

UNIT II:

FINANCE, LEGAL, AND FUND RAISING



SUMMARY — This unit focuses on the steps you should take to ensure that your chapter, as well as your state division, is well managed — financially and legally. We all operate under the League’s name, but chapters and state divisions are separate organizations, many of which are incorporated and also have their own tax-exempt status. This dual status means that chapter and state divisions have additional responsibilities: fulfilling the League’s Bylaws, following best practices, meeting their own fiduciary duties, and complying with all federal, state, and local laws.

Financial Considerations

Each chapters and state division should establish and follow procedures to control the collection, tracking, and expenditure of funds to stay within a budget approved by their boards of directors. During the course of the fiscal year, the board of directors should periodically review the budget to determine whether revenues and expenses are consistent with the budget, and to make any mid-year adjustments necessary to avoid deficit spending. In addition, it is essential to maintain up-to-date and accurate financial records.

Annual Plan

The first step in constructing an annual budget is typically to develop an annual plan to assess current needs, set priorities, and identify specific activities or projects to address those priorities during the upcoming year. The plan does not need to be an especially lengthy document, but it does need to be well thought out and contain sufficient detail to guide both budget preparation and implementation of activities and projects.

Preparation — It is important that you give members ample opportunity for input in your annual plan. Including members in the process will help build consensus, generate volunteers to carry out the plan, and ensure the best plan possible.

Budgets

Planning and budgeting go hand in hand, but having a draft annual plan will make preparing a budget much easier; with a plan in hand, you will have set

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priorities and will know what you would most like to accomplish in the year ahead.

Armed with the draft plan, you should begin by putting together estimates of both projected income and expenses for each activity or project. Estimates for income, especially from new sources, should be conservative. Conversely, try to anticipate all expenses related to a proposed activity or project and leave room in your expense estimates for unanticipated expenditures or cost overruns. If projected expenses exceed revenues, avoid the temptation to balance the budget by either artificially inflating revenue projections or trimming projected expenses below the activity's or project's true cost. Instead, take another look at your annual plan and trim your list of priorities and associated activities or projects until projected revenues and expenses balance.

Approval — The budget is a key management tool. Once the budget is complete and approved by your board of directors, the treasurer, the finance committee, and the board should refer to it throughout the year. Regularly comparing year-to-date actual revenues and expenses against the approved budget will help you determine whether you are on budget, and also help you to make mid-course corrections to avoid painful deficits at year-end.

Financial Records

It is essential that your chapter or state division maintain accurate financial records for all revenues and expenses, preferably following Generally Accepted Accounting Principles (GAAP). Although the primary responsibility for this task rests with your treasurer, the board of directors should be briefed regularly on the status of year-to-date revenues and expenses against the approved budget. There are many accounting software packages available that will make the job easier, such as Intuit's QuickBooks or Quicken.

To ensure that financial records are preserved intact and that a newly-elected treasurer is fully briefed on his or her responsibilities, the outgoing treasurer should train the newly elected treasurer before the transition takes place. Because this position is so important to the financial and legal health of your chapter or division, you should seek out and encourage members with expertise in finance, accounting, or funds management to run for treasurer.

Financial Controls

Your chapter and state division should have financial controls in place to keep track of both revenues received and expenditures. All funds should be deposited by the treasurer in a chapter or state division bank account designated by the board of directors. All disbursements should be made

by check, signed by two persons designated by the board of directors. In addition, after having reconciled bank and internal accounting records, the treasurer should provide the board with periodic income and expense reports. Any chapter or state division with annual revenues above \$50,000 should also conduct an audit at least once each year with the help of a certified public accountant. Finally, new treasurers should be elected at periodic intervals, based on previously determined term limits.

Legal Issues

Starting a New Chapter

Beginning a new chapter is an exciting but challenging undertaking. Success requires vision, time, and commitment. You need to have a clear idea of what your new chapter will do, how it will be organized to accomplish its goals, and at least 10 volunteers ready to take on this challenge. If you are thinking of starting a new chapter, the National Office has a Chapter Starter Kit that contains a step-by-step guide to starting a chapter as well as useful information on the League.

Chapter Formation — The first step is to meet with interested friends and acquaintances who are concerned about local conservation and environmental issues. Ideally, this should include key civic-minded people, businessmen and women, and professional leaders who have outdoor interests, are concerned about conservation, and are prepared to roll up their sleeves and help. Before holding your initial meeting, obtain a copy of the League's kit for starting a new chapter and arrange for a League speaker to be there to explain what the League does, the role of our chapters, and to answer questions on how to begin a new chapter.

When a minimum of 10 prospective members have agreed to form a chapter and identified a series of goals or projects to undertake, they should hold a formal organizational meeting to:

- Formally agree to organize a chapter;
- Select an initial set of goals and projects;
- Pick a name for the new chapter;
- Decide where and how often the chapter will meet;
- Set the chapter dues, complete membership applications, and collect dues;
- Nominate and elect temporary officers;



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The petition for charter must be accompanied by proposed articles of incorporation and bylaws.

- Adopt articles of incorporation and bylaws; and
- Complete a petition for charter.

Petition for Charter. As a first step in seeking formal approval from the League's Executive Board to begin a new chapter, you must submit a petition for charter: identifying the name of your proposed chapter; subscribing to the League's conservation objectives; committing to follow the policies, articles of incorporation, and bylaws of the national organization; describing your chapter's proposed conservation programs; and setting the chapter's membership dues. The petition must be signed by your newly elected temporary officers (president, vice president, treasurer, and secretary). In addition, it must be accompanied by a list of your founding members and copies of your proposed chapter articles of incorporation and bylaws.

You can obtain a copy of the petition for charter, along with other information and forms, in the Chapter Starter Kit from the League's National Office.

Articles of Incorporation and Bylaws. The petition for charter must be accompanied by proposed articles of incorporation and bylaws. Draft copies of both documents are also included in the Chapter Starter Kit.

The articles of incorporation include the name of the organization, spell out how the chapter relates to the national organization, set forth the objectives and powers of the new chapter, define who is eligible to join as a member, determine how the assets of the chapter shall be applied and distributed if the chapter ceases to function as a chapter of the League, establish a board of directors and its officers, require the enactment of bylaws, and include a process for future amendments to the articles of incorporation or the bylaws.

