

### Cumberland Historical Society

The Cumberland Historical Society ("CHS") was founded in 1939 through the dedicated efforts of Herman and Phyllis Sweetser. The meetings were first held in the Prince Memorial Library. In 1989 the CHS moved into a home of its own. That building was built in 1853 as a one-room schoolhouse, the bricks of which were fired right in the town.

The CHS is a group of 190 or so members; a totally volunteer group.

There are over 200 homes in the town that are over 100 years old; 50 from that inventory are over 200 years old.

The museum is the repository of an interesting collection of artifacts that connect with the town. They range from home deeds from the 1700's to pieces of dinnerware brought back from England by one of the town's sea captains. Indian artifacts, Revolutionary War, Civil War, WWI and WWII items are available to view. A number of family genealogies and histories of businesses of the town are in development.

*This Policy and Operating Procedure Manual is a Board of Directors' best practice document. It defines board member roles and responsibilities, including fiduciary and governance responsibilities.*

*This Policy and Operating Procedure Manual's [Table Of Contents](#) outlines subject matter.*



## Table Of Contents

<b>Cumberland Historical Society .....</b>	<b>1</b>
<b>Table Of Contents.....</b>	<b>2</b>
1. Definitions .....	4
2. Mission Statement .....	4
3. Collections Policy.....	4
4. Facilities .....	4
5. Membership.....	5
6. Internal Communication .....	5
7. External Communication .....	5
8. Meetings.....	6
9. Board Of Directors .....	6
10. Curator.....	7
11. Duties of Officers .....	7
12. Committees and Programs .....	8
13. Expenditures .....	10
14. Document Retention and Destruction .....	12
15. Fairness and Equity Practices .....	12
16. Conflicts of Interest.....	12
17. Code of Ethics .....	12
18. Personal Liability .....	13
19. Dissolution of CHS .....	13
20. Prohibited Distributions.....	13
21. Prohibited Activities .....	13
22. Board Of Directors Authorized Signatories .....	14
23. Exhibits.....	14
<b>Exhibit-Cumberland Historical Society By-Laws .....</b>	<b>15</b>
1. Article I. Purpose .....	15
2. Article II. Board of Directors (BOD).....	15
3. Article III. Officers & Appointees & Committees .....	15
4. Article IV. General Meetings of the Society .....	15
5. Article V. Vacancy.....	15
6. Article VI. Amendment of the By-Laws .....	15
7. Article VII. Dissolution.....	16
8. Revision History .....	16
<b>Exhibit-Cumberland Historical Society Collections Policy .....</b>	<b>17</b>
1. Introduction.....	17
2. Accession Policy .....	17
3. Loan Policy.....	17
4. Deaccession Policy .....	17
5. Collections Committee .....	18
6. Appraisals .....	18
<b>Exhibit-CHS Membership Application .....</b>	<b>19</b>
<b>Exhibit-Operation Of The Museum and Artifact Management .....</b>	<b>20</b>
1. Curator.....	20
2. Accepting Artifacts .....	20
3. Budget .....	20
<b>Exhibit-Document Retention Policy .....</b>	<b>22</b>
1. Purpose.....	22
2. Policy .....	22
<b>Exhibit-Board Member Conflict Of Interest Disclosure Agreement.....</b>	<b>24</b>
1. Policy Statements .....	24
2. Self-Reporting.....	24
3. Acceptance.....	24

# Policy and Operating Procedure Manual

**Exhibit-Board of Director Officer Position Descriptions ..... 25**

- 1. Chairperson..... 25
- 2. Vice Chairperson ..... 25
- 3. Secretary..... 25
- 4. Treasurer ..... 26

**Exhibit-Scholarship Application For Award ..... 29**

**LAST PAGE..... 30**

## Policy and Operating Procedure Manual

This Policy and Operating Procedure Manual (“POP”), effective as of August 22nd, 2020 (“Effective Date”), is adopted by Cumberland Historical Society (“CHS”), a Maine corporation, with a mailing address of 4A Blanchard Road, Cumberland, Maine 04021 operating under Federal EIN #47-2903608.

### 1. Definitions

- 1.1 **“§IRS 501(c)(3)”** means a business organization that is granted federal income tax exemption status under the Internal Revenue Code, 26 USC §501(c)(3).
- 1.2 **“Board” or “BOD” or “Board Of Directors”** means the current sitting Cumberland Historical Society Board members.
- 1.3 **“By-Laws”** means the current set of rules, regulations, and guidelines enacted by the CHS, that it must follow, providing a framework for its operation and management. The CHS By-Laws are shown in [Exhibit-Cumberland Historical Society By-Laws](#).
- 1.4 **“CHS”** means Cumberland Historical Society.
- 1.5 **“Curator”** means the manager, overseer, and keeper of a cultural heritage institution’s artifacts and is a content specialist charged with the CHS’s collections and involved with the interpretation of heritage material.
- 1.6 **“Fiscal Year”** means the annual period starting July 1<sup>st</sup> and ending June 30<sup>th</sup> of the following year.
- 1.7 **“Initiator”** means a person seeking a decision from the Board.
- 1.8 **“Membership Committee”** means the structure and duties set forth in ¶12.1 **Membership Committee**.
- 1.9 **“Quorum”** means five Board members who must be present (either virtually or in person) at a meeting before any business can be transacted legally. CHS Board's quorum must be specified in its By-Laws.
- 1.10 **“Special Meeting”** means any meeting not scheduled in advance that is called by the Board of Directors Chairperson or by a majority of Board members.

### 2. Mission Statement

The purpose of the Society is to collect, preserve, and display the cultural, historical, and scientific materials that document the prehistory and history of the area now known as the Town of Cumberland with the goal of supporting education and furthering research into its people, culture, and natural world.

### 3. Collections Policy

CHS obtains most its collection of artifacts and documents through donations of its members and the general public. The attached [Exhibit-Cumberland Historical Society Collections Policy](#) provides details of Accession, Loan, and Deaccession processes, and other statements.

