabilities	\$259,671.06
Equity	
Opening Bal Equity	0.00
Permanently restricted Endowmnt	65,080.00
Retained Earnings	-283,357.68
Retained Equity (Land)	0.00
Temporarily restricted	48,404.00
Unrestricted Net Asset	2,643,449.10
Net Income	207,645.39
Total Equity	\$2,681,220.81
TOTAL LIABILITIES AND EQUITY	\$2,940,891.87

	TOTAL		FY 2024 Budget	NOTES
	Jul 23	Budget		
Ordinary Income/Expense				
Income				
4% Fund Transfer Draw	60,986	56,000	68,000	based on \$1.7M
401K Operational Reserve BD	0	25,000	0	in/out
Advocacy Operational Reserve BD	0	20,000	20,000	350ppt / 50ppt in U/W at premium ticket price
Total Annual Event	145,075	175,000	185,000	
Corporate				
Total Restricted	91,000	59,500	63,000	We received 2x from Wells Fargo in FY23; Bayer \$15k; BMS \$15k; PSEG 7.5; Wells 20K; First Energy 4.5k; Citizens \$1k
Total Unrestricted	14,850	10,250	14,500	increase of \$5k from Columbia Bank
Total Corporate	105,850	69,750	77,500	0
Corporate Stewardship Restricted				numbers, uncertain for 2024, super conservative
Goldman Sachs CMA Steward Funds	7,857	8,000	0	0
Corporate Stewardship Restricted - Other	10,720	0	10,000	0
Total Corporate Stewardship Restricted	18,577	8,000	10,000	Goldman; Columbia; Enbridge; Apple; Schiseido; etc
Deferred Income from Prior Year	-13,000	23,000	36,000	Wells Fargo 11/12 of \$15k EDU; Bayer 11/12 of \$20k EDU; Kirby \$5k trees should be done in FY23; Garden Club signs \$1k; Citizens Bank 11/12 of \$1k EDU; Summit Foundation \$2k Rain garden
Foundation Support				0
Total Restricted Foundation Support	40,400	32,000	49,200	
Total Unrestricted Foundation Support	233,000	252,000	277,000	
Total Foundation	273,400	284,000	326,200	last year of Victoria; New Leavens aka Gibson \$25k; \$30k TBD (Mimi Starrett; Whole Foods)
Government Grants	4,653	20,000	8,150	in/out grant - workforce development; plus Babel which will be completed by July \$4.9k
Total Individual - Membership	91,532	89,000	84,600	Stacey's wedding & Cocktail party in FY23
Individual Major Donors	225,412	222,000	236,683	+5%
Individual Trustee Giving	30,336	30,000	31,500	
Merchandise Misc	41	0	0	
Total Music Fest Event	45,345	49,006	45,950	
Total Native Plant Program	63,330	60,750	63,750	flat - reached capacity plus increases in costs
Total Other Incomes misc	403	500	425	
Total Programs - Education & Outreach	26,739	30,000	26,100	S2S \$17k - 16 programs;
Total Restricted Individual Donations	25,000	5,000	0	Glasser / Splendoria / Kellogg FY 23

Total Income	1,103,679	1,167,006	1,219,858	0
Gross Profit	1,103,679	1,167,006	1,219,858	0
Expense	0	0	0	0
Total Administrative Expense	119,004	125,965	130,139	2 new computers; website maintenance; utilities +8%
Total Administrative Payroll Total	739,915	737,756	829,886	increased hours 3 EE; 8% COLA; increased 401K participation; FY2023 higher bonus in/out
Total Advocacy / CAGs / Other	1,388	40,000	20,000	
Total Annual Event Expenses	34,096	52,069	56,803	
Capital Campaign Exp	0	2,500	0	Angeletti group \$14k prepaid
Total Development Expense	8,223	13,165	11,137	added Morristown Chamber & Foundation Directory subscription
Total Education and Outreach	15,356	13,100	13,910	training on chainsaw; GIS; Kayak's - grant dependent
Total Grant Specific Expense	13,466	0	2,200	Watershed Model in FY23; WC Meter FY24
Total Mailing	14,504	13,360	14,788	same as FY 2023
Total Membership	19,957	20,280	20,350	same as FY 2023
Music Fest	17,599	19,000	19,000	
Native Plant Expenses	41,941	41,000	43,000	increased costs on plants; misc
Total CAM	3,170	0	0	
Total Stewardship	26,163	25,800	16,000	no Goldiman in FY24; addl Hericide/equip
Total Stewardship Land Acquisition	10,111	450	0	Ferber Acquisition
Total Water Quality	36,578	34,350	38,200	adding addl sites; training Sara/Ginger; more travel; outsource design Loantaka loading
Total Expense	1,101,471	1,138,795	1,215,413	
Net Ordinary Income	2,208	28,211	4,445	
Other Income/Expense	0	0	0	
Other Income	0	0	0	
Dividends Received	30,577	0	30,000	
Sblendorio	20,000	0	0	
UNREALIZED GAIN ON SEC	20,741	0	0	
Total Other Income	71,318	0	30,000	
Other Expense	0	0	0	
Save Noe Pond Expense	13,624	0	0	
Total Other Expense	13,624	0	0	
Net Other Income	57,694	0	30,000	
Net Income	59,902	28,211	34,445	

Executive Director report for June 19, 2023

Here's the highlight of my month. EPA is finally trying to resolve the Rolling Knolls issues. I think I played a role in this by encouraging EPA to engage Doug Sarno as the new CAG facilitator. Here's the email I received June 7:

EPA is exploring the creation of a cooperative facilitated process to gather input from all key stakeholders for the site on the cleanup process, and to provide the opportunity for discussion regarding the potential/viable future use of the site and how this may be considered both during and subsequent to the Superfund process. The key stakeholders for the site include property owners/managers, potentially responsible parties, local and state government, and the community. This process would be in keeping with EPA policy providing for public involvement in the Superfund process but recognizing some of the conflicts that have arisen with this site, would go beyond what might typically be called for at a Superfund site.

To this end, EPA has asked Doug Sarno, who first became involved with the site last year, to help facilitate such a process.

Doug has shared the following summary of his analysis:

“This is a relatively small and simple cleanup by Superfund standards, and it seems well within reach of key stakeholders to find common ground for a path forward that will work within Superfund regulations and the collective resources and constraints of all involved. In general, everyone agrees that this is a relatively minor site with limited direct human health risk. However, there is strong disagreement about the reasonably anticipated future use of the property and the alternatives presented in the 2018 Draft feasibility Study. Finding common ground on reasonably anticipated future use and the process to get there would help to clarify key issues, generate data, resolve much of the conflict, and create an understanding of the collective roles, responsibilities and actions of various parties required to achieve a successful cleanup.”

As currently envisioned, such a process could involve a number of meetings over the next six to twelve months. EPA is committed to participating in this process and providing the support to help ensure its success.

At this time, we would like to know if you are interested and willing to participate in the proposed facilitation and please let us know if there are any obstacles that may keep you from participating in the facilitation process. Please email your response to this invitation to me no later than June 16, 2023. If there is general interest from the stakeholders to participate in the proposed facilitation, Doug will reach out to you directly to plan a conversation to help answer your questions, understand your key concerns, and get input from all parties to help design a specific process and activities in consideration of group needs and constraints.

Thank you,

Angela Carpenter, Chief
Special Projects Branch
Superfund and Emergency Management Division

Since our board meeting in May, I attended a Glenmede event on climate change investing.

I negotiated our new program contract with Students 2 Science. We will hold eight sessions with students through S2S next fall and eight sessions next spring. S2S mission is to level the education gap by bringing high quality hands-on STEM education to students in need.

Sue and I finalized the 22-23 budget forecast and 23-24 budget and presented it to the finance committee.

Hazel, Ginger, and I continued to focus on the Land Trust Accreditation issues which will hopefully be resolved at this board meeting.

Lynne and I had a meeting with foundation staff at Hyde & Watson to discuss future funding. H&W focuses on capital items only and has been a long time supporter of ours.

Wade and I prepared for and participated in Stacey and Jude's cocktail party and I created a series of events for participants. This was a fabulous dinner event for about 25 people which Stacey and Jude hosted and requested their guests to contribute at least \$250 per person to us. The event has raised \$8000 and hopefully some new people engaged with the organization going forward.

Lynne and I had lunch with Jeff Keys from Project USE (urban suburban environments). We are trying to find ways to collaborate in Paterson.

Lynne and I attended the Sobel (now CLA) non profit symposium. Here are my notes from the program which I thought was very interesting:

2022 giving was down a little, likely due to market volatility. 2023 holds more concerns.

Non profits employ 10% of the employed population. There are 40,000 non profits in NJ.

Board members should always be engaged, ambassadors, strategic and comfortable with change.

Board members should give, get, participate, and connect.

Non profits need to build a culture of philanthropy which is more than asking for money. It includes building relationships.

Board retreats are valuable and give board members an opportunity to share why they serve on the board.

The younger generation is charity driven and purpose is important.

It's important to have and abide by board terms, conflict of interest policies (conflict might be ok if disclosed and evaluated).

Charitable deductibility is not as important as connection to mission.

Board investment in the organization helps encourage others to donate.

Watch Harry Chapin documentary on Amazon Prime called "When in doubt, do something"

Pace of change is getting faster and there is no business as usual.

We are in the Great Retirement with boomers retiring. This creates a vacuum of talent and a loss of institutional knowledge.

JFK: the torch of leadership has passed to a new generation (again and again)

Failure is OK.

Board sustainability: Board members must suggest new members and create a culture of succession.

Transparency and communication keep the board engaged.

Board members should be accountable for fundraising.

Only through philanthropy can we cure the ills of society.

GSWA Water Quality Programs

Board Meeting Report

June 7, 2023

Water Quality Monitoring

2023 –

Chemistry –

Last week we completed our second round of chemistry sampling with our now YSI meter and throughout our new downstream reach. This is our second data set for the year and we saw marked differences in the *in situ* data we collected. Many of the streams had unseasonably low water levels due to the continuing dry weather. Aquatic plant growth has also been slow as both air and water temperatures have remained lower than usual for the season. While this may be beneficial in slowing HAB (harmful algal bloom) growth it could be potentially detrimental to breeding for macroinvertebrates and fish, reducing important habitat.

We have deployed our Sondes along the stretch of the Passaic River between Hardscrabble Rd and just below Osborn Pond. We will be looking at temperature changes as well as TDS and DO to determine the impacts of the open pond on the overall water quality. The two locations represent the break, just above and just below respectively, of the NJDEP delineation for C1 Trout producing waters and C2 waters. The “C” or category designations represent the water quality levels according to the antidegradation according to the NJ Surface Water Quality Standards. C1 waters represent waters of exceptional ecological significance and have the most protection. Looking at this data will help us to better understand what issues are causing the lower portion of the river to have lower overall ecological health.

Our 2022 Watershed Report Card presentation has been postponed. However, the presentation slides and the formal written report will be available on our website soon. I have included the PDF of the slides here as well. Please feel free to reach out if you have any questions.

If you were unable to join us for our presentation of our PFAS data you can see the recording of the presentation here: <https://youtu.be/UZ3RV8Pcmx4>

Visual Assessments -

For 2023, our visual assessment data for the spring will be collected between April 1st and May 31st. We have many new assessment teams that will be working on historic sites that needed new Stream Team members to take over as well as new downstream sites that will help us gain a better understanding of what is happening in our new expanded region.