The bylaws provide more detail on many of these subjects to guide the day-to-day operation of the newly established chapter. They also include a more detailed description of the roles and responsibilities of members, the board of directors, and its officers. The bylaws also include provisions governing meetings of the chapter, the formation of standing committees, financial management, and disposition of assets.

Incorporation — Although the petition for charter must be accompanied by proposed articles of incorporation and bylaws, it is up to the chapter or state division — once IWLA has approved the draft documents — to submit the required paperwork to form a corporation — a certificate of incorporation — and pay the requisite fee. In addition, many state governments require corporations to file regular reports to maintain their corporate status.

If the chapter or division *does not incorporate*, its directors and officers could be held personally liable for claims not covered by insurance or the organization's

assets. By incorporating, officers and directors receive greater protection against legal claims made against the corporation.

To maintain a corporation, you also must “observe the corporate form” by complying with state corporate law and the organization’s own bylaws and articles of incorporation. For example, this includes holding regular meetings and officer elections, keeping adequate corporate records, and not mixing an officer’s personal business with chapter activities. Essential corporate records include up-to-date articles of incorporation and bylaws, minutes of board and member meetings, tax returns, financial records, and documentation of the organization’s activities.

Because incorporation can be a complex process, you may need the assistance of an attorney familiar with the requirements of your state to help you through it.

Employer Identification Number — Whether or not you have any employees, one of the first things a new chapter should do after incorporation is to apply to the U.S. Internal Revenue Service (IRS) for an Employer Identification Number or EIN. Similar to a social security number for individuals, an EIN allows you to open bank accounts and conduct other business on behalf of your newly established chapter and division. The form to obtain an EIN (IRS Form SS-4) is available at your local IRS office or online at www.irs.gov.

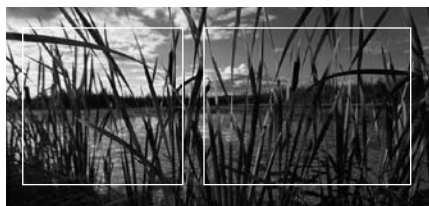
IWLA Obligations

As members of the national organization, members of your chapter or state division can take advantage of many benefits and opportunities. These include opportunities to participate in the League’s annual national convention, elect its national directors and officers, and help shape the League’s conservation policies. As a member of the national organization, you will also receive copies of the League’s print and electronic publications, including our quarterly magazine, *Outdoor America*. You can also take advantage of a wealth of knowledge and technical assistance from volunteers and staff on everything from membership recruitment to communications, governance, and conservation programs and activities.

But chapters and state divisions of the larger national organization also have duties and responsibilities under the League’s national Bylaws. (A copy of the most recent version of the League’s Bylaws can be found in our *IWLA National Directory*, at the end of this manual.) In general, these obligations are designed to further the fundamental conservation mission of the League; help protect the chapters, state divisions, and the national organization from violating the law or losing their tax exempt status; and

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allow the League to exercise “general supervision and control” of chapters and state divisions operating under IWLA’s group tax exemption. In brief, chapter obligations include:

Principles — Adhere to fundamental principles by:

- Adopting and operating according to the objectives of the IWLA and reflecting those objectives in the chapter’s articles of incorporation and bylaws; and
- Undertaking conservation programs and keeping IWLA advised of their progress.

Assets — Collect and protect assets by:

- Collecting membership dues and sending national and state division dues to the national organization in a timely fashion;
- Carrying insurance policies on property owned, leased, rented, or used by the chapters, naming IWLA and the state division as additional insureds; and
- Providing in the chapter’s articles of incorporation and bylaws that, in the event the chapter ceases to operate or function as a chapter of the League, chapter assets shall be distributed in accord with the IWLA’s Bylaws and transfer of significant portions of the chapter’s assets without approval of the Executive Board shall be prohibited.

Authorization — Obtain IWLA approval for:

- Publications in the name of IWLA;
- Any commercial enterprise profiting a member, chapter, or division; and
- Any litigation in which the chapter is a party.

Tax-Exempt Status — Protect tax-exempt status by:

- Operating without political or religious affiliation;
- Operating to promote the chapter’s purposes rather than for the purpose of producing a profit (Although chapters may and should always try to take in more money than they spend, their driving force must be their mission of conservation, not commercial activities.);
- Operating without discrimination on the basis of race, color, gender, religion, national origin, age, or handicap; and
- Not becoming a chapter or affiliate of another organization.

Routine Reports — Demonstrate chapter compliance with these requirements and applicable law by providing copies of the following documents:

- Current versions of the chapter's governing documents, including articles of incorporation and bylaws;
- Any reports filed with state corporate regulators, charitable solicitation regulators, and the IRS; and
- A certificate of insurance.

Note: Please refer to the IWLA Bylaws for a more detailed description of the duties and responsibilities of chapters and state divisions. For the League's litigation authorization form, contact the Administration Department at the National Office.

Federal Tax Laws

The League's tax-exempt status allows the vast majority of our chapters, state divisions, and the national organization to raise money through tax-deductible contributions. Regardless of whether chapters or state divisions have their own tax-exempt status or fall under the national organization's group exemption, it is critical that they understand and closely adhere to federal tax laws governing tax-exempt organizations.

Types of Exemptions — There are several types of federal tax exemptions, each of which has unique characteristics and imposes its own set of legal requirements. They include the following:

- 501(c)(3) Public Charity;
- 501(c)(3) Private Foundation
- 501(c)(4) Social Welfare Organization; and
- 501(c)(7) Social Club.

The vast majority of our chapters and state divisions are 501(c)(3) public charities (named after section 501(c)(3) of the federal tax code). The table below highlights some of the key features of four kinds of tax-exempt organizations.



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Types of Tax Exemptions

Type	Sources of Recognition	Notes
501(c)(3) public charity	<ul style="list-style-type: none"> ▪ IWLA group exemption ▪ Independent IRS application by the chapter or division 	<ul style="list-style-type: none"> ▪ Contributions eligible for tax deduction ▪ Activities must be conservation, education, or similar charitable work; other activities very limited ▪ Usually must demonstrate “public support”
501(c)(3) private foundation	<ul style="list-style-type: none"> ▪ Independent IRS application 	<ul style="list-style-type: none"> ▪ Contributions eligible for tax deduction (more limited) ▪ Activities must be conservation, education, or similar charitable work; other activities very limited (for example, no lobbying)
501(c)(4) social welfare organization	<ul style="list-style-type: none"> ▪ Independent IRS application 	<ul style="list-style-type: none"> ▪ Primary social welfare purpose ▪ Fewer activity restrictions
501(c)(7) social club	<ul style="list-style-type: none"> ▪ Independent IRS application 	<ul style="list-style-type: none"> ▪ Limits on revenue from non-members

What It Takes to Be a 501(c)(3) Public Charity

To qualify and maintain its tax-exempt status as a 501(c)(3) public charity, an organization *must be organized and operated for a tax-exempt purpose*. This means that the charitable activities of a chapter or state division must constitute 85 percent of its overall activities.

