

Keeper Founded Conservation Programs

Beth McChesney

Sara Monson

Becky Kloepfer

North Carolina Zoological Park

Why are we here today?

- * We love our animals, and enjoy caring for them
- * We want to educate the public about the animals in our care
- * What if we could take these to the next level?

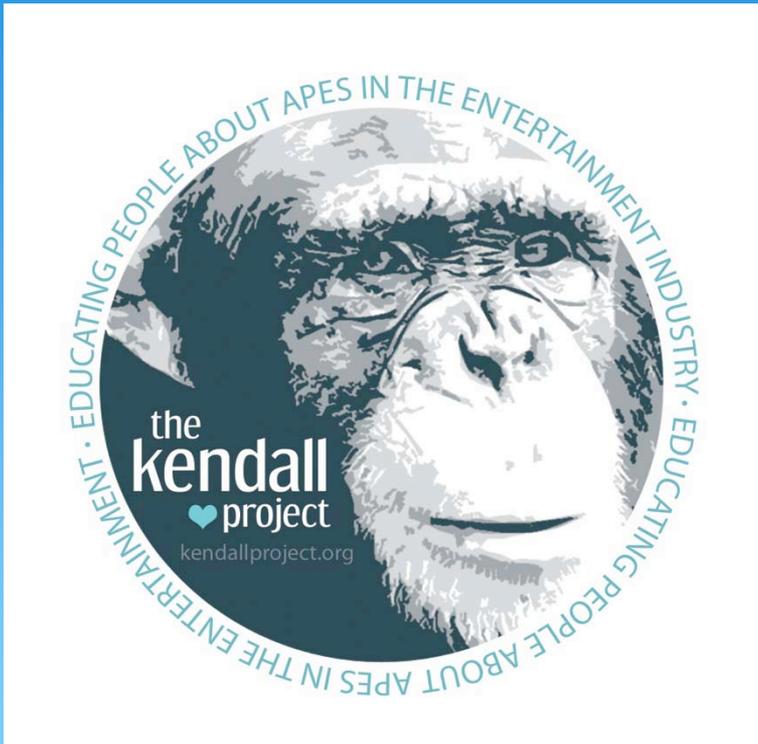
Starting a Conservation Program: Taking the Plunge!

- * Do you have an idea for animal conservation that you'd really like to see come to fruition?
- * Try not to get intimidated by the process!
- * Start small

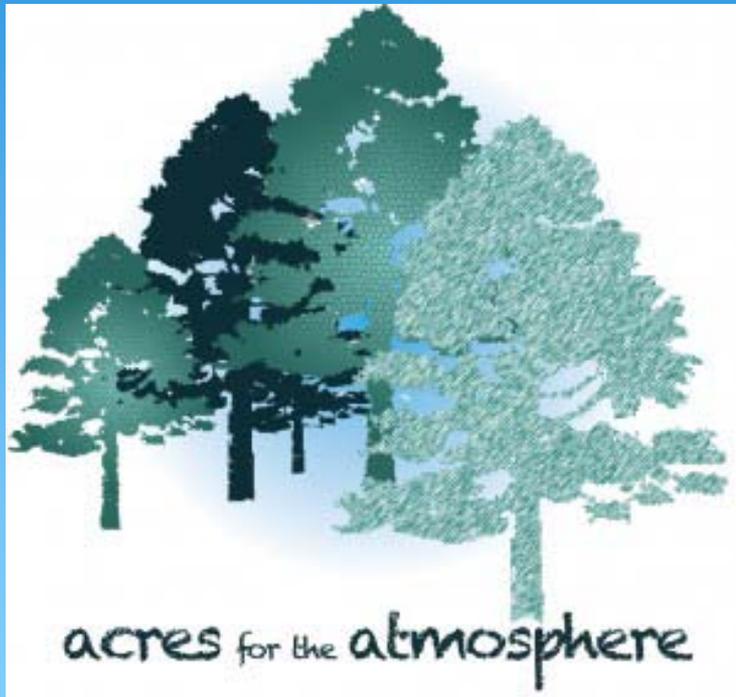
What makes us qualified to do this workshop?

- * Are we business strategists? **NO!**
- * Marketing gurus? **NO!**
- * Conservation biologists? **NO!**

The Kendall Project



Acres for the Atmosphere



Where do I begin?

- * What species am I trying to help?
- * Why am I trying to help this species?
- * How can this species be helped?
- * Who is my target audience?
- * Can this project be completed in the short term, or is it a long running project?
- * Who will be involved with executing and running the project?

What will be the focus of your energy?

- * Is your project more action focused or education focused?
- * Location, location, location!
- * Do I need to raise a lot of money to have a successful conservation project?
- * See a need, fill a need!

It helps to have a “mascot” for your project.

- * Some people are easy to reach. Others... not so much.
- * A mascot will help people connect to your cause.