We had a very successful Spring Stream Assessment Training on April 1st at the Long Hill Library with twenty-three people in attendance. Of the twenty-three we have brought in four new teams of volunteers who have already submitted new visual assessment data and are hoping to hear from three other teams who were interested in selecting an assessment site.

Bacterial Monitoring –

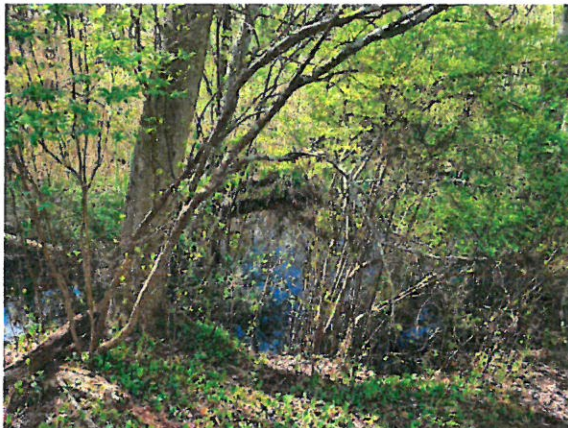
As we move into late spring and early summer we are getting ready to conduct our annual bacteria monitoring project. Through this yearly project, GSWA collects data on potentially harmful bacteria present in the surface waters of our area. These bacteria, *E. coli*, are most commonly introduced into our waterways through fecal matter from pet waste that isn't properly cleaned up, leaking sewage from septic or sewage pipes, or from wildlife. One common issue is Canada geese who prefer open lawn adjacent to water bodies. Their fecal matter accumulates in the area and when it rains gets carried into the nearby stream or lake. Once present in the water body, the bacteria can quickly multiply to unsafe levels, especially in areas where there is a high nutrient level present. We use our data to alert local communities of any areas of concern.

Bacterial sampling occurs over a five-week period with samples being collected weekly on Tuesday mornings. This year we will be sampling will take place from July 11th and run through August 8th. We are always in need of volunteers. Collecting samples is a fun, quick and easy way to help us gather important data. Many of our volunteers collect their samples before work. If you are interested in learning more about volunteering for this important project please reach out to sandral@greatswamp.org

Macroinvertebrate sampling –

Our annual macroinvertebrate sampling is scheduled for the week of June 19th. We will narrow the dates as we get closer and see what the weather has in store for us. Macroinvertebrate data helps GSWA to analyze the long-term health of our river ecosystems. If you are interested in learning more about volunteering for this important project, please reach out to sandral@greatswamp.org

PFAS –



We have scheduled follow-up sampling for PFAS at the end of the month. After reviewing our initial results two locations stood out and require more data to help make determinations on PFAS source and the severity of the contamination. We will be looking at a number of sites along Black Brook both upstream and downstream of the Rolling Knolls Superfund site. Earlier this month I was able to get access to some of the more remote areas within the Rolling Knolls site thanks to Sally Rubin and George Molnar from Fish and Wildlife. We hope that this data will be able to shed more light on the pollutants present on site as well as

how they are impacting the surrounding ecosystem and Black Brook. In Loantaka, elevated PFAS levels in the sites we initially sampled have led us to choose further locations to help determine if we can find a source for the contamination.

Education

Our spring educational programming is in full swing and we have hosted many schools at the CMA as well as further abroad. We have also begun our monthly Passaic River paddles in our kayaks and have had some great successful events introducing local community members to the beauty of the Passaic River.

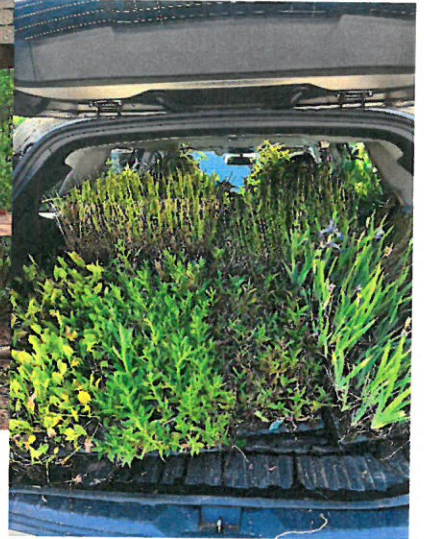
We also teamed up with Long Hill Library to co-host a local scavenger hunt for library members over the school spring break period. We kicked off the event with some fun activities, we had our new topographic watershed model and everyone enjoyed learning about the history and flow of river through the region. We also had some live macroinvertebrates as well as a popular vertebrate to show participants and help them learn about the importance of protecting their water resources.



Northeast Waterkeeper Conference –

Earlier this week I was pleased to be able to attend the Northeast Waterkeeper Conference and represent GSWA Passaic River Waterkeeper Affiliate. The conference was hosted by the Nantucket Bay Waterkeepers and held in Cape Cod and Nantucket. The topics focused on HAB's (harmful algal blooms) and PFAS and were very relevant to issues GSWA and other waterkeepers are looking at. Information about new methodologies for measuring and monitoring HABs and their potential for toxicity in the water and air were discussed and we were able to go out in the field and observe many of the sampling sites.

The group presenting on PFAS is working with the University of Massachusetts to help develop simple and affordable tests for PFAS so that everyone can assess their risks at home from drinking water. These tests will look at overall fluorine, which is a component of all PFAS instead of looking at individual compounds. This new way of both thinking about the issue and testing for it will make it easier for underserved communities, where the likelihood of contamination is higher, to be able to afford to determine if they are at risk or not. One of the issues with PFAS as a group is that there are over thirteen thousand different potential compounds to sample for. This is also what currently makes collecting this data so very expensive. GSWA ran a recommended panel of 36 compounds with our testing. These compounds are the most likely to be found in elevated levels. However, with this type of science, you will not find what you are not looking for, or more simply put, if we didn't test for it we couldn't have found it. With this new method, you would get an idea of how much overall PFAS was in your water and could then follow up with the same sample (potentially) to determine which ones. PFAS in all of it's forms has the potential to be carcinogenic so these are important issues and research topics.



When your delivered mulch is two colors, and you have a great stewardship group spreading it!

Overview

While less than a month since the last stewardship report, there are many huge and noticeable changes at the CMA thanks to a busy volunteer season! We had a first workday with Columbia bank mid-May, with employees from Paterson, Newark and Morristown helping us chip ¼ mile of trail and almost finish our boardwalk crossing to the new Lamorgese trail. We hope this will be the first of many workdays with Columbia, as they really enjoyed giving back to a new organization for them. We had a community workday with Madison HS students completing their annual day of service, which reminded us that sometimes the process is as important as the result... We had to spend some time schooling the students on appropriate behavior and expectations, but still managed to get some invasive species removed and trails chipped, and hopefully students learn how important volunteering is for the organizations that benefit. Last week we had a huge workday from Goldman Sachs and began a massive boardwalk enhancement project that will continue over the summer. More than 40 volunteers spent the day rebuilding our temporary bog boardwalks into permanent 3' wide treaded boardwalk and managed to overhaul around 150' of the 700-foot total length. They also planted around 1,500 wetland herbaceous plugs into the new vernal pool habitat and worked on clearing the trail that connects across our Lamorgese parcel. The funding and work ethic that comes with these days ensures we get a tremendous amount achieved in a short time. Between Goldman Sachs, Columbia Bank and Wells Fargo Bank we have more than \$11,000 of underwriting support to buy essential materials and tools for the CMA and fuel our summer work list. We have also received funding from Morristown Rotary and Somerset Hills Garden Club that will allow us to move forward on creating passive interpretive signage at the CMA documenting the ecology and stewardship taking place at the site.



SavATree have begun liability tree removal at the CMA, focusing on the dead ash trees and other trees that pose the greatest risk to students gathering, existing infrastructure or where a blow down would create greatest damage. We have included additional removal money in next year's budget.

During our workdays we have noticed a new CMA invasive species and have spent many hours pulling and removing European yellow iris. Luckily it is easy to spot while in bloom. We GPS the locations to allow us to conduct follow up treatment.

Staff have also sprayed areas of the trail where people are working or



gathering for patches of poison ivy, which is frequent around the property.

Finally, our interns conducted an inventory of the bird and bat houses around the property so that we can

begin to fix or install replacements where they are damaged.

We will begin stewardship work with summer interns, volunteers and community members on most Fridays over the next three months. Look for these opportunities advertised on our social media.

We are making progress through our stewardship goals for the work season which remain:

1. Removal of dead and dying trees using professional tree services.
2. Completion of the new trail and boardwalk across the Lamorgese section of the property,
3. Undertaking substantial invasive species removal on Lamorgese parcel

and follow up herbicide treatment.

4. Creation of additional teaching areas throughout the site.

Corporate workdays

We would appreciate any board help to connect us with other potential funding or volunteer sources for our corporate workday program. We have FAQ and informational documents prepared to hand off to potential corporate partners and would just need an email or phone introduction to the correct person at the potential partner company and can take it from there.

If you have any links or helpful suggestions for potential partners, please reach out to Hazel at hazele@greatswamp.org

LTA Accreditation

Staff have completed extensive work to create a new policy covering our work on land transactions that will be discussed and must be approved at the upcoming June board meeting. We have also updated our Land transaction checklists and criteria in association with the new policy. This policy covers all aspects of fee and easement transactions and more explicitly spells out GSWA's role, timeline and steps that must be taken in any future transactions. The documents are attached to this packet. As you know, the Land Trust Alliance Accreditation board (LTA) flagged our re-certification application for concerns over the Lamorgese transaction. We have a list of specific items to address and re-submit to the LTA accreditation council,



Twilight Passaic Paddle through Great piece Meadow



Overview

We continue to mix up our busy spring with school, public, community and other educational programming and as the school year ends to plan for the fall slate of programs. Despite it being less than a month since the last Education and Outreach report we have offered a great diversity of public programs: From green fairs at new schools in Paterson, to twilight paddles through down stream sections of the Passaic to Native plant tours, field trips and in class programs galore, our May/ June have been packed with over 750 students taught. We continue to mentor future young environmental scientists through our internship program, and still believe it may set us up for sainthood- we are teaching many essential (but lacking) soft skills to many of these students.

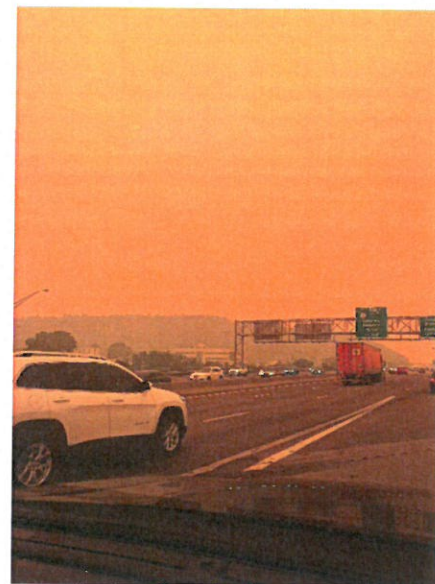
We welcomed Tommy Weldon- a senior at Pingry school for the month of May, and from his first day- helping with order creation at the Native Plant Sale to his last, helping out at a busy Goldman Sachs workday he was a great asset. We will begin summer volunteer/intern projects with the assortment of high school and college students who have reached out to us to work with us this summer and endeavor



to offer them a mix of stewardship, water sampling education and writing projects around the office. The terrible air quality impacts due to the Canadian wildfires have impacted some of our recent urban and public programming- with it being too dangerous to health to work outside but offered a timely lesson to teach about the impacts of pollution on our daily lives. ‘



6th grade PS 25 Green fair Presenters explain about pollinator attraction!



