

**The Nature Foundation of Will County
Minutes of the July 22, 2020 Meeting
Conducted by Zoom Conferencing and Conference Call**

Vice Chair Flax called the meeting to order at 5:04 p.m.

Flax led the pledge to the flag.

Roll was called and the following ten Directors were present. A quorum of seven voting Directors was present.

Voting Directors Present:

- Marcy DeMauro
- Ann Dralle
- Jim Flax
- Ed Garner
- Ragan Pattison
- Donna Theimer
- Jeff Tuminello

Non-voting Directors Present:

- Donald Gould
- Meta Mueller
- Ralph Schultz
- Rachel Ventura

Others Present: Cindy Harn, Executive Director

Approval of Minutes

Theimer moved to approve the minutes of the May 27, 2020 meeting, seconded by Tuminello. The motion was approved unanimously.

Reports of Officers

Chairperson's Report

There was no Chairperson's report.

Treasurer's Report

- Financial Report and Balance Sheet

Harn reviewed the Balance Sheet Financial Report dated June 30, 2020. Total assets are \$232,957 and include \$44,102 in the Checking Account, \$105,617 in the Money Market Account, \$1,100 in Petty cash, \$75,756 invested in a CD, and \$6,382 in Accounts Receivable. Of the total assets, \$84,072 is donor restricted and \$148,885 in unrestricted. Liabilities are \$8,306 in Accounts Payable that are presented later for payment. The Foundation's Total Net Assets are \$224,651. Harn noted that details for all assets and liabilities are provided on page 2 of the balance sheet.

Harn presented a new report, a quarterly statement that now provides a breakdown of how new and various revenues are being received. Harn also reviewed the 2020 Budget vs. Actual Report, which shows a total revenues of \$23,130.21 and total expenditures of \$28,246.38; when interest income is included, net operating revenue is -\$4,041.03. This is not a reflection of the Foundation's financial position as the Budget vs. Actual Report is not connected to the cash reserve. Harn noted that this report does not include the budget amendments that will be presented for approval later in the agenda.

DeMauro moved to accept the Balance Sheet and Budget Reports as presented, seconded by Pattison. The motion was approved unanimously.

- **Schedule of Bills**

Harn reviewed the schedule of bills totaling \$8,305.98 for the period May28 – July 15, 2020. Harn noted that the check to the Illinois Department of Revenue was for sales tax we collected on the native plant sale group order through Possibility Place Nursery. Also the \$1,500 check to Comcast was sent originally to the Foundation in error; it was intended for a license fee that should have been sent to the Forest Preserve District. The check to Kavanagh Grumley and Gorbald included payment for the \$150 assumed name filing fee to the State of Illinois that Matt Campbell automatically sent on our behalf; Harn also sent a \$150 to the State. She will work with the attorney and the State to correct this double payment. The Schedule of Bills also shows reimbursements to volunteers stewards for approved grants in the Restore Will County fund; details credit card changes for June and July; donations to the Forest Preserve for various capital projects; and interest income accrued in the Money market Account for May and June. Harn noted that the current CD will mature on August 7th. She will work with the Finance Committee to determine if the CD should be renewed or the funds moved into the Money Market.

Theimer moved to approve the Schedule of Bills as presented in the amount of \$8,305.98, seconded by Dralle. The motion was approved unanimously.

Committee Reports

Fundraising and Projects Committee

There was no report.

Finance Committee Report

There was no business to report.

Board Development Committee

DeMauro reported that the Committee has one action item on the agenda, for the reappointment of an existing Director.

Old Business

There was no old business.

New Business

Approve the Re-Appointment of Director Theimer for a Two-Year Term

DeMauro stated that Donna Theimer's two-year term expires in August. She is agreeable to be re-appointed for a two-year term. DeMauro stated that while the By-Laws require the approval of new director appointments by both the Foundation board and the Forest Preserve Board of Commissioners, the re-appointment of existing directors is approved solely by the Foundation Board. DeMauro also stated that the Board Development Committee is recommending the re-appointment of Donna Theimer to a two year term, expiring in August 2022. However, it must be noted that the Committee is evaluating and will be recommending a new schedule that will maintain staggered terms but align the expiration and appointment dates of all voting Directors with the annual meeting and election of officers. Recommendations will be provided to the Board for consideration at a later date.

Dralle motioned to approve the re-appointment of Donna Theimer as a Director for the Foundation's Board for a two-year term to August 2022. The motion was seconded by Tuminello and approved unanimously.