### 4. Facilities

Review/Revise Insurance Policies after the move; rental Agreement between CHS/Town; new Building access – Who/Keys; provide Retail Store space in the new building; open house at new museum;

## 5. Membership

### 5.1 General

- 5.1.1 Membership is open to anyone who submits, or has submitted for them, a completed CHS Membership Application as shown in [Exhibit-CHS Membership Application](#), and the required dues.
- 5.1.2 Membership levels are:
  - 5.1.2.1 Individual.
  - 5.1.2.2 Family/Household (old terminology). Members living at the same address.
  - 5.1.2.3 Benefactor/Sustaining (old terminology).
  - 5.1.2.4 Business.
  - 5.1.2.5 Student.
- 5.1.3 Membership rates shall be set by the Board in the last month of the fiscal year. The updated fee schedule will commence with the first month of the new fiscal year.
- 5.1.4 Membership dues are renewed annually on the anniversary of application.
- 5.1.5 Membership is free for students attending MSAD 51.
- 5.1.6 Lifetime or Honorary (Emeritus) members are nominated from the general membership and are approved by the Board. If approved by the Board, dues are no longer required.
- 5.1.7 A member has no obligation to serve in any capacity.

### 5.2 CHS [Membership Application](#)

- 5.2.1 The Board shall appoint a membership coordinator or committee to receive applications, and collect and record dues.

### 5.3 Membership Maintenance

- 5.3.1 The membership coordinator or committee will maintain the quality of the membership database.

## 6. Internal Communication

- 6.1 Discussions and decisions will be reserved for scheduled Board meetings. When situations emerge because of time constraints or emergency situations, electronic means can be substituted.
- 6.2 In all cases, every attempt should be made so that Board members receive the information at the same time.
  - 6.2.1 Decision Making Proposal Process: Any Board member may request that a matter be placed on the agenda for the next Board meeting.

## 7. External Communication

### 7.1 Newsletters

- 7.1.1 General membership newsletters will normally be distributed electronically unless a member desires a hard copy as indicated on their CHS [Membership Application](#).
- 7.1.2 Notifications may be sent out separately by Email or hard copy to members, but distribution should be timed so members receive around the same time.

## Policy and Operating Procedure Manual

7.1.3 The BOD will decide how often newsletters should be published.

7.2 **Web Page.** The Secretary will be responsible to ensure that all Board minutes and newsletters, and other relevant information are posted on the Town of Cumberland website.

### 8. Meetings

#### 8.1 Board of Directors Meetings

8.1.1 The Board will meet within one month of being elected.

8.1.2 An agenda will be sent out one week in advance.

8.1.3 Meeting dates and times for the forthcoming year will be set by the Board at the Annual Membership Meeting.

8.1.4 All meetings are open to the CHS membership for observation, and participation, if invited. At the discretion of the Board, non-members of the CHS may be invited to attend. The Board reserves the right to adjourn to executive session at any time within its discretion.

8.1.5 Motions must be passed by a majority of the Board members present.

8.1.6 Additional Board meetings with the purpose to consider a specific item may be called by the Chair of the Board with written notice to all Board members at least 10 business days prior to the scheduled meeting.

8.1.7 Virtual participation and voting is allowed.

8.1.8 The agenda for the first board meeting following the annual membership meeting shall include:

8.1.8.1 Review proposed changes to the [By-Laws](#), if any.

8.1.8.2 Review proposed changes to the POP, if any.

8.1.8.3 Appoint Curator.

8.1.8.4 Review dues structure.

8.1.8.5 Review Museum operating hours.

8.1.8.6 Review Annual Speakers Presentation program.

8.1.8.7 Completion and collection of any [Board Member Conflict Of Interest Disclosure Agreement](#).

8.1.8.8 Review Operational Budget and Capital Budget.

#### 8.2 Annual Membership Business Meeting

8.2.1 At a minimum, an Annual Membership meeting will be scheduled for October at a day and time set by the Board.

8.2.2 A ten business day notice will be sent to all members with an agenda to be discussed.

8.3 Robert's Rules of Order will be used at each and every meeting on an as-needed basis.

8.4 Quorum. The number of members needed to constitute a quorum for each kind of meeting is stated in the By-Laws.

### 9. Board Of Directors

9.1 Minimum age is 18 years old.

## Policy and Operating Procedure Manual

9.2 Directors will not receive compensation for participation on the Board. However, they may be reimbursed for any personal out-of-pocket expenses incurred on behalf of the CHS with prior approval of the Board Chair.

### 9.3 Duties

- 9.3.1 Ensure the CHS is faithfully fulfilling its charitable purpose and is responsible for governing the organization.
- 9.3.2 Oversee fiscal responsibility.
- 9.3.3 Ensure transparency and accountability of operations within the CHS.
- 9.3.4 Oversee all investments in the CHS are in its best interest.
- 9.3.5 Ensure the museum is properly maintained.
- 9.3.6 Oversee the acquisition of artifacts and storage.
- 9.3.7 Develop long term strategic planning.
- 9.3.8 Approve annual operating budget.
- 9.3.9 Develop and approve capital improvement budget.
- 9.3.10 Appoint a curator.
- 9.3.11 Purchase and maintain Directors' & Officers (D & O) insurance to cover Board members.

### 9.4 Term Limits

- 9.4.1 The members of the Board of Directors are elected for a one year term.
- 9.4.2 There is no limit on the number of consecutive terms that may be served.

9.5 **Absences/Vacancies/Resignations.** The remaining members of the Board shall determine when a position has become vacant, and will appoint a new member to fill the unexpired term or call a general membership meeting to fill the vacant position for the unexpired term.

9.6 **Rights as Board Members.** Reasonable access to internal information of the organization. With at least five business day notice, any Board member may inspect all books and records of the CHS for the purpose of fulfilling their duties.

## 10. Curator

10.1 The Curator is appointed by the Board of Directors at the first Board meeting of the new fiscal year for a one-year period and may be reappointed annually for one-year periods indefinitely.

10.2 The Curator is responsible for the daily operation of the museum and its artifacts. The list of duties for the Curator along with "Operation Of The Museum and Artifact Management" is shown in [Exhibit-Operation Of The Museum and Artifact Management](#).