We joined PS 25 for their green fair, and after seeing the school had incredibly supportive administrators will be trying to move our rain garden installation to this school. This is a new Paterson school for us, and we will be trying to move our rain garden installation slated for PS30 to this school, since willing administrators appear to be receptive to the creation of a garden at the school.



We have presented several environmental cleaning product talks to Pequannock Library and Green Pond Women’s Group in recent weeks, and the message of being mindful of what products are used because of their human and environmental health impacts ties directly into our recent focus on PFAs.

If your community group would benefit from a Watershed Friendly Living Talk on this or another timely topic, please reach out to us.

Staff have been busy with a mix of old and new schools. From teaching a pollinator program to 35 eager 5th graders at Queen city charter school and offering up some plant it forward native plants for the students to plant around their site, to teaching the AP students

of Governor Livingston HS at a packed field trip for 50 in Watchung reservation, or an allay program to the entire 4th and 5th grade of Morristown’s Thomas Jefferson school, our programs have taken place all around the watershed.



Two groups of lucky paddlers enjoyed a fantastic night in the downstream Passaic’s Great Piece Meadows, and were rewarded with sightings of beaver, muskrat, mink, and otter along with many birds including Gt Blue herons, kingfisher and Oriole.

After our partnership of programs with Morris Museum offers two weekends of programming in the first half of July, our staff will be taking a pause on public and school programming until September. Allowing us breathing room, time to reflect and plan for the most well attended and publicized programs moving forward, and to allow staff who have accrued many extra hours over the spring to take some well-earned time off or comp time.

We continue to learn Spanish through Babel’s intensive 1 to1 language program, though scheduling lessons has proved trickier during full days of programming. *Durante las últimas meses, el personal de programación estamos aprendiendo español con clases de Babble. Las clases son muy difíciles porque las clases están uno-a-uno con una maestra de español, pero es muy importante para aprender. Muchos estudiantes de Paterson, Newark y más comunidades en rio debajo solo hablan español y creemos que esos estudiantes deben poder aprender sobre la importancia del agua y sus ciclos cómo los estudiantes de inglés. Con los papeles de actividades convertidos al español, nosotros casi estamos listos para enseñar en español. ¡Estamos muy emocionadas (y nerviosas!) por empezar a enseñar!* We have until 7/31 to complete our courses, which include 40 lessons and unlimited access to the learning platform.



We have been in class in PS25, and PS28 in Paterson, Berkeley heights, Madison, Morristown, Newark, Harding, Pequannock, Green Pond, Fairfield and more over the last month, out in the field each day with groups from 1st grade to college level and beyond.

Below are some of the images which show the diversity of the education we have been offering to these groups!

Please have patience if you reach out during this busy field season out of office. We can always be reached by cell.

Photos show: teaching by Foote's Pond with Thomas Jefferson School, Native Plant Tour at Dee garden , Harding, The potential rain garden site and students of PS 25, Great Piece Meadows



Wade's Development Board Report
06.09.2023

I was away for a week during this short interim since the last board meeting, but here follows several things that have transpired.

Supervised a Silver Sponsorship for GSWA at the Morris County Chamber's **Business Connections** networking event on 05.19.2023

Meeting with Sally and Tom Loughman/Executive Director of the Morris Museum re. upcoming partnership

Attended Stacey Valentine and Jude Avelino's cocktails and dinner party at The Morristown Club with their personal guests. Event was a generous benefit for GSWA. Networked that evening and executed follow-up acknowledgments with all attendees and those in absentia who sent contributions.

Dropped off GSWA collateral material shared with Harmonium Concert's Earthsongs

One to One lunch with Douglas Goldstein of Spector & Ehrenworth, P.C. (met him at the MCCC's Business Connections)

Solicited participation from the board for the Hackensack Riverkeeper Boat Trip on 06.14.2023.

Following up with a myriad of details connected with our imminent music festival on Sunday, June 25th.

Attendance at the in-person events enables me to broaden my circle of contacts and consider a cultivation/solicitation strategy for each individual or business depending on their circumstances. The webinars are a teaching tool with specific guidelines for enhancing different areas of fundraising.

Board Report: Membership and social media

Nancy Rago, June 9, 2023

I have completed the tasks related to supporting the 2023 Plant Sale Program. This involved importing a total of 583 gift transaction records into the Donor Perfect CRM system and generating analytical reports for the Education team to use during their post-mortem discussions. To streamline the process further, we implemented the PayPal financial processing system. My next automation task will focus on digitally linking the credit card processed gifts with the Donor Perfect system. Currently, the GSWA Team is exploring alternative online platforms for Plant Sale. The aim is to address the recurring website downtimes that we have been experiencing. Additionally, I have imported 73 gift records for the Earth Day Appeal. The Gift Frequency Analysis within the short timeframe of May 12th to June 9th, reports 20 donors gave 01 gift, amounting to \$4,187.50. On June 9th, I had Board Adoptee meetings with Reed Auerbach via Microsoft Meetings. I am in the process of scheduling a third meeting with Marilyn Dee.

Membership FY2023 Q4 - 04/01/2023 to 06/30/2023

- Q4 Member Count and Individual Giving Spreadsheets (See pages 3 & 4)
- Q1 2024 Member Mailings consist of monthly mailed reminders of upcoming renewals and a final reminder to lapsed member mailings between 07/01/2023 to 09/30/2023.

Social Media as of 06/09/23:

- Audience Analytics – Audience growth and Demographics (05/12/2023 to 06/09/2023):
 - Facebook.com/GreatSwamp: 3,904 followers (+0.5%/21 of new followers).
 - Instagram.com/greatswampnj: 2,860 followers (-.75%/-22 less followers)
 - Twitter.com/greatswampnj: 2,366 Followers (+.03%/2 new Followers).
 - LinkedIn.com/company/great-swamp-watershed-association: 250 Followers (+1%/2 new Followers).
 - Gender: Women 67%, Men 33%. (Remains the same)
 - Top Five Cities: Chatham, Morristown, Madison, New York, NY, Basking Ridge. (Remains the same)
- Content Analytics – Top Three Content that yielded the best reach, like and replies:
 - Join us for the Great Swamp Great Music Festival 2023 ... (May 15, 2023 at 7:00 PM Facebook Post)
 - Happy World Bee Day! (May 20, 2023 at 10:00 AM Facebook Post)
 - Our Education Team captured this photo of the air conditions in Paterson today (June 7, 2023 at 3:34 PM Instagram Post)
- Looking Ahead to Social Media Post Content:
 - ONGOING POSTS
 - Sustainable Sunday, Water Wednesday, Charity Navigator/GuideStar, Volunteer, PayPal Giving Fund
 - JUNE POSTS
 - Tag Your Native Plant
 - June is National Pollinators Month
 - June 3 - National Trails Day
 - June 5 - World Environment Day
 - June 6 - National Higher Education Day
 - June 13 - National Weed Your Garden Day
 - June 15 - Nature Photography Day
 - June 19 - 25 - National Pollinator Week
 - June 20 - Summer Solstice - First Day of Summer

- JULY POSTS
 - o Jul 4 - Independence Day
 - o Jul 14 - Get to Know Your Customers Day
 - o Jul 16 - World Snake Day
 - o July 22-31 - National Moth Week
- AUGUST POSTS
 - o Aug 19 - World Humanitarian Day (WHD)

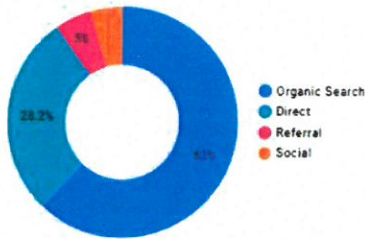
Website Analytics, Updated to GA4 Reporting – Date Range 05/10/2023 to 06/08/2023.

Google Analytics Acquisition Overview

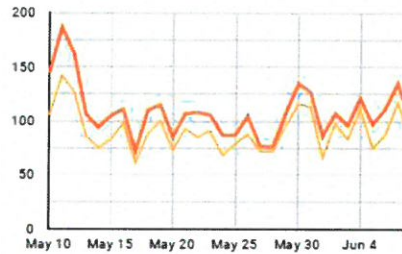
Continent: ... (1) ▾ Region ▾ Channel ▾ Device ▾ May 10, 2023 - Jun 8, 2023 ▾

Users **2,906** Sessions **3,600** Bounce Rate **71.14%** Goal Completions **261** Avg. Time on Page **00:02:09**

Top Acquisition Channels



Users (vs. New Users)



Pages by Views

Page Title	Pa...
1. Great Swamp Watershed Association Protecting ...	816
2. Great Swamp Great Music Festival 2023 - GSWA	611
3. It's Too Wet Here - Can I Fill in Wetlands? A Guide...	187
4. Did You Know? About Red-tailed Hawks - GSWA	181
5. 2023 Native Plant Sale - April 3rd-28th - GSWA	376
6. POSTPONED: Madison & The Chatham's Town-wid...	96

1 - 100 / 276 < >

Acquisition

Behavior

Conversions

Sessions **3.6K** Users **2.9K** New Users **2.7K** Bounce Rate **71.1%** Pages / Session **1.6** Avg. Session Duration **01:17** Goal Conversion Rate **7.2%** Goal Completions **261.0** Goal Value **No data**

Source / Medium	Sessions	Users	New Users	Bounce Rate	Pages / Session	Avg Session Dura...	Goal Conversion ...	Goal Completions	Goal Value
google / organic	2,071	1,710	1,595	73.06%	1.56	00:01:10	6.71%	129	\$0
(direct) / (none)	1,044	829	784	67.91%	1.66	00:01:23	8.33%	87	\$0
bing / organic	74	63	55	63.51%	1.85	00:02:57	13.51%	10	\$0
m.facebook.com/...	54	52	52	87.04%	1.09	00:00:29	0%	0	\$0
facebook.com / ...	47	47	47	100%	1	00:00:00	0%	0	\$0
l.facebook.com / ...	35	24	13	65.71%	1.57	00:00:36	5.71%	2	\$0
yahoo / organic	30	26	26	73.33%	1.3	00:00:59	3.33%	1	\$0
duckduckgo / or...	29	26	24	65.52%	1.72	00:01:32	13.79%	4	\$0
linktree / referral	25	3	2	44%	1.8	00:04:30	8%	2	\$0
classroom.ppt	16	16	16	66.67%	1.00	00:01:50	11.11%	2	\$0

1 - 65 / 65 < >

**Great Swamp Watershed Association
Member Count Fiscal Year by Quarters***

	30-Sep	31-Dec	31-Mar	30-Jun
FY Ending	Q-1	Q-2	Q-3	Q-4
2023	1987	2073	2082	2386**
2022	1999	2017	2000	2081
2021	1370	1350	1413	1916
2020	1547	1487	1421	1389
2019	1639	1633	1599	1585
2018	1687	1726	1659	1673
2017	1767	1734	1738	1778
2016	1686	1783	1732	1792
2015	1668	1727	1664	1771
2014	1514	1561	1500	1682
2013	1543	1578	1446	1481

* Count Records based on all donors who have given in the 14 months prior to the end of the quarter.