Qualifiers — Activities that qualify as charitable include:

- Conservation;
- Education;
- Limited lobbying;
- Nonpartisan electoral activities;
- Support for allied charities (such as making chapter or division facilities available to other groups); and
- Business activities related to the organization's charitable mission (such as collecting fees for holding gun safety classes).

Disqualifiers — Activities that do not qualify as charitable include:

- Business activities unrelated to the organization's mission;
- Purely social activities;
- Private benefits to people or companies; and
- Partisan electoral activities.

Public Support — Most 501(c)(3)s must demonstrate a sufficient level of so-called “public support” to qualify as tax-exempt public charities. Basically, the law requires that the organization not receive too much of its support from a handful of big donors. Chapters and divisions operating under the IWLA group exemption must demonstrate that one-third of the organization's total support is “public support.” Public support includes:

- General support from membership dues;
- Funds from government or other public charities;
- Funds from other donors; and
- Income from charitable activities (with limits).

Public support rules are complicated — more so than this summary suggests — but a good accountant can help you work through the calculations.

Restrictions and Limitations — A 501(c)(3) organization must strictly adhere to several important restrictions and limitations with respect to electoral politics, lobbying, and private inurement:

- Cannot participate in political campaigns on behalf of any candidate for public office;
- Cannot devote a “substantial part” of its activities to lobbying; and
- No part of its net earnings may inure to the benefit of any private shareholder or individual.



Most 501(c)(3)s must demonstrate a sufficient level of so-called “public support” to qualify as tax-exempt public charities.

As of 2008, all of our chapters and state divisions must file some version of the IRS Form 990, a federal tax return for non-profit organizations.

As a practical matter, this means that chapters and state divisions should stay clear of any engagement in electoral politics, engage in only very limited lobbying activities (equivalent to 5 percent or less of their annual budget), carefully track expenses associated with that activity to ensure they stay well within those limits, and closely monitor chapter transactions with individuals and other organizations.

IWLA Group Exemption

Some of our chapters and state divisions have successfully applied to the IRS directly for 501(c)(3) tax-exempt status. If you are interested in pursuing this option, you should consult a local tax attorney experienced in preparing such applications. A chapter or state division can also seek to be covered under the national organization's group exemption. Of our approximately 300 chapters and state divisions, roughly two-thirds are recognized as 501(c)(3) tax-exempt organizations under IWLA's group exemption.

Eligibility — To be covered under the IWLA's group exemption, a chapter must fill out a detailed *IWLA Chapter 501(c)(3) Verification Form* to help the League determine whether their activities are consistent with the national organization and meet the minimum thresholds for qualifying as a tax-exempt organization (see discussion above) under the League's group exemption.

Each fall, the national organization is required to submit to the IRS an updated list of chapters and state divisions that qualify under our group tax-exempt status, so this information must be updated annually.

Compliance — The national organization may conclude that your chapter is not eligible for tax-exempt status under the group exemption. For example, if a chapter does not respond to our request for information, if it is not spending sufficient time and resources on conservation and conservation-related education activities, or if the chapter is engaged in activities not covered by the group exemption, it may be denied tax-exempt status. If you are denied, please understand that the national organization must do so to fulfill its responsibilities to the IRS and to protect the tax-exempt status of the other chapters and state divisions that depend heavily on our group tax exemption.

Filing Federal Taxes

Form 990 — As of 2008, all of our chapters and state divisions must file some version of the IRS Form 990, a federal tax return for non-profit organizations. The gross revenues of the chapter or state division in a given year determine which form you must use. The IRS is changing these limits as it transitions to a new Form 990.

For the returns for 2008 (which are filed in 2009):

- Large chapters or state divisions with revenue above \$1,000,000, or assets worth more than \$2.5 million, must file the new Form 990.
- Chapters or state divisions less than that but with revenue above \$25,000 may file the simpler Form 990-EZ.
- Small chapters or state divisions with revenue below \$25,000 must file the very brief “e-postcard” Form 990-N (online at www.irs.gov).

For the returns for 2009 (which are filed in 2010):

- Chapters or state divisions with revenue above \$500,000 or assets worth more than \$1.25 million must file the Form 990.
- Chapters or state divisions less than that but with revenue above \$25,000 may file the simpler Form 990-EZ.
- Small chapters or state divisions with revenue below \$25,000 must file the online Form 990-N.

For returns for 2010 (and thereafter):

- Chapters or state divisions with revenue above \$200,000 or assets worth more than \$500,000 must file the Form 990.
- Chapters or state divisions less than that but with revenue above \$50,000 may file the simpler Form 990-EZ.
- Small chapters or state divisions with revenue below \$50,000 must file the online Form 990-N.

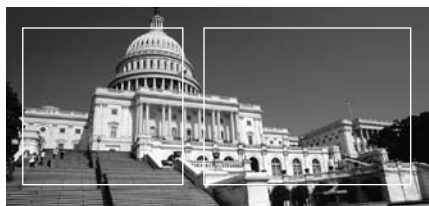
Copies of the Form 990 and 990EZ filed with the IRS must be made available to any individual or organization upon request. Copies can be either mailed to persons requesting them, or posted on an appropriate and publicly accessible Web site. Penalties for not adhering to this requirement can be substantial.

Form 990-T — If the chapter or state division has “unrelated business income” in excess of \$1,000, it must also file Form 990-T. Please consult your local tax advisor to determine whether any portion of your income qualifies as “unrelated business income.”

State and Local Tax Laws

State and Local Income Taxes — Chapters and state divisions must also comply with state and local tax laws. Note that exemption from federal income tax often does not automatically exempt a chapter from state or local income taxes. Since requirements vary from state to state, the chapter or

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With the proper IRS tax-exempt determination, a chapter also may be eligible for local property tax exemption.

state division should consult with a local tax advisor to determine whether you need to apply for state or local tax-exempt status or file state or local income tax returns.