## 11. Duties of Officers

11.1 **Chairperson.** Presides at all meetings of the CHS and will be entitled to vote on all matters. For more detail, refer to [Exhibit-Board of Director Officer Position Descriptions](#).

11.2 **Vice Chairperson.** Presides at all meetings in the absence of the Chair. For more detail, refer to [Exhibit-Board of Director Officer Position Descriptions](#).

## Policy and Operating Procedure Manual

- 11.3 **Secretary.** Responsible for the administrative support of the Board. For more detail, refer to [Exhibit-Board of Director Officer Position Descriptions](#).
- 11.4 **Treasurer.** Responsible for all financial records and reports. For more detail, refer to [Exhibit-Board of Director Officer Position Descriptions](#).

### 12. Committees and Programs

#### 12.1 Membership Committee

- 12.1.1 The function of the Membership Committee is to develop a marketing plan to retain and increase membership. The Membership Committee will develop the annual budget to implement the plan.
- 12.1.2 The BOD will approve the plan. The Chair of the Membership Committee will update the Board quarterly. The Chair of the Membership Committee, unless a current BOD member, will not have a vote when the BOD discusses and votes on membership issues.

#### 12.2 Nominating Committee

- 12.2.1 The function of the Nominating Committee is to develop a slate of seven potential Board members to be voted on at the annual general membership meeting. No Board member can serve on the Nominating Committee whose name will be on the slate.
- 12.2.2 The Chair of the Nominating Committee will present the slate at the annual general membership meeting.

#### 12.3 Finance Committee

- 12.3.1 The function of the Finance Committee is to develop a capital expenditure budget, review the annual operating budget proposed by the Treasurer, and oversee investments, saving, checking, and restricted accounts.
- 12.3.2 The BOD will approve the plan. The Chair of the Finance Committee, unless a current BOD member, will not have a vote when the BOD discusses and votes on finance issues.
  - 12.3.2.1 Composition
    - 12.3.2.1.1 Comprised of members assigned by Board Chairperson.
    - 12.3.2.1.2 Treasurer is a member of Finance Committee, but cannot be its Chairperson.
  - 12.3.2.2 Duties
    - 12.3.2.2.1 Reviews Treasurer-prepared documents.
    - 12.3.2.2.2 Assesses CHS risks and makes recommendations to Board.
    - 12.3.2.2.3 Oversees contracts (including insurance) and payments related to contracts.
    - 12.3.2.2.4 Reports to Board whatever Committee Chairperson deems appropriate, including any disagreements with Treasurer.

#### 12.4 Membership Program Committee

- 12.4.1 The function of the Program Committee is to develop an annual program that addresses educational programs including general membership educational

## Policy and Operating Procedure Manual

meetings, tours, and special events. The Program Committee will develop the annual budget to implement the plan.

- 12.4.2 The BOD will approve the plan. The Chair of the Program Committee will not have a vote when the BOD discusses and votes on the annual plan. The program committee is responsible for advertising the programs through appropriate media.
- 12.4.3 The authorized check writer is authorized to sign a check in advance of service for program speakers.

### 12.5 Scholarship Program

#### 12.5.1 Definition

12.5.1.1 The CHS scholarship is derived from money raised by the CHS through donations, fund raisers, and all other forms of contributions acceptable pursuant to Section 501(c)(3) or any other section of the Internal Revenue Code and applicable Treasury Regulations, as the same may be amended from time to time.

12.5.1.2 The CHS scholarship will be awarded to a Cumberland Greely High School graduating senior. Application content will be judged on the essay, community and school involvement, leadership, and other factors. The award will be distributed upon proof of successful completion of the applicant's first year of school and will be delivered to the applicant payable to the school of choice for the beginning of the second year. The awardee must present proof of successful completion by July 1st. so a check can be cut by August 1st.

#### 12.5.2 Requirements For Application

12.5.2.1 The applicant may not be a relative of a member of the CHS Board.

12.5.2.2 The applicant must be a Cumberland resident.

12.5.2.3 The applicant must complete and submit the form shown in [Exhibit-Scholarship Application For Award](#).

#### 12.5.3 Essay Rules

12.5.3.1 The essay must be double spaced, typewritten and between 750 and 1,000 words.

12.5.3.2 A percent system will be applied in an effort to streamline the writing competition and to make the judging more easily understood. The essay judging will be based upon:

12.5.3.2.1 Adherence to topic.

12.5.3.2.2 Structure (to include spelling, punctuation, grammar).

12.5.3.2.3 Creativity.

12.5.3.3 Topic to be decided by the Scholarship Committee.

12.5.3.4 The essay must list references to books, articles, and other sources.

#### 12.5.4 Composition Of The Scholarship Committee

12.5.4.1 The Board of Directors shall appoint a Chairman of the Scholarship Committee in January.

12.5.4.2 The Board of Directors will decide at the January Board meeting, the amount of money to be awarded.

12.5.4.3 The Committee shall be comprised of the Chairman and two or four other individuals making an odd number of members to select a

## Policy and Operating Procedure Manual

winner thus avoiding a tie. Ideally, the Committee shall be comprised from members of CHS. The Chairman will form the Committee.

### 12.5.5 Committee Procedures

- 12.5.5.1 The Chairman of the Scholarship Committee will contact the Greely High School Guidance Department that the CHS will (or will not) award a scholarship for that year.
- 12.5.5.2 The Chairman of the Scholarship Committee will ask the Guidance Office as to when scholarship applications will be made available to students and what date the applications and essays must be turned into the Guidance Office.
- 12.5.5.3 The Scholarship Committee will meet in January or February to decide on a topic for the essay.
- 12.5.5.4 The essay should be on a historical event or person. It can be something related to the Town of Cumberland, the State of Maine, or other historical events/persons.
- 12.5.5.5 Completed essays and applications will be given to the CHS for review.
- 12.5.5.6 Scholarship Committee members are NOT to know who wrote the essays and the cover sheets which show the names of applicants are to be removed before distributing them to Scholarship Committee members. A non-member of the Scholarship Committee should be the individual to do this.
- 12.5.5.7 The essays will be numbered to identify clarity when the Scholarship Committee discusses the merits of each.
- 12.5.5.8 Once a winner or winners has/have been decided upon, the name(s) and award(s) amount shall be given to the Guidance Office for publication in the graduation program.
- 12.5.5.9 A letter will be sent to the graduate as well as the college admissions office of the school the graduate will be attending.
- 12.5.5.10 The award will be paid to the school at the successful end of the student's first year.
- 12.5.5.11 The winner's name and essay may be printed in the CHS newsletter once a release to publish form has been received.