**Q4 numbers as of 6/9/23.

C:\Users\nrango\Documents\GSWA\Board & Advisory\Board Report 2023 06\[FY2023 Q4 Member Count.xlsx]Member Count

**Great Swamp Watershed Association
Individual Giving (GL: General Member + Major Donor + Trustee Giving)**

FY	Quarter Ended	New Donors	No. Donors	No. Gifts	Revenue	No. Donors	No. Gifts	Approved	No. Donors	No. Gifts	Donation	No. Donors	No. Gifts	Total General Membership	Major Gifts	No. Donors	No. Gifts	Trustee Giving**	No. Donors	No. Gifts	Total
FY 2023	6/30/2021	\$ 1,051	24	24	\$ 12,554	144	166	\$ 1,115	17	17	\$ 4,246	58	58	\$ 19,967	\$ 33,485	28	30	\$ 3,464	2	4	\$ 55,915
	9/30/2021	\$ 1,307	24	24	\$ 7,422	115	131	\$ 160	4	4	\$ 1,643	35	38	\$ 10,532	\$ 60,139	10	11	\$ 2,064	3	6	\$ 72,729
	12/31/2021	\$ 1,455	30	30	\$ 23,263	263	289	\$ 6,634	64	64	\$ 3,000	35	35	\$ 35,431	\$ 85,901	55	57	\$ 16,137	8	7	\$ 137,469
	Total	\$ 5,538	90	90	\$ 55,608	604	767	\$ 11,034	98	98	\$ 9,614	140	143	\$ 81,613	\$ 211,147	107	112	\$ 28,799	22	30	\$ 321,759
FY 2022	6/30/2021	\$ 893	21	21	\$ 8,013	92	117	\$ 1,782	52	52	\$ 3,816	76	78	\$ 16,504	\$ 28,560	21	22	\$ 5,120	12	20	\$ 50,183
	9/30/2021	\$ 1,843	41	41	\$ 11,577	107	132	\$ 94	3	3	\$ 4,080	72	80	\$ 17,604	\$ 76,790	15	16	\$ 625	4	6	\$ 95,008
	12/31/2021	\$ 1,288	20	20	\$ 22,544	234	250	\$ 4,903	52	53	\$ 3,340	35	36	\$ 32,075	\$ 71,365	51	56	\$ 15,048	12	19	\$ 118,488
	Total	\$ 4,516	91	91	\$ 46,298	500	591	\$ 13,628	163	164	\$ 13,278	199	210	\$ 79,716	\$ 212,095	106	113	\$ 31,832	38	58	\$ 323,633
FY 2021	6/30/2021	\$ 1,909	32	32	\$ 14,163	175	187	\$ 4,160	48	48	\$ 2,349	70	72	\$ 22,601	\$ 35,365	23	23	\$ 14,111	12	21	\$ 72,077
	9/30/2021	\$ 2,200	45	45	\$ 12,708	155	168	\$ 426	6	6	\$ 3,027	45	48	\$ 18,361	\$ 93,240	26	28	\$ 13,745	17	30	\$ 125,345
	12/31/2021	\$ 2,168	24	24	\$ 20,829	217	234	\$ 5,387	66	66	\$ 2,404	22	22	\$ 30,788	\$ 64,083	51	53	\$ 8,041	9	14	\$ 103,712
	Total	\$ 7,523	115	115	\$ 56,668	652	705	\$ 11,043	132	132	\$ 6,664	158	163	\$ 83,898	\$ 218,688	117	121	\$ 37,317	41	70	\$ 339,908
FY 2020	6/30/2020	\$ 509	7	7	\$ 16,615	201	209	\$ 6,939	82	82	\$ 122	7	7	\$ 23,984	\$ 29,500	10	19	\$ 19,370	18	26	\$ 72,854
	9/30/2020	\$ 957	22	22	\$ 10,324	137	148	\$ 290	2	2	\$ 442	9	10	\$ 11,531	\$ 60,015	12	12	\$ 6,786	9	15	\$ 84,332
	12/31/2020	\$ 2,130	30	30	\$ 18,535	218	231	\$ 6,025	72	75	\$ 1,365	15	16	\$ 28,059	\$ 73,400	45	46	\$ 2,450	3	5	\$ 103,905
	Total	\$ 4,140	74	75	\$ 58,831	650	691	\$ 14,311	172	173	\$ 2,755	60	62	\$ 75,037	\$ 194,415	85	88	\$ 29,736	34	50	\$ 299,207
FY 2019	6/30/2019	\$ 1,135	17	17	\$ 14,157	185	200	\$ 5,190	82	84	\$ 253	12	12	\$ 20,735	\$ 48,281	31	31	\$ 22,225	11	14	\$ 91,240
	9/30/2019	\$ 2,140	31	31	\$ 10,545	132	147	\$ -	0	0	\$ 442	9	10	\$ 13,127	\$ 68,500	15	15	\$ 2,850	5	7	\$ 84,277
	12/31/2019	\$ 2,370	30	30	\$ 20,080	230	238	\$ 6,250	88	89	\$ 3,188	16	19	\$ 31,858	\$ 61,150	39	41	\$ 1,875	3	5	\$ 94,913
	Total	\$ 6,525	93	93	\$ 51,802	637	688	\$ 12,650	187	189	\$ 4,894	50	56	\$ 75,861	\$ 184,933	96	98	\$ 28,175	22	31	\$ 289,968

Notes: Donors may appear in multiple columns if they've given in different quarters and for multiple purposes.
 *Renew Plus Sustaining Members and Workshop Matching Gift
 **Gifts not under Match Feed & Gala Giving

*Q4 numbers as of 6/30/21

C:\msc\org\com\reports\reports\2021\06\09\2021 GL: Individual Giving and\Individual Giving

**Great Swamp Watershed Association
Monthly Development Summary
as of May 31, 2023**

	Actual May	Goal May	Actual YTD (July - May)	Goals YTD (July - May)	Progress of Goals through Apr	Goals July '22 - June '23	Progress to FY2023 Goals	Prior May '22	Prior YTD (July - May '22)	Prior July '21 - June '22
Individuals										
Trustees	\$155	\$320	\$28,644	\$26,925	106%	\$30,000	95%	\$505	\$23,355	\$30,792
- Capital Campaign	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$5,250	\$5,500
Major Gifts	\$13,370	\$7,000	\$218,782	\$200,916	109%	\$222,000	99%	\$17,000	\$204,975	\$218,688
Membership	\$8,100	\$7,108	\$83,035	\$71,013	117%	\$89,000	93%	\$6,852	\$77,654	\$84,317
Total Individuals	\$21,624	\$14,428	\$330,461	\$298,854	111%	\$341,000	97%	\$24,356	\$311,234	\$339,297
Institutions										
Corporations Restricted	\$20,000	\$10,000	\$71,000	\$59,500	119%	\$59,500	119%	\$0	\$63,000	\$49,500
Foundations Restricted	\$0	\$0	\$14,850	\$10,250	145%	\$10,250	145%	\$0	\$22,500	\$32,100
Foundations Unrestricted	\$8,000	\$0	\$48,400	\$72,000	67%	\$72,000	67%	\$750	\$66,950	\$109,375
Foundations Unrestricted	\$0	\$30,000	\$225,000	\$194,000	116%	\$212,000	106%	\$8,000	\$181,518	\$123,000
Total Institutions	\$28,000	\$40,000	\$359,250	\$335,750	107%	\$353,750	102%	\$8,750	\$333,968	\$313,975
Programs / Other										
Programs / Events	\$1,358	\$733	\$18,781	\$18,366	102%	\$30,000	63%	\$1,015	\$19,250	\$8,238
Gala	\$0	\$0	\$148,359	\$175,000	85%	\$175,000	85%	\$0	\$154,405	\$122,071
Gov Grants	\$0	\$10,000	\$4,653	\$20,000	23%	\$20,000	23%	\$0	\$0	\$40,667
Music Festival	\$7,214	\$41,256	\$30,234	\$49,006	62%	\$49,006	62%	\$21,811	\$44,885	\$72,544
Native Plant Program	\$3,500	\$0	\$68,557	\$60,750	113%	\$60,750	113%	\$3,733	\$61,701	\$36,571
Merchandise	\$0	\$0	\$71	\$0	0%	\$0	0%	\$30	\$193	\$2,569
Stewardship Rest.	\$500	\$0	\$10,177	\$0	0%	\$8,000	127%	\$0	\$0	\$2,000
Total Events/Merchandise	\$12,572	\$51,989	\$280,832	\$323,122	87%	\$342,756	82%	\$26,589	\$280,434	\$284,660
Sub Total	\$62,196	\$106,417	\$970,543	\$957,726	101%	\$1,037,506	94%	\$59,696	\$925,636	\$937,932
Other										
Advocacy	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0	\$27,922
Passaic River Greenway - Chatham	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0	\$0
Corp - Onetime/Other	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$7	\$1,642
Restricted Individual Grants	\$0	\$0	\$45,000	\$5,000	900%	\$5,000	900%	\$0	\$10,500	\$19,815
Deferred Income from Prior Year	\$0	\$0	\$0	\$23,000	0%	\$23,000	0%	\$0	\$0	\$0
Other Total	\$0	\$0	\$45,000	\$28,000	161%	\$28,000	161%	\$0	\$10,507	\$49,379
Grand Total	\$62,196	\$106,417	\$1,015,543	\$985,726	103%	\$1,065,506	95%	\$59,696	\$936,142	\$987,311

- Anyone who has donated in the last 12 months + 2 month grace period is considered a member. Membership contributions include: new member donations, renewals, appeals, donations, memorial gifts, workplace giving, and monthly sustaining gifts. Excludes major gifts, trustee giving and gala related donations.
- Restricted gifts are contributions designated by the donor for a specific purpose.
- Includes corporate matching gifts.
- Per accounting requirement, some funds received in FY20 carried to FY21. Allergan \$2500 Corp-Restricted was moved into FY2021. Summit Foundation (Fnd-Restricted) \$6000, and Ogden Foundation - Major Gift \$6000 was moved into FY2021. The above report is only a reflection of those funds received in FY21.
- Includes all Gala revenue regardless of source. A major donor's Gala gift, for instance, will appear here and not under the Major Donor category.

Communications Board Report – Val Thorpe

June 2023

Upcoming Events/Fundraisers

6th Annual Great Swamp Great Music Festival – get your tickets & promote, promote, promote!



We're less than a week away from our **second largest fundraiser of the year** - Great Swamp Great Music Festival on **Sunday, June 25, 12-6 PM** @ the historic Brook Valley Farm in Chatham Twp. [Please help us get the word out to make this our biggest festival yet!](#)

Here's what you can do:

- Purchase tickets [HERE](#)
- Email the festival flyer to your friends & family
- Like and share our social media posts Facebook, Twitter, Instagram, LinkedIn

We need volunteers!

Please email vthorpe@greatswamp.org

Festival Highlights:

- \$36,750 in sponsorships
- 7 bands – a variety rock, alt-rock, bluegrass, Americana
- 6 food trucks: Marley's (Wings), Mexi-boys (Mexican food with vegan options), Norman Food (hot dogs, burgers, etc.) can with vegan options, burgers/dogs, ice cream, funnel cake
- 8 merch vendors
- Our festival goers will enjoy two 30x30 tests to take a break from the bright **sunshine**.
- An exciting addition to this year's festival our Swamp Sprouts kids' corner with professional face painting for \$5 (generously donated by Meisha Williams Bertels), flowerpot painting for \$3, free selfie stations, cornhole, and a ball crawl. We believe this will be a popular new piece of the festival which we will continue to grow year-over-year, enticing more families to join in the fun.

We continue to work with the education team to promote upcoming events. All May and June events reached max capacity however, the Canada fires caused us to have to cancel some recent paddles.