State and Local Sales Taxes — Chapters or state divisions may qualify for an exemption from state and local sales taxes on the goods and services they purchase. In general, the organization must file a form with the state or local government to secure a sales tax exemption. Please check with your state and local tax authorities or your local tax advisor. Even if your chapter or state division receives a sales tax exemption on purchases, it may still need to collect sales taxes from purchasers of goods or services that it sells.

Property Tax Exemption — With the proper IRS tax-exempt determination, a chapter also may be eligible for local property tax exemption. Eligibility qualifications and application procedures will vary depending on state and local laws. Consult your county and state department of revenue for more information.

Other Laws

A number of other laws may apply to your chapter or state division. Please consult with your local attorney, since the following brief description is not intended to be comprehensive and many of these requirements will be specific to your state or local government. *It is the sole responsibility of your chapter or state division, as a separate and independent organization, to ensure that it complies with all applicable federal, state, and local laws.*

State Charitable Solicitation Registration — Most states require organizations that solicit funds from the public to register. Most of these states also require regular reports from the soliciting organizations. Some states have additional laws regulating “commercial co-ventures,” in which a business partners with a charity and provides the charity with a portion of the business’ sales.

Employment — Chapters with full or part-time employees are required to comply with federal, state, and local wage and hour laws; laws requiring employers to pay payroll taxes; workers’ compensation laws; and employment non-discrimination laws.

Environmental — Chapters that own property may trigger federal and state environmental laws. For example, shooting ranges may be subject to federal environmental laws as a result of lead shot used at the range.

Gaming — Along with the IRS, states and localities also regulate gaming activities. These activities include raffles, bingo, pull-tabs, and other gaming activities that chapters may use to raise funds.

Liquor — Chapters that sell or serve alcoholic beverages at functions may be required to comply with laws governing these activities. In addition, state law may make a chapter liable for providing alcohol to individuals who subsequently inflict damage on people or property.

Liability

As separate and independent entities, chapters and state divisions are responsible for managing their own affairs and can be sued and held accountable for their actions. For example, legal claims may arise as a result of personal injury, property damage, breach of contract, slander or libel, discrimination, employment, tax, or environmental claims. These types of claims can be very expensive to defend and damages can easily run into the hundreds of thousands, if not millions, of dollars. Each chapter and state division should *seek the advice of a local attorney on steps it can and should take to help avoid future liability.*

Risk Protection — Of course, the best option is to minimize the risk of a claim by complying with all local, state, and federal laws and regulations and adhering to best practices in managing all aspects of the chapter or state division, including its physical facilities, property, activities, and finances. This is especially important when it comes to potentially high-risk facilities like shooting ranges, or activities such as boating or swimming on open bodies of water, where the risk of personal injury is greater and the cost of an environmental cleanup could easily exceed \$1 million.

Incorporation — Incorporating and taking the steps necessary to maintain incorporated status is the chapter's or state division's responsibility. Many states require corporations to file regular reports to maintain corporate status. Failure to adhere to the rules of incorporation could result in the organization's directors and officers being held personally liable for claims not covered by insurance or the organization's assets. Note that the IWLA's Bylaws require our chapters and state divisions to submit proposed articles of incorporation when they first petition for charter and to furnish to the National Office updated copies on a regular basis.

Insurance — All chapters and state divisions should carry adequate insurance to cover any potential liabilities.

As separate and independent entities, chapters and state divisions are responsible for managing their own affairs and can be sued and held accountable for their actions.

Collecting and tracking chapter membership dues is very important because the income it generates for our chapters, state divisions, and the national organization is significant and represents a major portion of the annual revenues for each of these organizations.

Public Liability and Public Damage. The IWLA Bylaws require all chapters and state divisions to carry public liability and property damage insurance covering property owned, leased, rented, or used by them for their meetings or other activities. The insurance policy must be sufficient to cover any liability of the chapter or state division, and, in the case of chapters, include as additional insured parties their state division and the national organization. In addition, a chapter must provide a certificate of insurance listing the national organization and the appropriate state division as insured parties.

Other Insurance. Chapters and state divisions should consult an attorney and a local insurance agent to seek independent advice on whether any insurance policy is adequate to meet their individual needs and circumstances. For example, in addition to what the IWLA's Bylaws already require, a chapter or state division may determine that it needs directors and officers insurance (to cover claims against directors and officers), errors and omissions insurance (commonly referred to as bonds to cover financial risk or loss of chapter funds), worker's compensation insurance (to cover claims by employees injured on the job), or an umbrella policy (to cover unusually large damages).

Fund-Raising Strategies

Membership Dues

Collecting and tracking chapter membership dues is very important because the income it generates for our chapters, state divisions, and the national organization is significant and represents a major portion of the annual revenues for each of these organizations. Because the vast majority of our members renew their membership each year, dues are a relatively reliable and predictable source of income, making this part of the budget process fairly straightforward.

Responsibilities of Chapters — The IWLA Bylaws require that all chapters collect in one sum the total amount of membership dues established for the chapter, the national organization, and the state division, if one exists. The chapter is then required to send the national and state portions to the League's National Office within 30 days of receipt. Membership in the national organization and state division is a requirement for membership in a chapter.

Membership Renewals — To facilitate the collection of membership dues each fall for the following calendar year, the League's Membership Department sends renewal notices for current members to each chapter's

membership officer. In turn, the membership officer distributes renewal notices to individual members; collects dues for the chapter, national organization, and the state division; and sends a list of members who have renewed, along with the national and state portions of their dues, to the National Office, using special IWLA membership forms.

Recruiting New Members — In addition to the revenue generated by membership renewals, chapters and state divisions play a major role in recruiting and retaining new members. Unlike renewals, recruitment continues throughout the year. Each month, the chapter membership officer should send a list of members added in the previous month along with a check for the portion of the dues collected for the national organization and the state division, to the League's National Office.

Although member recruitment and retention is the subject of a separate unit of the chapter manual, the national organization has developed and implemented a number of tools and techniques to help chapters and state divisions recruit and retain members. Please refer to Unit III — Membership Growth and Retention.

Grants

The League has long been the beneficiary of grants from various sources, including foundations, government agencies, and endowments. Subject to regulation by the Executive Board, chapters with a 501(c)(3) tax exemption status can also seek and receive such grants and donations.