## 13. Expenditures

### 13.1 General

- 13.1.1 All expenditures and commitments to spend CHS money shall be made according to the rules of this POP.
- 13.1.2 Any expenditure/commitment entered into in a manner contrary to this POP's requirements shall be addressed at a regular meeting of the Board who will (by majority vote) decide whether or not to require repayment from the person who spent or committed to spend CHS funds inappropriately.
- 13.1.3 "Expenditure" in this POP includes actual expenditures of money and entering into commitments to expend money.

### 13.2 Items up to \$200. (Currently \$100; needs Board approval to change.)

## Policy and Operating Procedure Manual

- 13.2.1 Expenditures of \$200 or less may be made by the CHS Chair of the Board without prior approval and without the need of any preliminary procedures. Such expenditures shall be documented and supported by receipts and forwarded to the Treasurer.
- 13.2.2 The Treasurer shall report all such items to the Board at the next regular meeting. The Treasurer shall immediately report any seemingly inappropriate items to the Board. Any item expended other than according to procedures, but which is a credible expenditure that would normally have been authorized, will be reimbursed by the Board Chair based on simple majority vote of the Board to approve that expenditure. Any such expenditure made without the Chair's approval shall be reimbursed by whoever made the expenditure.
- 13.2.3 The Board Chair may pre-authorize recurring monthly expenses of the Secretary up to \$100 in support of the Secretary's duties (i.e. paper, envelopes, postage, printing, etc.)
- 13.3 **Recurring Items.** Recurring items (EX: insurance) shall be reported to the Board adequately in advance of due date/commitment date for approval or to give adequate time for responses to whatever questions may be raised (and approved for further action by a simple majority of the Board present.)
- 13.4 Non-recurring purchases for items or contractual service in excess of \$100 and less than \$600.
  - 13.4.1 Such item or services shall be presented to the Board present for approval or for identification of further procedures.
  - 13.4.2 Simple majority of trustees and officers present controls as to conclusions at each stage.
- 13.5 Non-recurring Expenses over \$600 for Purchases or Contractual Services.
  - 13.5.1 Purchases of supplies, equipment and services over \$600 will require written estimates from at least three vendors. If no such responses are available a statement explaining the procurement will be prepared and filed.
- 13.6 **Contract services over \$600.**
  - 13.6.1 Generally, if the CHS pays at least \$600 during the year to a non-employee for services (including parts and materials) performed in the course of the organization's business, it must furnish a Form 1099-MISC, Miscellaneous Income to that person by January 31 of the following year.
  - 13.6.2 CHS will need the social security number or EIN of an independent contractor to complete Form 1099-MISC. If the independent contractor is a sole proprietor, the SSN is preferred. Before beginning work, CHS will always ask the independent contractor to complete federal Form W-9, Request for Taxpayer Identification and Certification.
  - 13.6.3 If CHS does not obtain an SSN or EIN before it pays the contractor, CHS must withhold income tax from the payment, generally referred to as backup withholding.
- 13.7 **Other**
  - 13.7.1 Unless unanimously approved by the Board present, no expenditures shall be made to and no commitments shall be made to any Board Member or close family members of any Board member.

## Policy and Operating Procedure Manual

13.7.2 This policy shall be amended swiftly to put it into conformity with any applicable legal requirement that CHS is made aware of and which is in conflict with any provision of this policy.

### 14. Document Retention and Destruction

14.1 The Document Retention Policy shown in [Exhibit-Document Retention Policy](#) serves to notify Officers, and Directors of the time periods for which documents should be maintained and helps to guard against improper disposal or destruction of documents with the intent of obstructing an investigation.

14.2 As a tax exempt organization, there are two documents that CHS must retain and make available for public inspection:

14.2.1 The original IRS Form 1023 – application for exempt status. This must be retained permanently.

14.2.2 The organization’s Form 990EZ – annual information return. This should be kept a minimum of 7 years.

14.3 The U.S. government requires that these documents be available for public inspection. These documents are available upon request from the CHS Treasurer.

### 15. Fairness and Equity Practices

15.1 Information regarding fees and services will be made readily available to the public, including available discounts and scholarships.

### 16. Conflicts of Interest

16.1 IRS regulation for granting 501(c)(3) status through Form 1023 requires the Board of any nonprofit to be composed primarily of people who are not related to each other. IRS Form (Governance Check List) also reviews family and business relationships. This form is used for auditing purposes by the IRS.

16.2 All Board members will sign the “Board Member Conflict Of Interest Disclosure Agreement” as shown in [Exhibit-Board Member Conflict Of Interest Disclosure Agreement](#) after the annual election. The Secretary will ensure all Board members agree and sign their individualized form. These are filed with the Secretary and open for review at any time.

### 17. Code of Ethics

17.1 Board members, individually and collectively, have an ethical duty to ensure and facilitate the proper handling of all organization matters in the best interest of the CHS.

17.2 Board members have a fiduciary duty to CHS and its members.

17.3 Board members shall ensure that all procedural and organizational matters shall be managed consistent with and supportive of the [CHS Mission Statement](#).

17.4 Board members shall be respectful of the perspectives, opinions, and experiences of fellow Board members and members of CHS.

### 18. Personal Liability

- 18.1 Except due to willful intent, no Officer or Director will be personally liable for the debts or obligations of CHS.
- 18.2 The Treasurer will purchase Director and Officer liability insurance and ensure it is annually renewed.