Approve Resolution No. 20-01 Amending Resolution No. 19-02 Establishing the Budget for The Nature Foundation of Will County for Fiscal Period Beginning January 1, 2020 and Ending December 31, 2020

Harn stated that there were several reasons the current year's budget needs to be amended, as follows.

Address a reporting error dating back to 2018. Although the carry over revenue from 2018 into the 2019 budget was accurately reported, it did not include the \$93,225 in restricted and unrestricted funds for various approved projects. While the reserve balances were reported elsewhere in the monthly financial reports, they were not tied directly to the budget. This error was repeated in the 2019 carryover into the 2020 budget. To more accurately report the Foundation's financial position, the proposed amendment, as indicated in Exhibit A of Resolution No 20-01, provides the amounts for restricted (\$69,123.67) and unrestricted (\$105,221.63) funds, and the 2019 year end net revenue carryover (\$56,539.17), resulting in a January 1, 2020 beginning balance of \$230,884.47.

Address 2019 year-end donations. Several significant year end donations in 2019 were received after the 2020 budget was approved on December 4, 2019. As a result the actual new revenue in 2019 increased by \$61,486, from \$88,883 to \$150,369.

Cancellation of the annual native plant sale. 2020 revenue and expense projections need to be adjusted as a result of canceling the Bringing Nature Home Native Plant Sale due to the Covid-19 pandemic and shifting to on-line ordering in which the Foundation realized a 10% share of the orders. The budget amendments show gross plant sales revenue at \$21,500 (a decrease of \$42,500) and plant sale expenses at \$5,293 (a decrease of \$25,882).

Donation box revenues. Due to the closure of FPD facilities from the pandemic, revenue from donation boxes was decreased by \$400 to \$8,500.

Capital Projects. The budget amendment address a previous omission in reporting amounts of restricted and unrestricted funds as well as addressing the realignment of funds and projects (previously approved by the Board in July 2020) as a result of impacts from the Covid-19. The revised amount of \$91,339 (an increase of \$57,839) addresses changes in programs and projects.

In summary, Harn stated that the amended beginning fund balance and carryover for the 2020 budget is \$230,884 and a projected \$31,100 in new revenue, resulting in \$261,984 in total operational assets.

The amended expenditures total \$132,780, with a \$15,000 contingency as an expense. The anticipated year end carryover for the beginning balance on January 1, 2021 is \$129,204. The Board's commitment to financial stability and building a solid reserve will carry the Foundation through this year and into next, however, budget planning for 2021 will require a more cautious approach, especially in capital projects, as the pandemic unfolds in the coming months and years.

Theimer motioned to approve Resolution No. 20-01 Amending Resolution No. 19-02 establishing a budget for the fiscal period January 1 – December 31, 2020, as presented. The motion was seconded by Garner and unanimously approved.

Mid-Year Status Report and Analysis – Plan of Work

Harn provided a detailed mid-year status report (January 1 – June 30) on projects and tasks identified in the Foundation's 2020 Plan of Work by the categories of Accomplished, On Hold and key actions targeted for completion in July 1 – December 30. Harn also included an analysis of her consulting services which outlines the different areas of work, the type of activities in each major area, the hours spent in each major area the first half of the year and the percentage of her time that it represents. These data will be helpful with future planning efforts.

The pandemic has resulted in the cancellation of all events, with severe impacts to networking and fundraising; however, the Foundation has made significant strides in social media. Our ability to stay engaged and present in the minds of donors is critical during this time. Harn stated the pandemic has given her the opportunity to focus on Foundation infrastructure and discover ways to build donor engagement in a virtual way.

Approve a Privacy Policy and Terms of Use Policy for the Foundation's Web Site

Harn stated that the Foundation does not have a Privacy Policy or Terms of Use Policy for its website. Privacy laws require that a Privacy Policy be posted on a website if visitor's personal information is collected. In addition many third party services to enhance a website's performance also require the posting of a Privacy Policy. Such a policy is a legal agreement explaining what kind of personal information the Foundation gathers from website visitors, how it uses this information, and how it keeps personal information safe.

A Terms of Use Policy should be used by a website that stores any type of personal information. It is a binding legal agreement that a user must agree to and abide by to use a website or service. Such a policy will allow the Foundation to mitigate liability, define permitted conduct, and establish indemnification for its website. It also allows the Foundation to limit or exclude liability, and implement an arbitration clause.