Fund raising is 90 percent planning and 10 percent asking. Once you have an idea for your program or project, the planning begins. The planning process includes:

- Information gathering
- Assessing your resources
- Finding potential grantors
- Writing the proposal
- Grant reporting obligations

Information Gathering —

Project Background. Discuss your project with your chapter leaders or appropriate committee members. Has your chapter had experience working in this area? Does the project fall within the scope of the Izaak Walton League's mission? Are the members of your chapter willing to support your project?



Chapters with a 501(c)(3) tax exemption status can also and should seek and receive grants and donations.



Potential Partners. Consult potential partners in your community. Does the project have the support of the community? Does the project respond to the needs of the community?

Coordinate Projects. Meet with the members of other organizations who coordinate similar projects. What are they doing? How does your project fit with these other group's efforts? Are there lessons to be learned from these groups so that you avoid repeating their mistakes?

Outline. Write a rough outline of your proposed project. Give the outline to your committee members for suggestions.

Assessing Your Resources — If you are ready to move forward with your project, review what resources you already have available. Does the chapter have people to perform the work? Do you have the equipment, appropriate location, facilities, and financial resources? If so, then you are all set to get started and do not need additional funding. If you do need funding, you'll need to start your search for potential grantors.

IRS Tax-Exempt Status. First, you will need to be prepared to answer the question about your chapter's IRS tax status — in other words, are you a 501(c)(3), tax-exempt organization? Some chapters have their own tax-exempt status, while others qualify under the League's national tax-exempt status.

You can call the Administration Department at the National Office if you do not know your chapter's status. This status will be important to individual donors who want to take a tax deduction. Moreover, many foundations or corporations will support only groups with certain tax-exempt designations such as 501(c)(3).

Fiscal Sponsor. Second, some grantors may want a more rigorous financial accounting of how their grants are used. If your chapter cannot meet their standards, they may be willing to send a grant for your project to another charitable organization — a "fiscal sponsor" — that your chapter has chosen and that will be responsible to the grantor that you will use the grant properly.

You should be ready to respond to this issue and seek out a colleague group or a community foundation that is willing to serve as your fiscal sponsor. Be sure to obtain an agreement with that fiscal sponsor. If the fiscal sponsor requires a management fee, you will want to include that in your project budget.

Finding Potential Grantors — Grants from corporations, foundations, and government agencies are important sources of funding, even though they represent only a small piece of the charitable giving pie. After you have decided which sources of funding best lend themselves to your project, you can start your research. For example, if you are seeking support for a

public event, the corporate sector might be the best place to start. They will appreciate any publicity generated by the event.

Like-minded national organizations may have some grant dollars for your chapter's conservation efforts and outdoor activities. You will need to talk with them to determine the prospects for funding and then follow their procedures and submit the proper paperwork.

IWLA Endowment. One grant source closer to home, the IWLA Endowment, Inc., was established in 1943 as a special purpose foundation that provides grants for IWLA chapter, division, and national-level conservation projects. To request a grant application or other information about the Endowment, contact the Endowment executive secretary, or visit the Web site at www.iwlaendowment.org. Specific details are found in the *IWLA National Directory*.

Conservation Organizations. Outside groups, such as the NRA Foundation and Wildlife Forever, also award grants. Some League chapters partner with local chapters of the National Wild Turkey Federation, Pheasants Forever, Ducks Unlimited, and Whitetails Unlimited and receive funding through them.

Researching Tips. There are many ways to research what entities are making grants. Here are a few examples of where to look.

Library. Libraries carry many useful reference books, such as directories of grantors in your state, *The Foundation Directory*, which lists foundations and corporate giving programs, and *Standard & Poors*, a compilation of corporate information.

The Internet. Internet search engines like Google Yahoo!, Microsoft Live Search, or Ask can lead you to a wealth of information on grants and grant-making organizations. Also, Guidestar.org lists thousands of foundations as well as non-profits. Federal, state, and local governments also provide grants for various conservation activities. Other like-minded groups often list their donors in their annual report. Review their report online or call and ask for a copy from the organization.

You may also want to subscribe to local "listservs" of like-minded groups that pass along funding information via email. Yet another source of grant information can be found in Appendix C, under "Grant Information Sources — Where to Look for Information."

Grants from corporations, foundations, and government agencies are important sources of funding, even though they represent only a small piece of the charitable giving pie.

Influentials are people who know who's doing what in your community. They could be your neighbors, the barber, or the town politician.

Word-of-Mouth. Don't underestimate the opportunities that arise as a result of word-of-mouth. If you let friends, neighbors, and business associates know you are seeking support, they may provide you with leads to excellent sources of funding.

Local Influentials. Influentials are people who know who's doing what in your community. They could be your neighbors, the barber, or the town politician. In each community someone can provide you with information on potential sources of support. The key to winning grants and support from small foundations and businesses is knowing the right people: trustees, directors, managers, or employees.

You may want to develop a prospect worksheet to stay organized and highlight your best prospects. Then you can decide which ones to approach first based on access, upcoming deadlines, or the complexity of their application process.

Pay particular attention to how they want to be approached. For example, do they encourage telephone calls to discuss whether your project would be of interest to them? Do they prefer a short letter of inquiry before submitting a proposal? Also, take note of the grantors who specifically say they do not accept unsolicited proposals.

Having some form of contact (in person, telephone, email, letter of inquiry) with the grantor prior to submitting a proposal is recommended. A sample worksheet is included at the end of this manual under Appendix D; a sample prospect profile from the Foundation Center is also included under Appendix E.

Writing the Proposal — Once a grantor has invited a proposal, they will provide a list of what information they expect to see in your proposal. They may also outline the format and page length. *Always follow their instructions.* Their staff resources may be just as limited as yours, and they receive many proposals to review. If you do not provide what they ask for, your proposal may not be considered. And always meet a grantor's submission deadline; most grantors simply refuse to consider late proposals.

The key to success is demonstrating how your project fits the granting organization's and their trustees' interests.

The basic elements of a proposal and possible section lengths are as follows:

- Cover Letter 1-2 pages
- Executive Summary 1-2 paragraphs
- IWLA background 1-3 paragraphs

- Statement of Need 1-2 pages
- Goals/Objectives bulleted
- Methodology 1-2 pages
- Evaluation 1 page
- Budget 1 page
- Attachments optional

Cover Letter. The cover letter should be addressed to your contact at the granting organization — not “Dear Sir” or “To whom it may concern.” It should summarize your proposal — the problem, the project you are proposing, and what it will accomplish. And it should contain the amount you are requesting, preferably within the first few sentences. These components are important because, in some cases, the cover letter is the only thing the trustees see. You should also provide some brief background on your organization for those trustees who aren’t familiar with it. If the grantor has never heard of the League, provide a sentence or two introducing the organization.