### 19. Dissolution of CHS

- 19.1 If CHS membership votes to terminate or dissolve, any assets lawfully available for distribution shall be distributed to one or more qualifying organizations described in IRS §501(c)(3). The organization or organizations should have a similar purpose to that of the CHS.
- 19.2 If the organization(s) to receive the assets is not agreed upon by the discretion of the majority of the Board of Directors and its members cannot agree, then the recipient organization shall be selected by the Courts. Details of this procedure are described in Section §501(c)(3) of the IRS Code as it pertains to the dissolution of non-profits. In general, the Courts would give preference to organizations located in the Town of Cumberland.
- 19.3 Dissolution includes final administration of artifacts, items, and documents as outlined in the current CHS Collections Policy as shown in [Exhibit-Cumberland Historical Society Collections Policy](#).

### 20. Prohibited Distributions

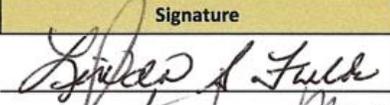
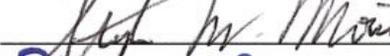
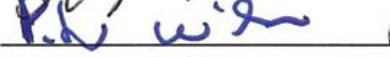
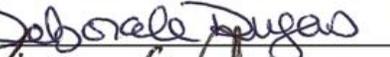
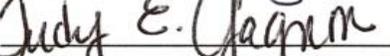
- 20.1 No part of net earnings or properties of CHS, on dissolution or otherwise, shall benefit or be distributable to CHS's members, Directors, Officers, Curator, or other private persons. *Exception: CHS is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions to further the purposes of CHS as described in its purpose and described in the By-Laws.*

### 21. Prohibited Activities

- 21.1 As a §IRS501(c)(3) organization, CHS is prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate running for public office. The political campaign intervention prohibition is not intended to restrict free expression on political matters by leaders of organizations speaking for themselves as individuals.

### 22. Board Of Directors Authorized Signatories

Each CHS Board Of Director shown below, with their name, address, and with their signature, agrees to the content within this POP.

Name	Title	Address	Signature	Dated
Linda S. Fulda	Chairperson	15 Val Halla Road, Cumberland, ME 04021		8/22/20
Stephen W. Moriarty	Vice-Chairperson	12 Oak Street, Cumberland, ME 04021		8/19/20
Peter E. Wilson	Treasurer	18 Oak Ridge Road, Cumberland, ME 04021		8/19/2020
Deborah K. Dugas	Secretary	312 Main Street, Cumberland, ME 04021		8-19-2020
Judy F. Gagnon	Director	Cumberland, ME 04021		8/19/2020
Tracy Cuning	Director	McConkey Road, Gray, ME 04039		8/19/2020
Curtis B. Ingraham	Director	55 Greely Road, Cumberland, ME 04021		8/19/2020

### 23. Exhibits

- Exhibit-Board Member Conflict Of Interest Disclosure Agreement.
- Exhibit-Board Of Director Officer Position Descriptions.
- Exhibit-Cumberland Historical Society By-Laws.
- Exhibit-Cumberland Historical Society Collections Policy.
- Exhibit-Document Retention Policy.
- Exhibit-Membership Application.
- Exhibit-Operation Of The Museum and Artifact Management.
- Exhibit-Scholarship Application For Award.

### Exhibit-Cumberland Historical Society By-Laws

#### 1. **Article I. Purpose**

The Cumberland Historical Society (CHS) is located in the Town of Cumberland, in the County of Cumberland, in the State of Maine. It may also be referred to as the “Society”. The purpose of the Society is to collect, preserve, and display the cultural, historical, and scientific materials that document the prehistory and history of the area now known as the Town of Cumberland with the goal of supporting education and furthering research into its people, culture, and natural world. The Society will carry out its mission as a nonprofit organization in accordance with the statutes of Title 13-B: Maine Nonprofit Corporation Act and Section 501(c)(3) of the Internal Revenue Code. The Society’s fiscal year is from July 1st to June 30th of the following year.

#### 2. **Article II. Board of Directors (BOD)**

The CHS Board of Directors shall consist of seven (7) voting members. A slate for the seven board members will be elected at a CHS general membership meeting for a term of one year. Four (4) board members unrelated by family or business interests shall constitute a quorum, and a quorum must be present in order that business can be legally transacted. Votes must be passed by a majority of the Board members present. Additional board meetings with the purpose to consider a specific item may be called by the Chair of the Board with written notice to all board members at least 10 business days prior. Electronic participation and voting is allowed.

#### 3. **Article III. Officers & Appointees & Committees**

The Board Members will elect a Chair, Vice Chair, Secretary, and Treasurer. The officers will be elected for a term of one year, and may be elected to additional terms. The Chair will preside at all meetings of the Society and will be entitled to vote on all matters. The Vice Chair will preside at meetings in the absence of the Chair. The Treasurer is responsible for all financial records and reports. The Secretary is responsible for the administrative support of the Board. The Board of Directors will (1) appoint a curator to manage the museum, (2) appoint committees as needed, and (3) review and approve policies as needed.

#### 4. **Article IV. General Meetings of the Society**

Meetings of the general membership will be conducted at least one per year to elect the slate of the BOD. Additional general membership meetings for the purpose of considering a specific agenda item may be called by the Board of Directors with written notice to all members at least 10 business days prior. For special meetings at least 10 members must be present to conduct business. A vote by proxy or by electronic participation is allowed. Motions must be passed by 2/3 votes of the members.

#### 5. **Article V. Vacancy**

The position of member of the CHS Board of Directors becomes vacant upon non-acceptance, resignation, death, inability to serve, or failure to attend meetings of the Board without a legitimate excuse. The remaining members of the Board shall determine when a position has become vacant, and will appoint a new member to fill the unexpired term or call a general membership meeting to fill the vacant position for the unexpired term.

#### 6. **Article VI. Amendment of the By-Laws**

The CHS Board of Directors may at any scheduled meeting or at any special called meeting, amend these By-Laws in accordance with Article IV of these [By-Laws](#).