Co-Chairmen's Appeal 2023

The Co-Chairman's appeal has been edited and finalized by David Naidu and Jordan Glatt and will hit the mail by the time the June board meeting takes place. The theme for this appeal is a *shared passion for protecting the environment* and highlights the important pieces of our mission: science, education, land preservation and stewardship, and advocacy through words and pictures. We are finishing 2023 strong!

GSWA in the News

The following press releases were published in some or all local news media outlets including New Jersey Hills Media (14 local newspapers), The Daily Record, InsiderNJ.com, The Patch, TapInto, and more.

- June 5, 2023: [Great Swamp Music Fest to Rock Chatham Twp](#)

Upcoming Press Releases:

- Newly elected GSWA board members: Charles Apt, Adam Psychos, and Carolyn Dempsey

Advisory Council Dinner

By the time you read this, the June 13 Advisory Council dinner will have already happened. We are excited about our two guest speakers, Meisha Williams Bertels and Sally Glick, who will review the important role of social media, and will conduct a hands-on, instructional exercise for the attendees. It is our hope that this will encourage future social media interaction with board and advisory council members and special invited guests to help boost GSWA's public presence.

Office Manager and Event Coordinator Board Report June 2023

Melanie Hertgen

In the past few weeks, I was able to dive a little more into the education side of GSWA. I presented my first water cycle/watershed model talk at Thomas Jefferson Elementary School. It was a full day of teaching 4th graders about where their water comes from and where it goes, the importance of ways to keep our watershed clean, and a small activity where they were able to make their own “watershed”.

Another project I have been working on is planning the Advisory Council Dinner and promoting the Music Festival. I am sharing Music Festival posts on community facebook groups, hanging flyers around town, and adding it to electronic calendars. We brainstormed on what activities to add to the “kids corner” at the festival and came up with some cute and fun ideas. I will soon be painting a large “face in hole” poster stand for people to take pictures with at the event.

I am also currently learning Spanish through a grant we received, and I am halfway through my lessons. If I end up getting involved with more education and programming, it will certainly come in handy when communicating with schools who have predominantly Spanish speaking students.

I will soon be starting the Gala planning!

Grant Recap June 2023					
Corporate Restricted	BUDGET	ACTUAL	VARIANCE	NOTES	
Wells Fargo	\$ 15,000.00	\$ 15,000.00	\$ 0.00	Environmental Education. Awarded in July.	
PSEG	\$ 15,000.00	\$ 7,500.00	-\$7,500.00	Environmental Education. Awarded in November	
BMS	\$ 15,000.00	\$ 15,000.00	\$ -	Environmental Education and WQ equipment, received notification in November	
Kearny Bank Foundation	\$ -	\$ 2,500.00	\$ 2,500.00	Environmental Education submitted 12/15/21. Awarded November 2022.	
First Energy	\$ 4,500.00	\$ 7,500.00	\$ 3,000.00	Environmental Education, awarded in December	
Citizens Bank	\$ -	\$ 1,000.00	\$ 1,000.00	Environmental Education, applied for \$5K, \$1K award notification in May	
Investors	\$ 0.00	\$ 3,500.00	\$ 3,500.00	Environmental Education. Awarded in September.	
Bayer Fund	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00	Environmental Education, applied in February, award notification in May	
Investors Bank	\$ -	\$ 1,000.00	\$ 1,000.00	Environmental Education, Applied for \$7500 in February, award notification in June	
Corporate Unrestricted					
Valley Bank	\$ 2,750.00	\$ 2,000.00	\$ (750.00)	General Operating Support, applied in March, received in April. Received a check for \$6500 -	
Columbia Bank	\$ -	\$ 5,000.00	\$ 5,000.00	\$3K for Gala 2023, \$1.5K for Music Fest	
BASF	\$ 7,500.00	\$ 7,500.00	\$ 0.00	General Operating Support, awarded in April	
Foundation Restricted					
Leavens Foundation	\$ -	\$ 10,000.00	\$ 10,000.00	General Operating Support. Awarded in November.	
Meerwarth Foundation	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	PFAS sample analysis and retesting - awarded in November.	
Roxiticus Foundation	\$ 2,000.00	\$ 1,000.00	\$ (1,000.00)	Environmental Education, awarded in December	
Lillian Schenck Foundation	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	Water Quality Programs, awarded in December	
F.M. Kirby Foundation**	\$ -	\$ 5,000.00	\$ 5,000.00	Environmental Education, awarded in January	
Garden Club of Somerset Hills	\$ -	\$ 1,000.00	\$ 1,000.00	Capital funding for CMA ** - liability tree removal	
Marta Heflin Foundation	\$ 5,000.00	\$ 6,200.00	\$ 1,200.00	Applied in February for CMA signage, pending	
Morristown Rotary Club	\$ -	\$ 2,500.00	\$ 2,500.00	CMA Stewardship - awarded in August.	
Unrestricted Support					
Thrivent Charitable/Edith Hahn Animal and Wildlife Preservation Fund	\$ -	\$ 20,000.00	\$ 20,000.00	Applied in February for CMA signage, received in June	
Bauer Foundation	\$ 20,000.00	\$ 10,000.00	\$ (10,000.00)	General Operating Support - Awarded in July. New support, renewable for 3 years with a possibility of going to 5 years	
Impact 100	\$ -	\$ 1,000.00	\$ 1,000.00	General Operating Support - awarded in July. gave less this year due to rammy smiting priorities elsewhere in the country.	
Cestone Family Foundation	\$ 25,000.00	\$ 25,000.00	\$ 0.00	General Operating Support- Awarded in Nov.	
Victoria Foundation	\$ 25,000.00	\$ 25,000.00	\$ 0.00	General Operating Support - awarded in November	
The Fatzler Foundation	\$ 4,000.00	\$ 4,000.00	\$ 0.00	General Operating Support - awarded in October. 2nd of 3 year phaseout.	
Tyler Foundation	\$ 20,000.00	\$ 20,000.00	\$ 0.00	General Operating Support - awarded in November	
Stackhouse Foundation	\$ 15,000.00	\$ 15,000.00	\$ 0.00	General Operating Support - awarded in December	
Cornell Douglas Foundation	\$ 25,000.00	\$ 25,000.00	\$ 0.00	General Operating Support - awarded in December	
F.M. Kirby Foundation	\$ 35,000.00	\$ 35,000.00	\$ 0.00	General Operating Support - awarded in February	
Wallace Foundation	\$ 30,000.00	\$ 30,000.00	\$ 0.00	General Operating Support - awarded in March	
Mazer Foundation	\$ 8,000.00	\$ 8,000.00	\$ -	General Operating Support - awarded in May	
Guilford Foundation	\$ 20,000.00	\$ 15,000.00	\$ (5,000.00)	General Operating Support - awarded in May	
TOTAL	\$321,750.00	\$360,200.00	\$38,450.00	General Operating Support - awarded in July	
Other					
Cliffbar	\$ -	\$ -	\$ -	\$ \$ Request	
Marta Heflin Foundation	\$ 7,000.00	\$ -	\$ 7,000.00	GOS, pending, applied in May	
Mimi Washington Starrett Foundation	\$ 8,100.00	\$ -	\$ 8,100.00	CMA stewardship, applied in June	
Congressonally Directed Funding -Bob Menendez Office	\$ 50,000.00	\$ -	\$ 50,000.00	General Operating Support, applied in March	
Environmental Justice Grant, Collaborative Partnership	\$ -	\$ -	\$ -	CMA Pavilion, applied in March, pending	
PSEG	\$ 93,000.00	\$ -	\$ 93,000.00	3-year EJ program in Paterson, collaborating with Rutgers, NJIT, TPL, BGCPP, TCN, pending	
Blue Foundry Charitable Foundation	\$ 500,000.00	\$ -	\$ 500,000.00	Environmental education, will apply in June	
John Ben Snow Memorial Trust	\$ 15,000.00	\$ -	\$ 15,000.00	Environmental education, applied in May, pending	
TOTAL	\$ 777,500.00	\$ -	\$ 777,500.00	Environmental Education, bussing and Spanish language lessons for education staff. Applied	
Glasser Foundation	\$ -	\$ 10,000.00	\$ 10,000.00	2nd Topographic Model - awarded in November.	
Development Workforce Board of NW NJ	\$ -	\$ 4,980.00	\$ 4,980.00	Government incumbent worker reimbursement program for staff Spanish language instruction. Applied thru reimbursement program for Babel Spanish language lessons for 6 GSWA staff in February. Will receive reimbursement once staff completes lessons	

LAND TRUST ACCREDITATION COMMISSION

An independent program of the Land Trust Alliance

Great Swamp Watershed Association Conditional Information Request (CIR) Information Due June 01, 2023

NOTE: All AIR responses must be submitted by the due date using the AIR tab in the Accreditation Management System (AMS).

When preparing your land trust's response, we encourage you to review the [Requirements Manual](#). The questions below are organized by section and align with the *Requirements Manual*.

Conditional Request Due Date: June 01, 2023

Finance

Requirement: III.1

Gift acknowledgement letter for any gift greater than \$250 provided contemporaneous to the gift.

Gift acknowledgement letters include the following:

- ***Detailed gift description***
- ***Statement that no goods or services were provided and/or a good faith estimate of the value of any goods and services provided***

The Commission was unable to verify that, over its accredited term, Great Swamp Watershed Association (GSWA) met the requirements to send contemporaneous gift acknowledgement letters that met the requirements by disclosing payments to landowners as a good or service. Disclosing landowner payments in gift acknowledgement letters or other tax forms is an important safeguard against the land trust knowingly engaging in activities that result in impermissible private benefit or private inurement (relates to indicator element 2C1(b)).

The materials provided in the application and the additional information request did not fully address the landowner payments associated with the

LaMorgese and Kent projects. Further, GSWA did not provide the requested policy or procedure for establishing payments for landowner costs and documenting and acknowledging payments to landowners.

Rather than not renewing accreditation, the Commission determined it would allow the land trust an opportunity to demonstrate compliance early in the renewed accredited term. If the conditions are not met, the Commission will consider revoking accreditation.

Documents Required by 6/1/2023 to Confirm Compliance

1. Documentation that the organization (both board and staff) received training in evaluating impermissible private benefit and indicate who received the training and when. The training should include a review of the Land Trust Alliance guidance for indicator elements [2C1\(b\)](#) and [5B2](#). You may wish to complete the Land Trust Alliance's online course [Avoiding Private Inurement and Impermissible Private Benefit](#) and watch the webinar [Private Benefit and Land Trust Work](#) (available from the Land Trust Alliance for a fee).
2. Obtain a written legal opinion analyzing the risk that the \$155,000 payment to LaMorgese, without it being disclosed as a good or service or bargain sale payment, conferred an impermissible private benefit and has the potential to jeopardize the land trust's tax-exempt status.
3. Engage the full board in a retrospective analysis of the LaMorgese transaction, including the legal opinion obtained in #2. Provide the minutes from this meeting with the following information:
 - a. A summary of the board's analysis and discussion.
 - b. Any actions GSWA would now take to meet indicator elements 2C1(b) and 5B2 and the related accreditation requirements if it were presented with a similar transaction today (such as by documenting the payment to the landowner in the gift acknowledgment letter or other tax forms, the additional legal counsel or accounting experts that would have been consulted, etc.).
4. A board-adopted policy with detailed procedures describing how GSWA will avoid engaging in activities that could convey an impermissible private benefit, including how GSWA will:
 - a. Determine under what circumstances it will and will not reimburse landowners for expenses or provide other payments to landowners,
 - b. Document payments to landowners, including any reimbursements for costs, and
 - c. Acknowledge payments to landowners as a good or service (such as in gift acknowledgement letters, Forms 8283, or other tax forms) or obtain a written legal opinion from an attorney

experienced in non-profit and tax law that the payment does not constitute a good or service and there is no impermissible private benefit or private inurement.

