

WSPF Friends Group Resource Guide Introduction

Thank you for your interest in forming a Washington State Parks Friends Group. Now, more than ever, our State Parks rely on community and volunteer support to operate at their fullest potential.

Perhaps you have a specific project within your State Park that you would like to accomplish, or maybe you want to have more long-term goals that focus on fundraising, education, recreation, and/or restoration. Friends groups can lead the way in all these areas, transforming a piece of land into something that serves a purpose for the community.

In order to do things within the park to accomplish your goals, you will need to work with the Washington State Parks. Make contact early to be sure that you are getting all the information you need. The person to contact is the Partnerships and Planning Program Manager. Contact information can be found at the end of this resource guide.

Once you've made contact about your intentions, you can begin to take the steps required by the State Parks to do work in your park and by the State and Federal governments to receive tax-free donations as a charity. This small guidebook will help you through each of those steps.

The steps, generally, can be taken in the following order:

1. Organize people and assign officer roles
2. Develop your group's name
3. Write your mission statement
4. Write your bylaws
5. Register with the State as a nonprofit and a charity (Writing your Articles of Incorporation)
6. Write your First Year Operating Plan
7. Register with the IRS as a tax-exempt nonprofit or make an agreement with the Washington State Parks Foundation as your fiscal sponsor
8. Complete official agreements with the State Parks

This is only a beginning, however. Once you are officially running, you will probably have a lot of questions about how to accomplish your work effectively. The Washington State Parks Foundation has been working to network existing and successful Friends Groups so that we might all help one another. Yearly Friends Workshops are held at Cama Beach State Park, which are great opportunities for Friends groups to meet each other and share ideas. You can also find an abundance of resources on the internet and in books to help you. Local libraries tend to have an abundance of books about starting and running a nonprofit. At the end of this resource guide, you will find links to a few websites and PDFs that are helpful.

Thanks again for your interest in helping our Washington State Parks stay alive and healthy. We hope that after looking through this guide, you decide to take the initial steps to start a Friends Group for your favorite State Park.

Step One - Organize a Core Group of Officers

You may be part of a larger group of people that has an interest in forming a Friends group. In that case, your core group of officers might already be well on its way. However, if you are but one person who is just starting the process of forming a Friends group, you need to organize some other like-minded individuals who are willing to come on as your core group of officers.

You may want to hold an informational meeting to bring interested parties together. The Washington State Parks Foundation and the State Parks Partnership and Planning Program can help in setting this meeting up. Set a date, time, and place and begin to reach out to those who may want to be involved.

A great place to start to find these people is, of course, the park that you are supporting. You can talk to the ranger there about your intentions. He/she may be able to help network you with others who frequent the park. You can reach out to those who live near the park because they likely have a special interest in the wellbeing of that park. If there are recreational groups that utilize the park, reach out to them. You can also post an ad in a local paper, website, or on local bulletin boards.

At your informational meeting, you can exchange ideas and invite those who are interested in committing time and energy to follow up with you.

Once you've organized a group of people, allocating titles and responsibilities is next on your agenda. Under state law, the officers of a nonprofit corporation consist of a president, one or more vice president, secretary, and treasurer. The articles or bylaws of your group may allow any two or more offices to be held by the same person except for the offices of president and secretary.

Pages 27-32 of the Washington State Nonprofit Handbook go into depth about these offices, as well as the organization of a board and board meetings. It is a great resource. A link to the PDF can be found at the end of this guide.

Step Two - Developing a Name

There is a tradition among Parks Friends groups to simply call their group “Friends of (name of State Park).” Though this is straightforward and easy, if you’d like to choose a different name, that is also possible.

The name ought to convey what your group is all about and pique interest in your organization. Also, it is sometimes possible to develop a name whose acronym or abbreviation has a meaning that also gets your message across. For instance, “Friends of Lime Kiln Society” is the name of the Friends group for Lime Kiln State Park. The acronym for their group is “FOLKS.”