### 7. Article VII. Dissolution

If the Society no longer feels it can carry out its mission as a nonprofit organization for financial reasons or membership decline, the Society will dissolve the organization in accordance with the statutes of Title 13-B: Maine Nonprofit Corporation Act and Section 501(c)(3) of the Internal Revenue Code. The Society will also give notice to the Town of Cumberland and the general public.

### 8. Revision History

- 8.1 Revision adopted and effective on October 5, 2017.
- 8.2 Original Constitution adopted April 1939.
- 8.3 Revisions to the Constitution November 1970; June 1977; September 1978; January 1984; June 2014.
- 8.4 Original By-Laws adopted April 1939.
- 8.5 Revisions to the By-Laws April 1939; November 1970; December 1984; June 2014.

### Exhibit-Cumberland Historical Society Collections Policy

#### 1. Introduction

- 1.1 The Cumberland Historical Society (“CHS”) obtains most of its collection of artifacts and documents through donations of its members and the general public.
- 1.2 All items must support the CHS mission of collecting artifacts and archival material related to the history and culture of the Town of Cumberland, Maine.
- 1.3 Donated items must be associated with individuals, buildings, businesses and other organizations with Cumberland connections.
- 1.4 Donors must be prepared to tell CHS about the history of the item, and if possible, provide documentation related to its history and use.
- 1.5 An artifact donation form must first be completed before any article will be accepted by CHS and a gift agreement must be signed.
- 1.6 All donations will be unconditional and the donor will be required to transfer full title to CHS.

#### 2. Accession Policy

- 2.1 Materials will be accepted into the collection upon approval by the CHS Curator, who is chosen annually by the CHS Board of Directors.
- 2.2 Materials may be acquired by gift (accompanied by a deed of gift), bequest, purchase, or any other transaction that passes title of the materials to CHS.

#### 3. Loan Policy

- 3.1 CHS will not accept objects or records on loan (except for exhibition or other temporary programming purposes).
- 3.2 Materials may be loaned to other historical organizations for purposes of programming, upon approval of the Curator, and with a contract stating the purpose of the loan and the duration of the loan period.
- 3.3 Manuscript records will not be loaned if it is possible to make a facsimile (such as with photographs and legal records).
- 3.4 Loaned materials must be returned within six months, exhibited in a UV-, temperature-, and moisture-controlled environment.
- 3.5 The Curator may end loans at any time if deemed to be necessary.

#### 4. Deaccession Policy

- 4.1 Items or objects now in the permanent collection, which fail to meet the requirements set forth in the [“Collections Policy”](#) and/or fail to gain the majority approval of the CHS Curator and a majority of the CHS Board of Directors, may be considered for deaccessioning.

## Policy and Operating Procedure Manual

- 4.2 The Curator or a member of the Collections Committee may present to the CHS Board of Directors a proposal for deaccessioning and their recommendations for the object's disposition.
- 4.3 The ultimate decision for an object's deaccessioning and disposition must be made by the Curator and a majority vote of the CHS Board of Directors.
- 4.4 When materials are removed, CHS will attempt to locate the donor or heirs. If the family or donor refuses the item, CHS will offer the materials to other community organizations before properly destroying them.

### 5. Collections Committee

The Collections Committee will be composed of members who work on the collections with the Curator being the chairperson of that committee.

### 6. Appraisals

The IRS considers it to be a conflict of interest for collection institutions to supply monetary appraisals for items donated to their collections. It is the donor's responsibility to obtain such an appraisal.

## Policy and Operating Procedure Manual

### Exhibit-CHS Membership Application

**Please join us!**

_____	Individual	\$15
_____	Household	\$50
_____	Business	\$100
_____	Gift	\$_____
_____	Students	Free

Name(s) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Mailing Address

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Town \_\_\_\_\_

State/Zip \_\_\_\_\_

Cell Phone \_\_\_\_\_

Home Phone \_\_\_\_\_

Email \_\_\_\_\_

The Cumberland Historical Society is a US  
Treasury IRS 501(c)(3) nonprofit federal tax-  
exempt organization.

Please mail this form and  
your check to:

**Cumberland Historical Society**  
**PO Box 82**  
**Cumberland, ME 04021**  
EIN: 47-2903608

### Exhibit-Operation Of The Museum and Artifact Management

#### 1. Curator

The Curator is responsible for preserving important documents, artifacts, and objects, including but not limited to paintings, photographs, stamps, sculptures, coins, and other objects of historic worth relevant to the Town of Cumberland, Maine. The curator is appointed for one year and the appointment can be renewed for unlimited terms.

##### 1.1 Responsibilities

- 1.1.1 Direct and oversee museum operations and events.
- 1.1.2 Arrange, catalogue, and exhibit collections at various places, including museums, schools, Cumberland Town Office, Prince Memorial Library, Cumberland County Fair Exhibition Hall, and neighboring towns.
- 1.1.3 Maintain collections with conservators.
- 1.1.4 Acquire important documents for storage or display.
- 1.1.5 Clean and maintain documents and objects using special techniques.
- 1.1.6 Catalogue and analyze valuable objects for researchers.
- 1.1.7 Coordinate educational and public outreach programs, including workshops, lectures, and tours.
- 1.1.8 Research topics surrounding the collection.
- 1.1.9 Handle records and documents of potential value.
- 1.1.10 Handle objects with cultural, biological, and historical significance.
- 1.1.11 Administer museums and historic sites.
- 1.1.12 Direct the acquisition of collections.
- 1.1.13 Negotiate and authorize the purchase, sale, exchange, or loan of collections.
- 1.1.14 Authenticate, evaluate, and categorize specimens.
- 1.1.15 Oversee research projects and educational programs.
- 1.1.16 Actively participate in fundraising and public relations.
- 1.1.17 Write and edit grant proposals and journal articles.
- 1.1.18 Attend meetings, conventions, and civic events.
- 1.1.19 Work in a specialty field such as art, or history.
- 1.1.20 Banking.... Deposits/buy a "for deposit only" stamp

#### 2. Accepting Artifacts.

- 2.1 Relevance of item to the goals of the CHS.
- 2.2 Disposition of non-relevant items.
- 2.3 Accession documents.
- 2.4 Storage records.
- 2.5 Loan/display records.