How can I raise money for my project?

- * Apply for grants
- * Evening events
- * Tours
- * Limited edition gift shop items
- * Animal art
- * 5k's or Fun Runs
- * The possibilities are endless!

Fun events are a great way to promote your cause, even if you're not asking for money



Should I seek institutional support for my project?

Pros:

- * Use your institution's 501(c)3 status to your advantage
- * Your institution can give you ideas and support for organizational activities and fundraisers

Should I seek institutional support for my project?

Cons:

- * It may limit how much say you have in your organization's activities
- * May limit fundraising opportunities if they compete with your institution's goals

How do I go about getting institutional support for my project?

- * Have a solid game plan as to how you would like to proceed with your project
- * Make the goals of your project are inline with your institution's mission statement
- * Reinforce the fact that it makes your institution look good!
- * The worst thing they can say is “no.”

Pursuing 501(c)3 (non-profit) status

- * A 501(c) organization, or non-profit organization, is one that is exempt from paying federal income taxes
- * Charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals
- * Organization can NOT influence legislation in any way

Should I seek non-profit status for my project?

Pros:

- * Provides an organization with administrative support and governance to ensure that it fills it's mission
- * Freedom to run your organization (within the limits of the law) as you would like to see it run

Should I seek non-profit status for my project?

Cons:

- * Lengthy application process
- * Paperwork is excessive
- * Application fees, attorney fees, and CPA fees can get expensive

What challenges might you face?

- * When do you find the time to work on your project?
- * Often, keepers involved in a project will work in separate work areas
- * What if people involved with the project leave the institution or the zoo field entirely?
- * What about marketing for my project?
- * Fundraising limitations
- * How do I decide how many people will ultimately be involved in running the project?

Pursuing 501(c)3 Non-Profit Status

*Please keep in mind that this is not necessarily a complete list! It is a guide to give you an idea of what is involved in establishing 501(c)3 status. Along with federal requirements, each state has different requirements for achieving this status for your organization. What your organization will need to do will also depend on whether or not you're applying as a public charity or private foundation.

Qualifying Organizations

- Your organization must be organized and operated exclusively for tax-exempt purposes. The exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.
- Your organization can not be an action organization (i.e. can not influence legislation)

Public Charity vs. Private Foundation

Public Charity

- Have significant public influence
- Typically funded by members of the public

Private Foundation

- Have little public influence
- Typically funded by one source
- Typically, the role of a private foundation is to offer grants

A Basic To-Do List

- Name your organization and file it with your state agency
- Create a mission statement
- File Articles of incorporation, which makes your organization official
- Develop a budget
- File for both federal and state tax exemption

What will I need?

Organizing Document

- provides framework for governance and management

Bylaws

- this is state dependent
- bylaws will need to be included with 501(c)3 application
- must include number of members of your Board of Directors

Employer Identification Number

- Many states require an organization to register with a state agency before soliciting state citizens for funds

Governance

- an organization must clearly articulate its purposes
- the IRS believes that an organization with a clearly articulated mission, a well-organized governing body, and sound management practices will be most likely to operate effectively and consistently with tax requirements

- this is done by selecting a Board of Directors
- can be composed of individuals with direct knowledge of the organization's mission, but can also be composed of individuals with knowledge of an organization's other needs (accounting, finance, etc)
- the IRS will review board composition, so board members should not just include the organization's employees; should include independent members
- must be done with application and annually on the information return most organizations must file

Compensation of governing bodies

- can not be compensated more than a fair amount for work being done
- compensation of employees should be reviewed by an independent party with knowledge of appropriate compensation

A few notes about the application process...

- application must be filed with the IRS (form 1023)
- must include the user fee to be processed; depends on the organizations annual average gross receipts (fee is \$750 if group receipts exceed \$10,000; \$300 if under \$10,000)
- must be filed within 27 months of start of organization for tax exemption to apply to entire life of organization
- can operate as a tax exempt organization before application is approved, but donors get no assurance that they are giving to a tax exempt organization

Additional Responsibilities

- record keeping
 - books and records detailing all financial and non-financial activities
 - meeting minutes and financial records
 - form 990, form 990 EZ
- annual filing requirements
- disclosure requirements
 - applications and information returns MUST be made available to the public

Things you'll need:

- Organization name
- Mission statement
- Attorney
- Articles of Incorporation
- Federal Employee Identification Number (EIN)
- CPA
- Budget
- Record-keeping system
- Accounting system (cash or accrual)
- IRS Form 1023 or 1024
- IRS Publication 557
- IRS Form 2848

- State and local exemption paperwork
- Bylaws
- Board of Directors
- Permits and licenses
- Fee waivers for any of the Permits and licenses that could be available
- Nonprofit mailing permit
- Business plan

Sources:

- www.irs.gov
- www.stayexempt.org
- www.smallfoundations.org