Executive Summary. Your executive summary should be a brief summary of the project; in most cases, it should be short enough to fit on a single page. You should make clear what problem you are addressing and how your chapter’s plan will really make a difference. For example, are you working on degraded streambanks or removing invasive species from a public park? Why is that important? How are you going to improve the situation? Who or what will benefit?

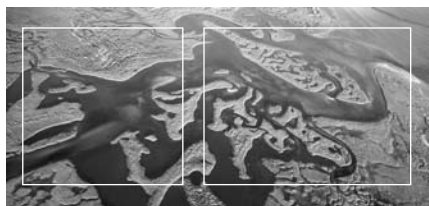
League’s Background. When writing about the League, talk about how your chapter is carrying out our conservation and outdoor recreation mission. Describe the programs your chapter conducts that benefit the community. List some of the League’s national successes as well as those of your chapter. This section should be brief, but it should make the grantor feel that your chapter has vision and the ability to execute the project.

Statement of Need. This section should help the grantor understand the magnitude of the need and why it’s important for your community to address the problem. You can add supportive statistics or references to strengthen the statement. Your statement should lead into how your chapter can reduce the impact of the problem or solve it. Grantors also like pilot projects that can be replicated elsewhere, because it means their funding will have an even greater impact.

Goals and Objectives. This section should make clear — in quantifiable terms — what you hope to accomplish: how many linear feet of streambank



The key to success is demonstrating how your project fits the granting organization’s and their trustees’ interests.



A grantor may ask if you have already raised a portion of the funds and who else you are approaching for support.

restored, degree of improvement in water quality, how many children educated through workshops, or the passage of a conservation referendum or legislation.

Methodology. The procedures or methodology section of the proposal tells the grantor how you will execute your project. If the project continues over the course of a year or more, you can add a month-by-month accounting of what will be done to reach the outcome or goals. Your description will show the grantor that you have a well-constructed idea that can be accomplished in the given timeframe.

Evaluation. You will also need to detail a plan for evaluating the success of your project. To what degree did you meet your objectives or desired results? Will you analyze quantitative measurements, such as how many linear feet of a stream were restored? Or, will you use qualitative measures, such as whether you helped groups or individuals increase their knowledge about a subject like water quality monitoring or the proper techniques for cleaning their boating equipment to reduce the spread of aquatic invasive species? You should describe how those measurements will be taken, which could entail a survey of participants or incremental improvements in water quality over time.

Budget. Your budget should be realistic; large enough to accomplish the project, but not excessive. The budget should attempt to show all your expenses. You should also make clear to the grantor whether they are funding the entire project or a percentage of it. A grantor may ask if you have already raised a portion of the funds and who else you are approaching for support. In some cases, the grantor may want to see a budget that provides a separate column showing what expenses their funds may cover.

Note: Consider putting a dollar value to all the volunteer hours involved. Your budget should also include any in-kind volunteer manpower or other chapter funds that will help defray the costs. According to the Independent Sector's last *Giving and Volunteering Survey*, the value of a volunteer hour is \$19.51 (rate for 2007, updated annually). Independent Sector used the average wage of non-management, non-agricultural workers to determine the value of the volunteer hour. You can visit The U.S. Bureau of Labor Statistics at <http://www.bls.gov/bls/blswage.htm> to determine the value of a specialized skill. This site offers a breakdown of hourly wages by occupation.

When a professional — such as a doctor, lawyer, or anyone with a specialized skill volunteers — the value of that work is based on the volunteer activity, not the individual's earning power. For example, a physician who is picking up litter is not performing his or her specialized skill for your chapter. Therefore, you should use the rate shown above.

Attachments. The last section of your proposal may be addenda, attachments, or exhibits. These can include any materials that support your request, including background on who is carrying out the work, such as project leaders, partner organizations, staff or consultants; press clips from similar projects you have carried out in the past; or other supporting documents.

Grant Reporting Obligations — You have a grant: now what?

If the grantor sends you a grant agreement or letter, *read it carefully*. What are their reporting requirements? Is there anything in the agreement that you do not understand or don't think you can accommodate? If everything looks good, send your thank you letter and sign any forms they asked to be returned.

Set up a reminder system so you know when to send the required reports. Be sure at the outset that you can depend on someone to handle the financial reporting, clearly detailing how the grant funds were spent. The financial report should closely mirror what your budget stated.

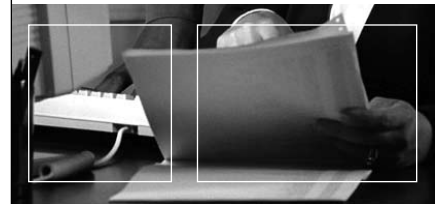
If there's an event related to the project, invite the grantor to it. Always keep grantors informed and keep copies of positive press. Cultivate and recognize their support in other ways, if possible, through a press release, your newsletter, or appropriate signage like a banner. Some donors will choose to remain anonymous, so it is a good idea to ask about their preferences with regard to publicity.

Follow-up to a Submitted Proposal — Your prospect research may tell you how long it will take a grantor to notify you about your request. Sometimes, you can surmise the time frame based on their schedule of board meetings.

If you don't have a relationship with the grantor staff and you didn't call them on the front-end of your research, it's a good idea to call them to make sure they received your proposal. This will give you the opportunity to make contact more personally.

If the time between their receiving your proposal and making their decision is long, consider sending them an update on what your chapter is doing or how your fund-raising efforts are going.

If Your Proposal Is Rejected — If the grantor rejects your proposal and their letter does not give you a specific reason, consider calling them. Their feedback may tell you if there are flaws in your proposal or project that other grantors may react to. It can also give you the opportunity to ask whether you can resubmit your request in the future.



Always keep grantors informed and keep copies of positive press.

Grantors may also have some ideas on other sources of funding if they liked your project but had too many other good projects during that grant cycle. Your chapter can also keep the grantor on a list to invite to future chapter activities or events. This is a way to continue to cultivate a relationship with a promising donor.

Donations and Gifts

Gifts and donations from individuals are the bread and butter of grassroots fund raising. Yet most chapters overlook the potential benefits of asking League members and others in the community for contributions. Did you know that individuals provide 83 percent of all charitable giving in the United States? That percentage translates into billions of dollars nationwide; it also indicates an opportunity for your chapter.