#### 3. Budget.

The Curator will submit an annual budget to the Treasurer in June to address these purchases:

- 3.1 Procuring artifacts.
- 3.2 Storage and preservation of artifacts.

## Policy and Operating Procedure Manual

- 3.3 Acquisition of fund raising supplies.
- 3.4 Maintenance of Museum.
- 3.5 Dues to other societies, periodicals.
- 3.6 Education and classes for curator, Board members, and volunteers.

## Exhibit-Document Retention Policy

### 1. Purpose

The purpose of this [Document Retention Policy](#) is for the CHS to enhance compliance with the Sarbanes-Oxley Act and to promote the proper treatment of corporate records of the CHS.

### 2. Policy

#### 2.1 General Guidelines

2.1.1 Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

2.1.2 From time to time, the CHS may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

#### 2.2 Exception for Litigation Relevant Documents

2.2.1 CHS expects all Officers and Directors to comply fully with any published records retention or destruction policies and schedules, provided that all Officers, and Directors should note the following general exception to any stated destruction schedule:

2.2.1.1 If you believe, or CHS informs you, that CHS records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records.

#### 2.3 Minimum Retention Periods for Specific Categories

2.3.1 CHS Documents. CHS records include CHS's articles of incorporation and By-Laws. CHS records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

2.3.2 Tax Records. Tax records include, but may not be limited to, documents concerning expenses, proof of contributions made by donors, accounting procedures, and other documents concerning CHS's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

2.3.3 Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in CHS's record file. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the Organization.

## Policy and Operating Procedure Manual

- 2.3.4 Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- 2.3.5 Marketing and Sales Documents. CHS should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
- 2.3.6 Contracts. Final, execution copies of all contracts entered into by CHS should be retained. CHS should retain copies of the final contracts for at least three years beyond the end of the agreement, and longer in the case of publicly filed contracts.
- 2.3.7 Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.
- 2.3.8 Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.
- 2.3.9 Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.
- 2.3.10 Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.
- 2.3.11 Electronic Mail. The retention period depends upon the subject matter of the Email, as covered elsewhere in this policy. Email that needs to be saved should be either:
  - 2.3.11.1 printed in hard copy and kept in the appropriate file or,
  - 2.3.11.2 downloaded to a computer file and kept electronically or on disk as a separate file.

### Exhibit-Board Member Conflict Of Interest Disclosure Agreement

#### 1. Policy Statements

- 1.1 No Board member or their immediate family **shall accept** any gift, entertainment, service, loan, or promise of future benefits from any person who either personally or whose employees might benefit from such Board member's connection with the Cumberland Historical Society ("CHS"). An exception: the facts of the benefit, gift, service, or loan are disclosed in good faith and are authorized by the CHS Board.
- 1.2 No Board member shall perform, for any personal gain, services to any CHS supplier of goods or services, as employee, consultant, or in any other capacity which promises compensation of any kind, unless the fact of such transaction or contracts are disclosed in good faith, and the CHS Board Of Directors authorizes such a transaction.
- 1.3 No Board member or their immediate family should have any beneficial interest in, or substantial obligation to any CHS supplier of goods or services or any other organization that is engaged in doing business with or serving the CHS unless it has been determined by the CHS Board Of Directors, on the basis of full disclosure of facts, that such interest does not give rise to a conflict of interest.
- 1.4 This [Board Member Conflict Of Interest Disclosure Agreement of Cumberland Historical Society](#) is not intended to apply to gifts and/or similar entertainment of a \$25 or less value that clearly are in keeping with good business ethics and do not obligate the recipient.
- 1.5 Any matter of question or interpretation that arises relating to this [Board Member Conflict Of Interest Disclosure Agreement of Cumberland Historical Society](#) shall be referred to the CHS President for decision and/or for referral to the CHS Board Of Directors for decision, where appropriate.

#### 2. Self-Reporting

I have in brief, described below, any circumstances that could be a conflict of interest:

---



---



---

#### 3. Acceptance

I agree with this [Board Member Conflict Of Interest Disclosure Agreement of Cumberland Historical Society](#) content and will comply bringing any subsequent conflict of interest situations to the CHS President or Board Of Directors for consideration.

Cumberland Historical Society			
Member Address:	Legal Domicile (not PO Box, etc.) City, Maine 99999-9999	Member E-Mail:	emailid@domain.com
		Member Phone #:	207.555.1212
Printed Name:	First Name Last Name	Authorized Signature:	_____
Officer Title:	Board Member-(sub title if any)	Signature Date:	_____

### Exhibit-Board of Director Officer Position Descriptions

#### 1. Chairperson

- 1.1 Provide leadership and ensure the effective operation of the governing body and is accountable to the Board.
- 1.2 Acts as a direct liaison between the Board and the Curator.
- 1.3 Serves as ex-officio member of all committees.
- 1.4 Preside at all meetings of the membership and the Board and any special called membership meetings.
- 1.5 Report on the status of the CHS at the annual meeting.
- 1.6 Plans the meetings and composes an agenda for each general membership meeting and Directors meeting.
- 1.7 Ensure that decisions made at meetings are implemented.
- 1.8 Appoints all committees, temporary or permanent.
- 1.9 Works with the Nominating Committee to recruit new Board members.
- 1.10 Acts as the spokesperson for CHS.
- 1.11 Ensures that all record keeping, reports, and certificates required by law are kept of filed.

#### 2. Vice Chairperson

- 2.1 Understand the responsibilities of the Board Chair and in the absence of the Chairperson, be able to perform these duties in the Chair's absence.
- 2.2 Occasionally carries out other duties as requested by the Board of Directors.
- 2.3 Attend all Board meetings.
- 2.4 Participate as a vital part of the Board leadership.