5. A template gift acknowledgement letter or other documentation showing how any payments to landowners will be disclosed as a good or service provided.
6. Any additional supporting documentation the land trust wishes to provide to show how it is implementing the policy in #4 to avoid impermissible private benefit, including any projects in process.

Resources

If you need information on how to implement the accreditation indicator practices or sample documents, we encourage you to visit the Land Trust Alliance's online [Resource Center](#).

**Thank you for your commitment to accreditation and to excellence
in land conservation.**

Together we are helping to foster public confidence in land trusts.

Schenck Price

— SCHENCK PRICE SMITH & KING, LLP —

*Serving Our Clients and Community
For Over 100 Years*

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PO Box 991
Florham Park, NJ 07932
Telephone: 973-539-1000
Fax: 973-540-7300
www.spsk.com

May 18, 2023

Sally Rubin, Executive Director
Great Swamp Watershed Association
P.O. Box 300
New Vernon, NJ 07976

Re: LaMorgese Transaction

Dear Ms. Rubin,

Schenck, Price, Smith & King has been asked to offer an opinion on a real estate donation from Michael LaMorgese to the Great Swamp Watershed Association that was completed in 2018. The Land Trust Accreditation Commission has requested that said opinion analyze “the risk the \$155,000 payment to LaMorgese, without it being disclosed as a good or service or bargain sale payment, conferred an impermissible private benefit and has the potential to jeopardize the land trust’s tax-exempt status.”

In the opinion of Schenck, Price, Smith & King, LLP, there is no material risk to the Great Swamp Watershed Association’s tax-exempt status.

The documents reviewed in this analysis include the following:

1. Correspondence to Mr. LaMorgese dated December 8, 2016
2. Correspondence from Mr. LaMorgese dated July 10, 2017
3. Correspondence to Mr. LaMorgese dated August 2, 2017
4. Contribution Agreement between Mr. LaMorgese and Great Swamp Watershed Association dated September 29, 2017
5. Recorded Deed
6. Settlement Statement
7. Appraisal of the Real Property obtained by Mr. LaMorgese
8. Correspondence dated May 9, 2018 to Philip Meo including a copy of IRS Form 8283

From the outset, all communications with Mr. LaMorgese and his representatives had one central theme: generous donation of his real property to the Great Swamp Watershed Association. On July 10, 2017, Mr. LaMorgese wrote regarding his donation of the property to the Association. On August 2, 2017, the Association responded expressing gratitude for Mr. LaMorgese’s interest in a donation.

The final agreement between the parties noted the transaction was a contribution. The second Whereas Clause of the Contribution Agreement noted “Grantor desires to donate the Property to Grantee...”. Article 1.2 of the Contribution Agreement stated “Grantor is donating the Property to Grantee.” The Grantor is

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defined as Michael J. LaMorgese. The Grantee is defined as the Great Swamp Watershed Association. The Deed to the donated property, dated November 9, 2017, stated the consideration for the donation to be TEN AND 00/100THS DOLLARS (\$10.00).

As part of donation, Mr. LaMorgese requested reimbursement for certain expenses incurred during the time period preceding the donation. The expenses were defined as “soft costs, engineering and other soft costs incurred by Grantor, but not appraisal costs...”. See Article 1.3 of the Contribution Agreement. For example, the cost of Boswell Engineering plotting the house and septic systems. Said reimbursement of expenses was not payment for the real property as part of a bargain sale. It was also not considered a payment of a good or service in return for said property.

Section 501(c)(3) of the Internal Revenue Code governs public charities. Said public charities are required to operate for exempt purposes. Exempt status under Section 501(c)(3) prohibits self-dealing, private inurement, and private benefit. Private benefit, while not specifically defined under the Internal Revenue Code, prohibits substantial activities that do not further the organization’s exempt status. See Treasury Regulation 1.501(c)(3)-1(d)(1)(ii) (“It is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, or persons controlled, directly or indirectly, by such private interests.”).

In other words, the charitable organization cannot provide a benefit to a private individual that is more than incidental qualitatively and quantitatively. A quantitative private benefit is an amount that is not insubstantial. A qualitative private benefit is more than a “mere byproduct of the public benefit.” See 2001 EO CPE Text.

Quantitatively, the reimbursement of expenses to the donor, Mr. LaMorgese, is insubstantial in amount. The expense reimbursement of \$155,000 is less than five (5%) percent of the higher of the two appraised values of the donated property. The expense reimbursement is incidental to the donation of a substantial swathe of land which substantially furthers the Great Swamp Watershed Association’s mission.

Qualitatively, the reimbursement is an incidental benefit flowing from the Great Swamp Watershed Association’s operations. The public use and public benefit from the additional land far outweighs the negligible amount reimbursed to the donor of the land. The transaction remains very favorable to the Great Swamp Watershed Association.

IRS Form 8283 was completed by the Donor, Mr. LaMorgese. The Great Swamp Watershed Association did not complete the form. It simply fulfilled its obligation to acknowledge the date of the donation and its status as a qualified organization under Section 170(c) of the Internal Revenue Code. The Donor included the appraised value used on Form 8283. The Great Swamp Watershed Association played no role in the appraisal process, the selection of the appraiser, the final appraised values, or the Donor’s use of the appraised values.

With that said, and while there is no material risk of tax-exempt status loss, several transactional errors must be noted:

1. The Settlement Statement incorrectly recorded the reimbursement as the “Sales Price of the Property.”
2. Additional detail regarding the exact allowable soft costs and engineering services should have been outlined in the Contribution Agreement.
3. The Great Swamp Watershed Association’s letter of May 9, 2018 stated “...we did pay Mr. LaMorgese \$155,000 for the property which he indicated was a reimbursement for expenses.” A clearer description of the exchange of funds, such as “we reimbursed Mr. LaMorgese \$155,000 for his incurred expenses,” would have been helpful.

Going forward, steps should be taken to use correct terminology, review all settlement statements for real estate donations, and ensure clarity and detail in contribution or similar agreements.

Very truly yours,
SCHENCK, PRICE, SMITH & KING, LLP

Schenck, Price, Smith & King
LLP

Board Approval of Land Transactions Policies and Procedures

Approved and Adopted by the Board of Trustees xx/xx/2023

Mission

The Great Swamp Watershed Association (“GSWA”) protects and improves the health of the Passaic River through science, education, land preservation and stewardship, and advocacy.

Purpose of Policy

The purpose of this policy is to establish procedures for the GSWA Board of Trustees’ approval of land conservation transactions. It is the responsibility of the Board of Trustees to approve all land transactions affecting the organization, including the acquisition of new lands, acceptance of purchased or donated conservation easements, purchased or donated land in fee-simple, and the disposition of these property interests.

Acquisition and Disposition of Property Interests

The Board of Trustees has established criteria for accepting conservation easements and fee land acquisitions (see schedules A and B). Real estate purchases and/or donations must meet appropriate legal criteria to ensure that GSWA does not incur significant liability and obtains a public purpose benefit from any proposed land acquisition. The Board shall not financially overburden GSWA, jeopardize its non-profit status, participate in legally risky or ineffective transactions, tarnish the organization's image or reputation, overburden staff resources, or incur unsustainable stewardship obligations.

Real Estate acquisitions and donations would be classified as a high risk if one or more of the following conditions pertain to the transaction:

1. There are title issues that cannot be resolved, including, but not limited to issues with the title to the property, the Grantor’s authority to convey the property, legal access to the property, or unacceptable liens and encumbrances on the property.
2. Unique or unusual landowner requirements exist.
3. The prospective donor has engaged in previous transactions with GSWA and there are legal, stewardship, or other issues involving the prior transaction that raise concern about GSWA’s potential liability or ability to enforce GSWA’s interests.
4. There exist, or is potential for, hazardous materials on or affecting the property and/or appropriate hazardous materials surveys have not been conducted.
5. When regulatory limitations on disposition, including municipal or county regulations, state permit requirements, and floodplain regulations, or the conditions of structures are relevant issues.

Great Swamp Watershed Association
Board Approval of Land Transactions Policies and Procedures

Procedures for Evaluating the Acquisition and Disposition of Property Interests and the Acceptance of Conservation Easements, Fee Lands, and Donated Properties.

The Board has established a committee system to help guide the land acquisition process. For matters pertaining to land transactions, it is the responsibility of the GSWA Land Preservation and Advocacy Committee (“LPAC”) to formulate recommendations to the Board. The purpose of this committee is to

1. Organize and oversee an effective conservation program which conserves the ecological resources of the Great Swamp Watershed as well as the larger Passaic River Watershed Region that match GSWA’s mission and purpose;
2. Oversee a land conservation program for the Great Swamp Watershed as well as the greater Passaic River Watershed region following the national Land Trust Standards and Practices for the ethical operation of a responsible land trust;
3. Review all land conservation projects of GSWA to ensure compliance with Great Swamp Watershed Association Strategic Plan, IRS code provisions, and national Land Trust Standards and Practices;
4. Oversee GSWA annual monitoring obligations of its land conservation holdings and assist in conflict resolution when cases arise;
5. Assist in identifying and securing land conservation on appropriate sites, as well as assist in generating funds for stewardship projects;
6. Periodically review and recommend appropriate changes to all GSWA land related policies and procedures.

Board of Trustee’s Preliminary Approval Authority

The Board of Trustees, with advice from the LPAC retains both preliminary and final approval authority over all land transactions and the disposition of fee owned properties, gifts of lands, and other transactions that will involve the financial assets of the organization and will evaluate each project and proposal on its own merits after careful investigation of the property, its resources, and its public benefits.

LPAC shall advise the Board of Trustees as soon as possible when any potential land transaction is contemplated. Staff will ensure the potential acquisition meets GSWA’s project selection criteria, maintain adequate records of all due diligence, document the features of the property, ensure adequate legal review, and provide LPAC with all the information necessary to make an informed decision prior to presentation to the Board of Trustees.

Great Swamp Watershed Association
Board Approval of Land Transactions Policies and Procedures

In cases where a landowner wishes to donate land in fee or easement, GSWA staff will discuss with the donor the need for funds for the long-term stewardship of the property. This shall be done as early as possible in the negotiation.

GSWA shall evaluate anticipated stewardship costs so as not to overburden GSWA financially or its staff resources. For more information, see GSWA's *Stewardship Funding Policy for Easement and Fee Lands*

Transaction Timeline

1. When GSWA staff become aware of a potential acquisition, the GSWA Executive Director and staff will initiate a project tracking and due diligence checklist.
2. Staff will discuss with the landowner their interest and intent to convey the property (either easement or fee, and either donation or bargain sale)
3. Introductory materials will be mailed to landowner including a description of GSWA and land preservation options.
4. Staff will conduct preliminary feasibility assessments to determine whether the acquisition of an interest in land meets GSWA's Project Selection Criteria Checklist.
5. Staff will create preliminary maps and visit the property and discuss its conservation values as well as the transaction options, whether it be a donation, partial donation, or sale transaction with the landowner. At this preliminary meeting and site visit, staff will compile information and then complete a written form (see Schedule A Project Selection Criteria and Checklist form)
6. If staff determine the property fits the project selection criteria, it will submit it to the LPAC for its review.
7. If the LPAC favorably reviews the proposed acquisition and agrees that it meets the criteria, the transaction will be submitted to the board to approve pursuit of acquisition. The board will authorize a letter of intent to be sent to the landowner outlining the procedures, responsibilities, and conditions of the land transaction as well as staff to proceed in conducting a more thorough investigation of the property.
8. The Executive Director will negotiate transaction details with the landowner in conjunction with GSWA's attorney and a formal contract or agreement will be drafted and executed.
9. Staff will produce a Baseline Documentation Report on the condition of the property following established GSWA and Land Trust Standards and Practices procedures. See GSWA's *Baseline Documentation Policy and Procedures* for more information.
10. Staff will complete additional due diligence including environmental assessment, appraisal, title review, and survey. Additionally, stewardship costs will be calculated. All due diligence will be reviewed with LPAC and the board, if appropriate, before final approval to proceed.
11. If the project is an easement, the easement document will be drafted.