You can attract cash donations by: sending an appeal to your members or a direct-mail package to a group of like-minded people in your community; placing an advertisement in a local business' window; providing a donation box at a business; having a donations page on your Web site, or listing your chapter with another vendor that provides this service to non-profits for a fee, such as: www.networkforgood.org.

Another way your chapter can attract donations above dues is to create a gift club with graduated giving levels, such as \$100, \$250, \$500. The club provides a systematic method of requesting annual donations and building relationships with special donors, as in the case of IWLA National's Partners in Outdoor America's Future recognition club.

You may also want to arrange a personal meeting with a potential major donor whom you think could provide a larger gift. Your chapter leaders or fund-raising committee can prepare a list of names noting the following information:

- Does this member or potential donor have a special interest in conservation or the chapter?
- Do you know if this person has made significant donations to other like-minded groups?
- Who is the best person to approach this member or potential donor?

Once you have your list and solicitation team chosen, you can decide on your approach to the donor: calling to arrange a meeting; sending a letter to request the meeting; or inviting the individual to a small group gathering on your chapter's special project. You should have all your facts on the project ready to present. You might present the project details in the form of a printed booklet, a slide presentation (or PowerPoint), a proposal, or a verbal description and site visit.

*Gifts and donations
from individuals
are the bread and
butter of grassroots
fund raising.*

The corporate community is another source of donations. While they represent only about 4 percent of the charitable giving pie in the United States, they should not be ignored for funding opportunities. Your town probably has local businesses who would like to sponsor an event or have co-signage at a project site. The process for generating corporate donations is similar to those outlined in the grants section.

Types of Donations — There are many types of donations beyond cash.

- **In-kind.** Donations of goods or services, such as equipment or personal time, are considered “in-kind donations.”
- **Tangible Personal Property.** Art, furniture, cars, antique guns, and stamps have monetary value that can be used to further your cause. Some of these items can be considered “in-kind” donations.
- **Marketable Securities.** Some individuals choose to donate stocks and closely held securities.
- **Real Estate/Land.** Before accepting a real estate donation, keep in mind two important factors that could cost you in the long run: environmental liability and the cost of maintaining and selling the property.
- **Estate Planning.** These gifts include bequests (a person leaves you money or tangible property through their will), charitable gift annuities, charitable remainder trusts, pooled income funds, life insurance, and retirement plan beneficiary designations. The National Office has many special brochures that describe these various types of donations in detail. Planned gifts, by definition, are those that require the assistance of a professional advisor to complete. If you have a member who is interested in making such a gift, a tax advisor or other financial professional should be consulted before completing the gift.
- **Cause-Related Marketing Ventures.** In this type of venture, a business may decide, for example, that it wants to co-brand with the League. It might offer to run a promotion that provides a royalty to your chapter on something it sells. Article 15 of the League’s Bylaws governs these types of arrangements and states that any League entity must have prior approval of the Executive Board. (It is also important to note that many states have special laws governing these types of arrangements.)
- **Corporate Sponsorships.** This is another arrangement that chapters should venture into carefully, since it links the company name with the League’s name. If the company shares the League’s values and goals, it could be a good match for both entities. If the company seeks to

The corporate community is another source of donations.

link their sponsorship to the League for purposes of “green-washing” or appearing to be environmentally sensitive when they are not, you should reconsider their offer. And there is an additional reason to treat this type of relationship carefully; done incorrectly, corporate sponsorship can lead to a chapter having to pay “unrelated business income tax.”

Considerations — There are three policy areas that you will want to consider as you seek and manage your donations and grants:

IRS. The IRS asks charities to account for donations in special ways and to provide donors with all the necessary information so they may take a tax-deduction. If you visit www.irs.gov, you can download two helpful publications: 1) IRS Publication 1771 – *Charitable Contributions: Substantiation and Disclosure Requirements*; and 2) IRS Publication 526 – *Charitable Contributions*.

Gift Acceptance Policies. Your chapter may want to develop policies regarding what kinds of gifts you will accept and how they will be handled (gift administration). Having gift acceptance policies will help your chapter avoid costly mistakes and maintain a level of consistency that donors will appreciate. You can find many examples of gift acceptance policies on the Internet.

League Bylaws. Under Article 15 of the League’s bylaws, solicitation of contributions to or from the League, including any division or chapter, are subject to regulation by the Executive Board.

Donor Recognition — In recent years, the trend in fund raising has been to move away from expensive recognition benefits such as plaques, artwork, or other items. Why? Because more and more, donors are asking that you devote the full amount of their donation to the project. Their commitment is to the success of your chapter and its conservation mission.

With this mind, what should you do for your donors? Consider:

- Promptly sending them a personalized, thank you letter that is signed by one of the chapter officers (be sure to properly substantiate their donation per the IRS).
- Keeping them updated on how their donation is making a difference. The more measurable results you can convey, the better. This communication can be by letter, phone call, or a visit.
- Sending invitations to special “appreciation” or “awards” functions or events your chapter may hold.
- Seeking their advice in areas they may be knowledgeable about.

The IRS asks charities to account for donations in special ways and to provide donors with all the necessary information so they may take a tax-deduction.

- Tailoring your recognition to that person or corporation.
- Acknowledging them in chapter publications; if you publish a list, be sure to ask permission and spell the names correctly.
- Providing photos and testimonials that are unique to your chapter and that relate to the project that your donor has funded.

Appropriate, consistent communication is the key to maintaining a strong relationship with members and donors.

Other Fund-Raising Options

While grants are probably the most under-utilized source of funding for chapters, and membership dues and donations are more typical, there are many other commonly used fund-raising options. They include:

- Games of Chance
- Auctions
- Food Sales
- Recycling
- Shows and Events
- Sale Items
- Facility Rentals
- Meal Functions
- Natural Resources

Games of Chance — Games of chance have long been a mainstay of League chapters. Popular games of chance at chapters include raffles, pull tabs, bingo and casino nights, and the ever-popular 50-50 cash drawings — usually conducted at membership meetings. Chapter prizes typically include outdoor recreation items, such as fishing tackle, camping gear, and watercraft.

Raffles. Many chapters sell tickets to win guns and cash. For example, some chapters offer 30 prizes for 30-day drawings, sometimes with as much as a \$20 to \$30 price tag per ticket. IWLA Life Membership also makes a great raffle prize; it's worth \$500 and the winner will never pay national dues again.