#### 3. Secretary

- 3.1 Minutes
  - 3.1.1 Record and maintain the minutes of each Board meeting. Meetings may be recorded by voice recorder or by note taking. Minutes will be distributed in advance of the next meeting to all members either electronically or by mail so they can be reviewed before the next meeting.
  - 3.1.2 Minutes will be approved at the following meeting and then filed physically at CHS and on CHS's website.
  - 3.1.3 Meeting attendance will be recorded in the minutes.
- 3.2 Record Maintenance
  - 3.2.1 Maintain all CHS's files in a manner compliant with its policies as well as any laws that regulate a 501(c)(3). These documents may include CHS's Articles of incorporation, By-Laws, and employee contact lists, as well as financial records.

## Policy and Operating Procedure Manual

- 3.2.2 Develop and enforce policies regarding access to these confidential files. Security controls, such as who can access which files and what approvals are needed to do so, are examples of the many procedures that must be implemented.
  - 3.3 Agenda for Meetings
    - 3.3.1 The Secretary will distribute the agenda to the Board one week in advance for review.
    - 3.3.2 The agenda for general membership meetings will be distributed ten business days in advance so that members have time to review before the meeting.
  - 3.4 Board Roster
    - 3.4.1 The Secretary will maintain a list of members of the Board as well as committee members and will supply all Board members with that list.
    - 3.4.2 The listing will include name, address, phone numbers, and Email addresses.
  - 3.5 [Board Member Conflict Of Interest Disclosure Agreement of Cumberland Historical Society.](#)
    - 3.5.1 Ensures all Board members sign the agreement after the annual election and that they are filed centrally and are available for review.
- 4. Treasurer**
- 4.1 Handle the money with high standards and set a tone of integrity.
  - 4.2 Establish and maintain chart of accounts that has been approved by the Board.
  - 4.3 Reconciles checkbook with the monthly bank statement and provides report to the Board along with a copy of the bank statement at the monthly BOD meeting.
  - 4.4 Record accounting activity and prepare monthly Revenue & Expense and Balance Sheet Statements and provides a report to the Board of Directors at the monthly meeting.
  - 4.5 Review activity in CHS bank accounts and raises questions relative to any seemingly unusual activity. There will be two signatures recorded with the financial institution where the checking account is established.
  - 4.6 Recommend investments of CHS cash to the BOD.
  - 4.7 Prepare timely financial reports.
    - 4.7.1 Prepare and file state sales tax returns.
      - 4.7.1.1 The state of Maine has CHS on a six month filing schedule.
      - 4.7.1.2 Returns for six months ended June 30 and December 31 are due on July 15th and January 15th, respectively.
      - 4.7.1.3 Returns are filed electronically with any amount due sent separately by mail.
      - 4.7.1.4 CHS is required to pay sales tax on items it purchases for resale and take such sales tax paid as credit on sales tax returns filed.
      - 4.7.1.5 To file sales tax return:
        - 4.7.1.5.1 log in at <https://portal.maine.gov/salestax/>
        - 4.7.1.5.2 Registration number is "1186924".
        - 4.7.1.5.3 Business code is "O64".

## Policy and Operating Procedure Manual

- 4.7.1.5.4 Password is obtained from either of the two individuals authenticated to bank accounts.
- 4.7.2 File annual reports to the State of Maine.
  - 4.7.2.1 These Maine reports are due with respect to calendar years and are due to be filed prior to June 1 following year end.
  - 4.7.2.2 The CHS fiscal year ends June 30 but Maine requires this filing on a calendar year basis.
- 4.7.3 File annual reports 990N.
  - 4.7.3.1 This is a federal reporting requirement. This report is filed based on CHS fiscal year ending June 30 and is due to be filed by November 15 following fiscal year end.
  - 4.7.3.2 If receipts are less than \$50,000; this filing is very simple and is what is called a "postcard". It is filed online. File at [www.etax990N.com](http://www.etax990N.com). EIN: "472903608".
- 4.7.4 Ensure federal forms W9, 1099 and any others are filed as needed.
- 4.8 Ensure CHS risks are adequately insured and that policies are kept in effect. This includes general insurance for property and riders, and Director and Officer (D&O) insurance.
- 4.9 Understand CHS financial operations and recommends implementation of appropriate accounting controls for Board approval.
- 4.10 Compile operating budget for the new fiscal year beginning July 1 and submits to the BOD for approval. Asks BOD, Curator, and committee chairs to provide input for the estimated costs of what they need and to provide specific proposals for funding them.
- 4.11 Initiates call for capital budget and investment appraisal. This includes new or replacement equipment, furniture, and displays over \$500 that contribute to the long term planning process.
- 4.12 On a monthly basis reconciles petty cash purchases with the authorized \$100 petty cash fund. Investigates shortages/overages and reports unusual activity to the BOD.
- 4.13 The Treasurer will have oversight of donations by ensuring the donor receives acknowledgement of contribution. Membership dues and large contributions will be acknowledged by letter signed by the Board Chair. Smaller donors will have their names listed in the Monthly Newsletter and in the Annual Report.
- 4.14 Establishes and maintains CHS accounting system and chart of accounts.
- 4.15 Records cash flows and updates cash balances for presentation at monthly CHS meetings.
- 4.16 Reconciles book cash balances to actual cash balances on monthly basis.
- 4.17 Prepares and files all required federal and state mandated filings in timely manner.
- 4.18 Prepares semi-annual Balance Sheet and P&L statements for Board.
- 4.19 Applies tests of reasonableness to ending account balances and investigates apparently unreasonable items.
- 4.20 Attends periodic meetings with Finance Committee to discuss issues and identify and recommend solutions to CHS financial needs

4.21 Prepares budgets as desired by Board.

## Policy and Operating Procedure Manual

### Exhibit-Scholarship Application For Award

Name: \_\_\_\_\_ Age: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_ Cell: \_\_\_\_\_ EMail: \_\_\_\_\_

Schools Applied to: \_\_\_\_\_

-or-

School of Admission: \_\_\_\_\_

By submitting my essay I give the Cumberland Historical Society permission to use my essay to promote the history of Cumberland and/or to support the Cumberland Historical Society's objectives.

I agree that this essay is solely my work.

---

Signature \_\_\_\_\_ Date \_\_\_\_\_

If you are under 18 years of age, please have a parent sign below.

---

Signature \_\_\_\_\_ Date \_\_\_\_\_

**LAST PAGE**