Great Swamp Watershed Association
Board Approval of Land Transactions Policies and Procedures

12. If the property (fee or easement) is donated, the landowner must provide an appraisal dated within 60 days of closing.
13. The board must review due diligence and authorize closing.
14. Final legal documents and closing occur with deed/easement recorded in county.
15. IRS form 8283 will be executed if relevant and appropriate.
16. A letter of acknowledgement will be sent to the landowner within 60 days if appropriate.

Title Investigation

As part of its due diligence, GSWA's legal counsel will review all documents pertaining to title to each property the organization intends to acquire. The purpose of title investigation is to ensure the owner can convey clear and marketable title.

Appraisal

Any contract for the purchase of land shall include a clause requiring the property to appraise for the purchase price or higher. An appraisal of the property must be conducted. In the limited circumstances when a property has a very low economic value or a full appraisal is not feasible before a public auction, GSWA may choose to obtain a letter of opinion from a qualified real estate professional. In limited circumstances when acquiring at greater than the appraised value is warranted, GSWA staff will document the justification for the purchase price and that there is no private inurement or impermissible private benefit and will obtain board approval in order to proceed. GSWA will follow Land Trust Standards and Practices 9J, Purchasing Land, and 10B, Appraisals to ensure compliance in maintaining public trust in its land acquisition transactions.

Any appraisal for donor's charitable tax deduction (Form 8283) will not be paid for by GSWA and must be completed within 60 days of closing.

Donations & Discount Sales

If the owner wishes to donate the property or sell it at a discount and seek a charitable income tax deduction for that gift, GSWA's staff must notify the owner in writing of the need for the project to meet federal and/or state requirements pertaining to qualified conservation contributions and that GSWA will make every effort to meet its obligations as a qualified conservation organization. GSWA staff must also notify the landowner in writing of his/her need to acquire a qualified real estate appraisal of the property and that GSWA will review the full appraisal report before closing.

For donations and discount sale transactions, GSWA staff will secure a written statement of the donor's wishes and GSWA's intended disposition of the property.

Great Swamp Watershed Association
Board Approval of Land Transactions Policies and Procedures

Allowable Reimbursement Expenses for Donations & Discount Sales

In some cases, the donor in a discount sale or donation of real property may request to be reimbursed for certain expenses. Reimbursement expenses will be determined on a case-by-case basis in consultation with GSWA's legal advisor.

In all cases of landowner reimbursement, GSWA must receive proof of landowner expenses prior to reimbursement.

Problems with Appraisal of Donation or Discount Sales

In accordance with IRS Form 8283, GSWA's execution of donor's IRS Form 8283 for charitable deduction does not acknowledge agreement with donors appraised value. Under no circumstance will GSWA accept a donation or discount sale of property when GSWA staff, its Committees, or its Board of Trustees, or its attorney feel that by accepting the gift, GSWA will be participating in a transaction that is abusive of Federal and/or State income tax laws.

Purchase Price Negotiations and Purchase Agreement

At all times, GSWA staff will seek to maximize efficient use of financial resources, particularly when purchasing properties in fee, and GSWA staff will at all times seek to negotiate a fair and honest transaction. In every negotiation GSWA staff will inquire as to the owner's willingness to donate property or affect a discount sale. However, if the owner is interested only in a fair market value transaction, then GSWA staff will negotiate as a fair market value purchaser seeking the lowest fair market price.

The Board will authorize the Executive Director to negotiate with the landowner on a purchase price. GSWA or its attorney will draft a purchase agreement and submit it to the owner for review. GSWA Executive Director is authorized to negotiate the terms of the purchase agreement that are consistent with the general goals and negotiation strategy established by the LPAC. The agreement must, at minimum, include protections that enable GSWA to obtain acceptable title insurance, an acceptable environmental site assessment report, and an acceptable boundary survey before closing. GSWA's attorney must review and approve any changes made to the terms of the initial purchase agreement draft before GSWA Executive Director and the landowner execute the agreement. Once the terms of the purchase agreement are settled, the Board of Trustees must authorize GSWA Executive Director to sign the agreement on behalf of the organization and secure the owner's signature as well.

Environmental Due Diligence

Once GSWA has entered into a purchase agreement, the staff will commission a Phase I Environmental Site Assessment (ESA) conducted by a qualified professional environmental consultant and consistent with "all appropriate inquiry" (AAI) standards as set by USEPA.

Great Swamp Watershed Association
Board Approval of Land Transactions Policies and Procedures

GSWA will inquire with the landowner to cover the costs of a Phase I ESA; however, if they do not wish to do so GSWA will continue with the ESA. GSWA staff and attorney will review this report to ensure its thoroughness. Should the assessment uncover any evidence of a possible “recognized environmental condition,” GSWA staff will consult with its attorney to determine whether or not to proceed with a Phase II ESA. GSWA staff will discuss strategies of how to proceed forward and whether or not GSWA will be willing to pay all or part of the cost of further investigations. If a Phase II investigation finds that there is, indeed, a “recognized environmental condition,” then GSWA staff – through consultation with an environmental consultant, its attorney, and the landowner – will determine if the liability can be addressed and properly remediated. GSWA staff will discuss strategies for how to handle this remediation in consultation with LPAC and the Board of Trustees. Most often, it will be incumbent upon the landowner to cover the costs of remediating an environmental liability. However, GSWA may elect – based upon the conservation importance of the property under consideration and the landowner’s circumstances – to share such costs. GSWA will not, under any circumstance, accept title to property without a thoroughly vetted assessment of environmental liability that finds no evidence of “recognized environmental conditions” present. GSWA staff will maintain copies of all environmental site assessment reports in the project files.

Land Survey

GSWA staff will determine the boundaries of every fee title property through legal property descriptions, accurately marked boundary corners or, if appropriate, a survey. In instances where there are potential boundary encroachments, access issues, or when an insurable legal description of the property to be obtained does not exist, then GSWA staff should commission a survey (including an insurable metes-and-bounds legal description) from a qualified land surveyor

Deed of Conveyance

The GSWA attorney must review and approve all deeds conveying title to GSWA. The GSWA attorney will review all final closing documents and coordinate all closings with GSWA staff and the donor/seller. When conveyance is completed, the GSWA staff or attorney will record the deed at the appropriate records office according to state and local law as soon as possible.

Recommendation of Land Preservation and Advocacy Committee

GSWA staff will bring all land acquisition projects before the LPAC for a recommendation to the Board. Should any issues arise during the course of performing due diligence activities that could inhibit GSWA’s ability to close on a property, GSWA staff will present these items for discussion as early in the acquisition process as possible.

Great Swamp Watershed Association
Board Approval of Land Transactions Policies and Procedures

Final Review by Board of Trustees

Upon receiving a recommendation from the GSWA LPAC, the Board of Trustees will formally act on approval or denial of all land transactions, transfers, sales and exchanges of properties. In addition, the Board will review conservation easement amendments following its amendment policy and any other land transaction issues that it deems important to the organization. Prior to its consideration, the Board will review a fact sheet concerning the land transaction project. The fact sheet will include a visual depiction of the property, text describing its conservation values, issues discussed and recommendations of the LPAC and other pertinent information.

After closing, a letter of gift acknowledgement will be sent to the donor within 60 days.

Project Selection Criteria Checklist

Board Adopted and Approved 3/31/2016 updated xx/xx/2023

PROJECT SELECTION FACT SHEET

Preliminary request to be presented to the Board of Trustees for authorization to move forward with project, (to be filed with Board Minutes). The Board of Directors retains discretion over project acceptance and will evaluate each project and proposal on its own merit after careful investigation.

PART I: PROJECT OVERVIEW

1. PROJECT NAME: _____
2. HOW WAS PROJECT IDENTIFIED: _____
3. DATE OF SITE INSPECTION: _____ BY: _____
4. STREET, CITY, COUNTY: _____
5. BLOCK: _____ LOT: _____
6. TRANSACTION TYPE: _____ Easement Donation OR ___ Fee Land ___ Donation or
___ Purchase
7. ACREAGE, CHARACTER OF PROPERTY (include a Map):

8. DOES THE PROJECT MEET THE MISSION: YES or No? Explain:

8. SUMMARY OF PROPOSED TRANSACTION BY LANDOWNER:

PART II: CONSERVATION & PUBLIC BENEFIT ANALYSIS

Public Benefit Criteria:

To qualify for selection, property must meet AT LEAST ONE of the following criteria with preference given to projects meeting multiple public benefit criteria [with the highest prioritization beginning with item i. to the least of item vii].

- i. ___ Project contains important hydrologic features necessary for protecting water supply, water resources, wetland habitat or for providing natural flood control
- ii. ___ Project borders or affects the integrity of the Passaic River or a tributary
- iii. ___ Project contains land that buffers or is contiguous with existing protected open land
- iv. ___ Project contains natural features of educational or scientific value including land used, or likely to be used, for education in land stewardship
- v. ___ Project contributes to the scenic or passive enjoyment of the general public and is readily accessible by the general public.
- vi. ___ Project contributes to protection of lands in furtherance of federal, state, regional or local conservation plans
- vii. ___ Project requirements:

Great Swamp Watershed Association
Project Selection Criteria and Initial Fact Sheet for Land & Easement Acquisitions
Appendix A of Board Approval of Land Transactions Policies and Procedures

- a. Project can convey a clear, unencumbered title
- b. Project contains no known prohibitive liabilities – hazardous substances, unsafe structures
- c. Landowner will convey an interest that meets the conservation purposes test
- d. Conservation management costs are reasonable and justified for the scope of the project and sourcing of stewardship funds have been identified
- e. The image of GSWA is benefited
- f. Alternative conservation tools have been discussed with the landowner and GSWA is the best suited.

Feasibility Criteria:

GSWA may find that a proposed project has important resource values and meets the mission and goals, but nonetheless presents issues that may weigh against accepting the project. These issues may include:

- i. Project cost of acquisition is prohibitive.
- ii. Project would be unusually difficult or burdensome to monitor, manage or enforce in perpetuity.
- iii. Landowner restricts the provisions in a manner that seriously diminishes the property's primary conservation value.
- iv. Project may incur an unacceptable legal or financial liability which causes a public health or safety issue or an exorbitant expense of cleanup such as contamination, or hazardous structures.
- v. Project offers scenic value that is not readily accessible by the general public.
- vi. Project may have adverse impacts on conservation resources or on the public image of GSWA.
- vii. Future development plans in the area would significantly diminish the conservation values of the site.
- viii. There is another organization that is more qualified to achieve the conservation including other land trust or governmental organizations.
- ix. Legal, ethical or public image problems are associated with the acceptance of the project.