Be advised that certain restrictions do exist for raffles and may vary from state to state; local ordinances may also apply. The U.S. Postal Service has further restrictions on how to mail raffle ticket solicitations. Consult IRS regulations to ensure that you can conduct these types of fund raisers



There are many other commonly used fund-raising options.

without jeopardizing your chapter's 501(c)(3) nonprofit status. Depending on the location, firearms used as prizes may be subject to varying regulations and limitations on display and handling. In addition, the distribution of these prizes will have to be processed through a firearms dealer with a Federal Firearm License (FFL).

Auctions — At these fun events, auction items can include donations from chapter members, friends of the League, and special contributors, including local businesses that donate products and services. Some of the more popular items include hunting, fishing, and camping gear, and wildlife art — usually all donated by chapter members.

You may be able to persuade a local auctioneer to donate, or charge a reduced rate for, his or her services. Whether live (with an auctioneer and spotters) or silent (with the use of timed bid sheets), an auction may be best held as part of a larger chapter gathering or dinner. If held in conjunction with a chapter annual event where members bring non-member guests, auctions provide a great opportunity for members to celebrate the year's accomplishments and to introduce potential new members to the League.

Food Sales — If a chapter clubhouse has a big kitchen, or the chapter can access such a kitchen, it could provide easy ways to generate revenue. Pies and other sweet treats are popular fund-raising food items. So is bread stuffing for Thanksgiving and submarine sandwiches or hoagies.

Any food sales operation requires a fair number of reliable volunteers to prepare, package, and distribute the goodies. It pays to have a marketing plan in place and locate potential retail outlets (restaurants, grocery stores, gift shops) by bringing along samples for them to taste. Be advised that certain food preparation and sales laws may exist and may vary from state to state; local sanitation ordinances may also apply.

Recycling — Government recycling programs are lacking in many local communities, leaving a void for a League chapter to fill. If you do it right, you can make money while providing a community service. Some recyclables, like paper and aluminum, have a lucrative cash market and could serve as a major funding source for your community conservation work.

Other items, whether donated or found, can be refurbished and sold. Several chapters maintain a base of operations for recycling old unwanted consumer goods. These chapter members resell used, but very usable, furniture, appliances, books, toys, clothing, and other knick-knacks that they have salvaged from a local landfill.

Some chapters with shooting facilities recycle fallen bullet brass and mined, spent lead shot from trap and skeet fields and bullets from gun range impact

berms. Some even collect and resell used empty shotgun shell hulls for reloaders. Both can be very profitable ventures.

Shows and Events — It's one thing to be an active exhibitor at community festivals, flower and garden shows, hunting and fishing expos, and other outreach events. It's quite another to host your own.

Although time consuming, holding events that entail renting booth spaces to exhibitors selling outdoor products or services can be lucrative. Still, promoting such shows can be expensive, so consider cosponsoring the event with the local media, an established show promoter, or your state fish and wildlife agency.

Sales Items — Along with items made and resold such as ball caps, tee shirts and other IWLA novelties, product sales of manufactured and seasonal items made by chapter volunteers have long supported many League chapters. With small investments in raw materials and labor, chapters can earn significant amounts of money. Popular items like birdhouses and bat boxes sell well, not only to a chapter's members, but to the community, through local feed and hardware stores, or at nature park gift stores.

Wood duck nesting boxes and bird feeders are also popular items, as are seasonal items. Several chapters make and sell Christmas wreaths to raise funds. But unless you have the manpower to sell these items, take orders in advance or sell them at wholesale prices to local garden centers or other businesses.

Be sure to put the League's logo with your chapter's name, and, if applicable, your chapter's Web site, on the products you sell, identifying the work that your chapter does for the community. This way the buyers know the source of the product and might be encouraged to support your cause with a repeat purchase or, better yet, by becoming a member.

Facility Rentals — Many League chapters acquire grounds. Next, they build a clubhouse to conduct chapter business, membership meetings, and educational events. Some of the chapter houses have kitchens, bathrooms, and even dining halls. All of these things make the facility very attractive to outsiders who are looking for a good place to hold a wedding reception, birthday party, family reunion, or other event. And often, groups are willing to pay to use these facilities for a day. Other conservation groups, such as Ducks Unlimited and the National Wild Turkey Federation, rent League facilities to hold their meetings, fund-raising banquets, and auctions.

Facility rentals do involve more bookkeeping for tax purposes and an understanding of zoning obligations, regulatory permits, and other health

Along with items made and resold such as ball caps, tee shirts and other IWLA novelties, product sales of manufactured and seasonal items made by chapter volunteers have long supported many League chapters.



Chapters that hold property may also have natural resources that could be used to raise money.

and safety concerns. In some cases, these rentals may require you to hire part-time employees, such as managers, cleaners, cooks, bartenders, and wait staff.

Meal Functions — Chapters with access to a kitchen or an outdoor barbeque pavilion can host banquets for members, their families, and invited guests to raise funds and attract new members. Given our members' interest in hunting and fishing, such banquets are a great excuse to serve up wild game. Be aware, however, that certain state fish and wildlife agency regulations may limit the selling of wild game for consumption.

In addition to wild game banquets, chapters host shrimp boils, oyster and bull feasts, fish fries, corn roasts, and even Super Bowl parties with great success. In addition to the revenue that these dinners generate, they allow guests to see and learn about the League's work in their community.

Natural Resources — Chapters that hold property may also have natural resources that could be used to raise money. One practice is renting agricultural cropland. Some chapters with tillable acreage lease it to area farmers to grow crops. Others have placed their acreage into a permanent conservation easement with the county or state.

Some chapters manage their standing timberlands for saw logs, pulpwood, firewood, and Christmas trees as part of their state forestry department's Forest Stewardship Program. Others participate in the American Tree Farm System (ATFS), a national program that promotes sustaining a thriving forestland for clean water, healthy wildlife habitat, and recreational opportunities — all while harvesting forest products for the funds. Seek the advice of the state forestry agency forester or a consulting forester to ensure you are managing the chapter's resources carefully.

The federal government has several programs that provide not only technical but financial assistance to landowners interested in restoring or conserving wetlands or creating wildlife habitat on croplands on their property. These include the Wetland Reserve Program, Conservation Reserve Program, and Wildlife Habitat Incentives Program, all part of the Farm Bill. Eligible properties receive cost-share grants for such restoration efforts. Contact your local Natural Resources Conservation Service (NRCS) office for more information.