Harn stated that Ragan Pattison reviewed both policies. Once approved, the policies would be placed on the Foundation's website. DeMauro motioned to approve the Privacy Policy and Terms of Use Policy as presented, seconded by Theimer. The motion was approved unanimously.

Provide Direction on the Planning and Execution of an Oaktober Tree & Shrub Sale in Partnership with Possibility Place Nursery

Harn stated that when the 2020 Bringing Nature Home Native Plant Sale was cancelled due to Covid-19 and shifted to an on-line sale in spring, there was the hope we could still host a fall woody plant sale event. Harn briefed the Board about ongoing discussions with the Forest Preserve District and

Possibility Place Nursery about having a fall tree and shrub sale fundraiser that could be modified as an on-line pre-order and in person pick-up, and comply with the restrictions of Illinois' Phase 4: Revitalization of the Recovery Plan. Harn noted that staff support would be needed, and she would solicit District volunteers to help on the day for pick-up. She also noted that the ample parking at the Sugar Creek Administration Center (SCAC) allowed for efficient pick-up and minimized contact with the public. Although the amended 2020 Budget does not include revenues or expenses for a fall tree and shrub sale, the only potential expense is the wholesale purchase of plant material, which would be 100% offset by the sale of that material.

If approved, the Oaktober Tree and Shrub Sale will be launched on-line August 1st, with orders due by September 15th, and order pick-up scheduled for Saturday, October 3rd at SCAC. Alternative arrangements will be made for those unable to pick-up their order on October 3rd. In response to a question about the Foundation's share of the sales, Harn noted that once she see the species and prices of the plants offered, she will build in an amount that would go to the Foundation.

Theimer motioned to approve the Oaktober Tree and Shrub Sale fundraiser as outlined, seconded by Tuminello. The motion was approved unanimously.

Provide Direction on the Use of Donated Items Intended for the Bringing Nature Home Native Plant Sale Silent Auction and Raffle

Harn provided a list of items that were donated for the 2020 Bringing Nature Home Native Plant Sale as a result of solicitations from members of the Fundraising & Projects and Native Plant Sale Committees. Upon cancellation of this event due to the Covid-19 pandemic, there was hope the donated items could be offered for auction or raffled at an in-person tree/shrub sale in the fall. It is now clear that the Oaktober Tree and Shrub Sale will be an on-line pre-order and in-person pickup event. Harn reviewed options for the disposition of the donated items. The donated items of larger-value and artwork pieces would be held for a plant sale next year or a future on-line auction and raffle fundraising initiative.

Following discussion, Dralle motioned to approve the use of the donated items listed in the memorandum included in the agenda packet (adding to that the two gift cards from Farm and Fleet) for summer and monthly donor campaigns and donor surveys offering a chance to win the item. The motion was seconded by Garner, and approved unanimously.

Reports

2019 Progress Report (sent via email on July 22, 2020 prior to the meeting)

Harn stated that the 2019 Progress Report was emailed to everyone this afternoon. It is undergoing one final edit for format and spelling. Once this is done the report will be loaded onto the Foundation's web site. A link to the document will also be placed on Facebook and emailed to donors/supporters. Harn will also send an email with the report to our business supporters. At this time, none will be printed as no in person meetings will be held this year with donors and business supporters due to Covid-19. Directors gave very positive feedback to Cindy about the 2019 Progress Report.

Presentations

There were no presentations.

Comments by Directors

There were no comments by directors.

Comments by the Public

There were no comments by the public.

Comments by the Executive Director

Harn stated that virtual check presentations to the Forest Preserve Board of Commissioners are scheduled for August 13, 2020 and November 12, 2020. Harn will reach out to board members in advance of these dates asking if anyone would like to participate. Harn reminded Board members to complete the required annual ethics training, which is a module accessed on the Board Member portal. Harn asked to be notified via email when you complete the training. Harn also reminded everyone to complete the annual disclosure of conflicts of interest; these forms were mailed to each Board member and a self-addressed, stamped envelope was included.

Next Meeting Date

The next scheduled meetings of The Nature Foundation of Will County Board of Directors for the remainder of 2020 are: Wednesday, September 23rd; Wednesday, October 28th (annual strategic planning session); and Wednesday, December 2nd (annual meeting).

Adjournment

Dralle moved to adjourn the meeting at 6:20 p.m., seconded by Pattison. The motion carried unanimously.

Respectfully submitted,

Marcella M. DeMauro

Marcella M. DeMauro
Secretary