9. CONSERVATION VALUE / PUBLIC BENEFIT SUMMARIZED:

PART III: PROGRAMMATIC VALUE ASSESSMENT:

10. IS GSWA THE BEST ORGANIZATION TO PURSUE THIS PROJECT?
WHY?

Great Swamp Watershed Association
Project Selection Criteria and Initial Fact Sheet for Land & Easement Acquisitions
Appendix A of Board Approval of Land Transactions Policies and Procedures

11. IS THIS PROJECT OF HIGHER PRIORITY OR SIGNIFICANCE? WHY?

12. CHALLENGES / RISK ANALYSIS

DOES THE PROJECT HAVE ANY FEASIBILITY CRITERIA CONCERNS? Yes or No? If YES, explain:

WHAT ARE THE IDENTIFIED RISKS / CONCERNS:

PART IV: TRANSACTION DETAILS

13. ACQUISITION FACTS:

A. Name and address and contact information of landowner(s):

B. Acquisition price and terms of payment: \$ _____

C. Type and current status of acquisition contract:

D. Deadline for exercise or commitment: _____

E. Estimated acquisition closing date: _____

14. DESCRIBE ANY SIGNIFICANT TITLE, SUBDIVISION, SURVEY OR ACCESS ISSUES:

PART V: ENVIRONMENTAL ASSESSMENT:

See the Environmental Assessment Form for more detail.

Visual Assessment Date: _____ By: _____

Findings: _____

Aerials Review Findings: _____

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 Project Selection Criteria and Initial Fact Sheet for Land & Easement Acquisitions
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Neighboring Property Use Findings: _____

Is a Professional Environmental Assessment needed? _____

If so what are the results:

PART VI: FINANCIAL / OTHER:

15. DESCRIBE ANY MANAGEMENT OR INSURANCE ISSUES: _____

16. ANTICIPATED STEWARDSHIP COSTS/LEGAL DEFENSE CONCERNS AND SOURCING OF FUNDS:

17. COOPERATING ORGANIZATIONS/PARTNERS:

18. FUNDRAISING COMPONENT/STRATEGY: **Describe fundraising and grant needs:**

20. COSTS:

Organizational Costs	Landowner Costs	Costs to be Negotiated
	Legal and Tax Counsel	
Closing costs, including title insurance	Survey	
	Appraisal	

ATTACHMENTS: PROPERTY MAP

ACTION REQUESTED:

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BOARD MEETING DATE: _____

BOARD MEETING DECISION: _____

Project Tracking and Due Diligence Checklist
Approved and Adopted by the Board 3/31/2016 updated xx/xx/2023

Purpose of the Form: This checklist is designed to make sure all of the necessary procedures and steps have been followed to complete the project. This is the master project planning document, within which all other project documents are referenced. Note: projects are unlikely to be completed in the linear order shown here.

[Items in brackets are other template documents used at particular times in project development]

Project name: _____

Project Manager: _____

1: INITIAL LANDOWNER CONTACT/OUTREACH

Date

Initials

Initiate Project Selection Criteria Checklist

Initial Landowner contact (e.g. telephone call, personal visit, other)

Type of Contact: _____

Obtain phone number, address, and other relevant contact info and enter into tracking database.

Meeting/Discussion with Landowner(s) and Family/Families:

Explanation of:

- Mission of organization
- What a land trust is, its tools and its role
- Conservation purposes, protection implications and land-use restrictions
- Process involved in the preservation/conservation of the land (based on whether it's an easement, donation etc.)
- Professional advice
- Transaction Alternatives/Landowner Options
- Financial incentives associated with donation (i.e.: tax deduction)
- Importance of legal and financial advice
- Associated transaction costs, including that landowner pays for organization's legal review
- Steps associated with donating a conservation easement

Mail introductory materials to landowner

(e.g. land trust information, conservation/preservation options, costs, etc.)

Date: _____

Type of Materials: _____

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_____	_____	Property research (ownership, liens, encumbrances, easements, estimation of value, etc.). Inquire about recent title commitment, obtain if possible. Preliminary maps will be made.
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_____	_____	Site Visit
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_____	_____	Project Overview information – Schedule A –Presented to the Board of Trustees
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2: INITIAL DATA COLLECTION

<i>Date</i>	<i>Initials</i>	
_____	_____	Begin Initial Fact Sheet; Identify conservation values
_____	_____	Determine best conservation mechanism (conservation easement, fee-simple ownership, exchange/transfer, etc)
_____	_____	Obtain any available natural resource information
_____	_____	Obtain map/survey with property boundaries
_____	_____	Determine local political support and influence
_____	_____	Confirm zoning and subdivision regulations
_____	_____	Identify potential funding sources (preliminary)

3: PROJECT ANALYSIS DECISION-MAKING

<i>Date</i>	<i>Initials</i>	
_____	_____	Complete Project Selection Criteria Checklist and Review with Committee. Secure Committee approval. [Schedule A: Project Selection Criteria Checklist]
_____	_____	Draft project budget
_____	_____	Draft or obtain maps, as needed, to show geographic location in the larger landscape context, entire property boundaries, area to be restricted, and important information such as roads, trails, existing buildings, surface alterations, cultivated areas, slope and elevation information, wetlands and other water features, public access areas, nearby public vantage points, etc.

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<hr/>	<hr/>	<p>Make recommendation and create Committee/Board Summary [Project Selection Fact Sheet] information sheet, including:</p> <ul style="list-style-type: none">• Project/Property name• Landowners• Location• Description of property• Conservation Values/ Public Benefit• Relationship to organization’s mission and conservation focus areas• Problems/challenges• Budget/ funding partners;• Stewardship requirements and funding partners
<hr/>	<hr/>	<p>Obtain preliminary Committee Approval to proceed. Approval recorded in committee minutes.</p>
<hr/>	<hr/>	<p>Obtain additional information identified by Committee review Provide Project Selection Criteria and Fact Sheet information to the Board of Trustees prior to Board Meeting</p>
<hr/>	<hr/>	<p>Obtain preliminary Board of Trustees Approval to proceed. Approval recorded in Board minutes.</p>
<hr/>	<hr/>	<p>Begin drafting conservation easement terms</p>
<hr/>	<hr/>	<p>Obtain a recent Title Report or Commitment with all documents required in Schedules A and B</p> <p style="text-align: center;">_____ Date ordered _____ Date received</p>
<hr/>	<hr/>	<p>Confirm or identify likely funding options. Begin fundraising appeal if needed. If government funding is utilized, begin grant process adhering to grant communication and fulfillment requirements.</p>
<hr/>	<hr/>	<p>Send Letter of Intent to landowner (include discussion of conservation values, landowner’s intent, mutual goals, estimated transaction costs, landowner’s need for financial and legal advice, importance of obtaining deeds, mortgage information, title commitment etc.) [Letter of Intent Form]</p>
<hr/>	<hr/>	<p>Obtain signed letter of intent from landowner.</p>

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_____ Obtain written statement of land donor's wishes for the property.

4: DUE DILIGENCE / EASEMENT NEGOTIATIONS – any substantial changes are communicated to the Board of Trustees

<i>Date</i>	<i>Initials</i>	
_____	_____	Title Report or Commitment. If not done already, obtain a recent Title Report or Commitment with all documents required in Schedules A and B.
_____	_____	Obtain copy of Deed (Warranty, Quit Claim) or copy of Deed of Trust (Mortgage Deed)
_____	_____	Complete Stewardship / Legal Defense Endowment Calculations
_____	_____	Negotiate terms of easement/sale (price, payment terms, and payment of stewardship endowment etc.)
_____	_____	Finalize project budget
_____	_____	Begin appraisal process (if applicable) _____ ordered (must be within 60 days of closing) _____ received
_____	_____	Draft conservation easement [Conservation Easement Template]
_____	_____	Mortgage subordination (if applicable) _____ ordered _____ received
_____	_____	Hazardous Substances Assessment Report (Phase I) (if needed) [Environmental Assessment Form] Field Inventory Conducted (date) _____ Name of contractor/staff member responsible _____
_____	_____	Baseline Report: field inventory conducted and baseline report drafted

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		Name of contractor/staff member responsible _____ [Baseline Document Report]
_____	_____	Present / Update Board of Trustees
_____	_____	Final Appraisal (needed within 60 days of donation of easement / sale to comply with IRS regulations) _____ ordered _____ received
_____	_____	Survey or waiver request(if needed)
_____	_____	Obtain Covenants, Conditions and Restrictions (if applicable)
_____	_____	Legal review of title report and any other pertinent documents within 30 days of closing by organization's counsel Name and address of Attorney: _____ _____
_____	_____	Title insurance satisfactory (for easements and fee transactions)
_____	_____	Local Planning Board notification (if applicable) _____ date sent _____ date of response
_____	_____	Tax issues identified, reclassification date determined; funding identified if needed
_____	_____	Legal review by landowner's counsel
_____	_____	Sign purchase or option agreement if applicable
_____	_____	Baseline Report Completed
_____	_____	Final conservation easement completed
_____	_____	Final Committee approval
_____	_____	Final Board of Trustees Resolution; including approval of any changes to the Conservation Easement Stewardship and Defense Fund

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_____ **Final letter to landowner** (outlines costs, closing date/ location)

5. CLOSING

<i>Date</i>	<i>Initials</i>	
_____	_____	Received stewardship endowment
_____	_____	Sign all legal documents
_____	_____	Baseline Report signed by organization and Landowner
_____	_____	Obtain copy of closing documents
_____	_____	Record Conservation Easement or deed of conveyance in relevant county
_____	_____	Original returned to the GSWA
_____	_____	Record the restriction of monies for Conservation Easement Stewardship and Defense Fund
_____	_____	Notify Board of Trustees of Closing

6. POST CLOSING

<i>Date</i>	<i>Initials</i>	
_____	_____	Complete IRS-8283: Noncash Charitable Contributions when all submitted by landowner and all other information filled out. Confirm that values shown match those on appraisal.

Obtain 30 days after closing

<i>Date</i>	<i>Initials</i>	
_____	_____	Recorded deed for fee title and/or conservation easement
_____	_____	Signed settlement statements

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- _____ _____ **Signed miscellaneous closing documents** (such as signed contract, water rights deed, closing confirmation, affidavits, tax statements, and misc. agreements and affirmations)
- _____ _____ **Title policy** issued by the title company after closing (if necessary)

Due 30 days after closing

- _____ _____ **Thank-you for donation of property** (easement, fee). Send with copies of recorded documents, blank form 8283 and 'acknowledgement of value' form
- _____ _____ **Thank-you for any stewardship donation** received (if applicable)
[Thank-you letter template]
- _____ _____ **Press release** prepared and issued
- _____ _____ **Administrative Follow-up steps** – organization of files and securing safe storage for originals of key documents (*due 30 days to 6 months*)
[Permanent file index – list of materials to include in permanent file]
- _____ _____ **Names of landowner(s), donor(s) and other individual names forwarded to organization's Development Office** to receive newsletters and solicitations (*due 30 days to 6 months*)

Due 1 year after closing

- _____ _____ **Final Land Management Plan** (if applicable)

Due periodically after closing as agreed

- _____ _____ **Reports and Updates** – note it is necessary to review the terms of any grant agreements to understand the responsibilities in this area
- _____ _____ **Copy of completed Form 8283 returned** from landowner and filed
- _____ _____ **Copy of completed Acknowledgement of Value form returned** from landowner and filed

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_____ _____ **Copy of appraisal** provided to the organization from landowner
and filed

Approved and Adopted by the Board of Trustees on the 31st day of March 2016.