FIGURE — THE LONG HORIZON

Figure · Temporal scale of stewardship
Editorial timeline

Figure — The long horizon

AI-assisted editorial plate or brand diagram · not a Foundation property photograph · CommUNITY Land Foundation

FIGURE — INSTITUTIONAL ANATOMY

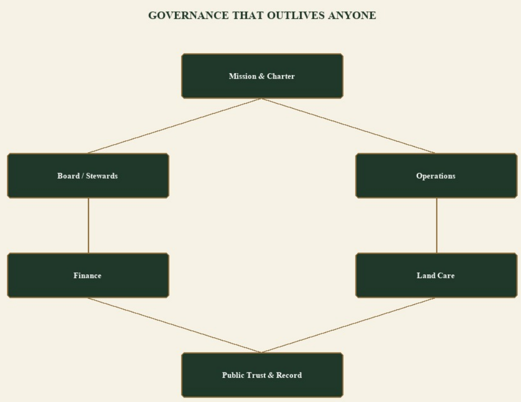

Figure · Institutional anatomy
Accountability flows both ways

Figure — Institutional anatomy

AI-assisted editorial plate or brand diagram · not a Foundation property photograph · CommUNITY Land Foundation

FIGURE — ARCHITECTURE OF FLOURISHING

Healthy societies emerge from healthy relationships
Showstopper vector figure · brand palette · print-safe

Figure — Architecture of flourishing

AI-assisted editorial plate or brand diagram · not a Foundation property photograph · CommUNITY Land Foundation

The long light

AI-assisted editorial plate · The Future Is Cultivated.

FINANCE, DEVELOPMENT & DONOR STEWARDSHIP

Budgeting · Internal controls · Fundraising ethics · Restricted gifts · Long-term stewardship funding

Purpose

Every dollar is a form of stewardship.

This manual governs budgeting, internal controls, fundraising ethics, restricted gifts, donor privacy, grant management, reserves, financial reporting, and long-term funding for land care.

Financial practice exists to protect the mission, people, and living systems—not to accelerate growth beyond capacity.

Invented figures never appear. Public claims must be verified.

Financial Philosophy

Mission will always remain greater than expansion.

Scale will never replace quality. Trust will never be sacrificed for speed.

Every dollar should support mission before expansion. Growth follows capacity.

Transparency builds trust. Documentation preserves institutional memory.

Budget Priorities

When resources are limited, prioritize in this spirit:

- Stewardship
- Safety
- Governance
- Education
- Restoration
- Administration

Administration is necessary; spectacle is not.

Annual Budgeting

Prepare an annual budget before the fiscal year begins.

Link each major expense to mission purpose and stewardship capacity.

Include contingency for emergency land care, safety, and compliance.

Review budget against actuals regularly. Document material variances and corrective action.

Do not acquire land or start multi-year obligations without a funding path for care.

Reserves

Healthy institutions maintain:

• Operating reserve for continuity

• Stewardship reserve for ongoing land care

• Legal and compliance contingency

• Opportunity reserve only when core care is funded

Reserves protect future stewards from temporary shortfalls.

Internal Controls

Protect institutional assets through:

• Separation of duties where practical
• Dual authorization for material expenditures
• Written approval thresholds
• Secure banking and payment access
• Regular bank reconciliation
• Documented contracts and invoices
• Annual independent review or audit as required by law and good practice

Controls serve trust. They are not bureaucracy for its own sake.

Recordkeeping

Maintain permanent or long-retention records of budgets, gifts, grants, contracts, tax filings, and board financial approvals.

Use consistent filenames, backups, and access controls.

Today's records become tomorrow's institutional memory.

Fundraising Ethics

Fundraising materials must:

- State the specific need
- State intended use of funds
- State current project status honestly
- Disclose restrictions
- Explain how progress will be reported
- Distinguish proposed goals from confirmed goals
- Never promise outcomes that cannot be guaranteed
- Never invent impact statistics

Urgency without justification weakens trust.

Organizational Status in Fundraising

Until the Foundation acquires property or completes projects, clearly distinguish founding intentions, proposed programs, current activities, and confirmed partnerships.

Never imply ownership, completed restoration, measurable impact, or formal partnerships before they exist.

Restricted Gifts

When gifts are restricted:

• Document donor intent in writing

• Track restricted funds separately

• Spend only for the stated purpose

• Seek written modification if purpose becomes impossible

• Report use of restricted funds honestly

Respect for restricted intent is a form of stewardship.

Donor Privacy

Donor trust requires:

- Collect only necessary information
- Store data securely
- Limit access to authorized personnel
- Do not sell or trade donor lists
- Honor anonymity requests
- Obtain consent before public recognition

Recognition should be accurate, proportionate, consistent, approved, and respectful of privacy. The mission remains more prominent than individual recognition.

Grant Management

Grants should advance stewardship capacity. Practice:

• Review eligibility and fit with mission

• Budget realistic match and reporting capacity

• Track deliverables and deadlines

• Separate restricted grant funds

• Report truthfully, including unfinished work

• Retain proposals, awards, and reports

Financial Reporting

Report at least annually with:

- Statement of activities or equivalent
- Statement of financial position
- Cash position and reserves
- Restricted vs unrestricted balances
- Material commitments and contingencies
- Notes explaining significant changes

Reports should include limitations and unfinished work—not only successes.

Long-Term Stewardship Funding

Land accepted without a care plan is not a gift—it is a liability transferred to the future.

Before acquisition or long-term easement obligations, model multi-year costs: monitoring, restoration, insurance, legal, access, and volunteer support.

Prefer durable funding (endowment, reserves, multi-year pledges) over one-time enthusiasm.

If capacity is insufficient, decline or delay is an act of stewardship.

Development Cycle

Development is relationship, not extraction:

- Clarify annual priorities
- Identify authentic needs
- Invite participation without pressure
- Thank promptly and specifically
- Report use of gifts
- Renew relationships through stewardship stories that are real

Questions Before Major Financial Decisions

Before major commitments, ask:

- Does this strengthen flourishing?
- Is it financially responsible?
- Can it be stewarded long-term?
- Would future generations understand this decision?
- Are we growing only as quickly as we can steward responsibly?

Finance Promise

We will budget for care before expansion.

We will report honestly, including limits.

We will honor restricted intent.

We will protect donor privacy.

We will fund stewardship as a multi-generational obligation.

EVERY DOLLAR
IS A FORM
OF
STEWARDSHIP.

Closing Principle — Finance, Development & Donor Stewardship Manual

MISSION BEFORE EXPANSION.

Growth follows capacity.

End of PDF 021

End of PDF 021 · Finance, Development & Donor Stewardship Manual · Edition 1.0

If a later ChatGPT manuscript conflicts, paste it and this edition will be revised to match official text.

Next: PDF 022 — Annual Stewardship Report Template

The Future Is Cultivated. — CommUNITY Land Foundation