In Washington, there are some legal requirements for a nonprofit name. The name:

- Cannot be the “same as or deceptively similar to” an existing or reserved corporate name, or limited partnership or limited liability company name
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- Cannot include or end with “incorporated,” “corporation,” “company,” “limited partnership,” “Ltd.,” or any other corporate designation
- Cannot describe the purpose of your organization in a misleading way. Any word or phrase that indicates that the corporation is organized for any purpose other than the purpose contained in the Articles of Incorporation is not permitted. For example, if your organization plans to work on AIDS, you cannot call it “The Cancer Foundation”
- Cannot be in a foreign language unless the name is spelled with letters from the English alphabet. For example, “El Centro de la Raza” is permitted because it is spelled with English letters

Once a name is chosen, you must determine whether that name is available in Washington State. Check with the Corporations Division of the Secretary of State. You can also conduct a search on the Secretary of State’s website:

http://www.sos.wa.gov/corps/corps_search.aspx

When you’ve determined it is available, you may register your group online or download a paper form from the Secretary of State website:

<http://www.sos.wa.gov/corps/nonprofitinformation.aspx>

Step Three – Developing Your Mission

Your mission statement should clearly state the purpose for which your Friends group exists – what you plan to do, how you will do it, and who will benefit from it. Some mission statements are one sentence, while others are multiple paragraphs. A good mission statement is usually somewhere in the middle, including all necessary information, without any extraneous language that could be left to interpretation.

Your mission statement should make as much sense to those of you who are on the inside of the organization, as well as someone on the other side of the country who is completely unfamiliar with the issues.

Your mission statement should be something that your Friends group can regularly refer to when making decisions about your activities. Does it or does it not fit in with your mission statement? After reading through your mission, the answer should be clear. If you wish to grow into other areas, leave the language open for expansion in the future.

You will be using your mission statement in your tax reports, grant proposals, and in your marketing materials. Therefore it should be memorable and easy to read. Use plain, but powerful, language. Be sure to include those who will benefit from your actions, as that will make your mission statement even more compelling to board members, volunteers, and potential donors.

In summary, your mission statement should include:

- The name of your group
- The purpose of your group
- Who it will benefit
- The methods you will use to accomplish your purpose

Writing your Mission:

It is usually easier to have one individual write the mission statement, but it is a good idea to involve the board and volunteers in identifying the content to be sure that everything is included and that there is nothing contradictory. Participating in creating a mission statement also can motivate and inspire those involved. It can often be helpful to bring in an outside facilitator in these discussions, so everyone can participate fully and equally. You may be able to find someone from another Friends group or from another local nonprofit or nonprofit assistance group. Once everyone agrees on the content, someone should be chosen to draft the statement. Once the mission is drafted, the group can come together again to approve it.

Step Four - Bylaws

Bylaws are the rules that govern how your Friends group will operate. In essence, it is an operating manual. Nonprofit corporations are required to write and keep a copy of their bylaws, but are not required to file a copy with the state. Therefore, unlike the Articles of Incorporation, they can change without filing official amendments. However, your bylaws will be a part of your paperwork with the IRS when you apply for 501(c) (3) status. They must not be illegal or contradict your Articles of Incorporation. It is recommended that you write your bylaws as you are writing your Articles of Incorporation to be sure they are consistent.

What Bylaws Define

Your Friends group bylaws should provide guidance in the following scenarios:

1. Size of the board and how it will function
2. Roles and duties of directors and officers
3. Rules and procedures for holding meetings, electing directors, and appointing officers
4. Conflict of interest policies and procedures
5. How grant awards will be distributed
6. Any other essential governance matters

A thorough description of what should be included in your bylaws can be found in the Washington State Nonprofit Handbook on pp 17-22. A link to this PDF is at the end of the guide.

Step Five – Creating your Nonprofit Corporation and Charity Under State Law

Along with your bylaws, the Articles of Incorporation are the organizational and governing documents of your nonprofit corporation. The Articles of Incorporation create the corporation under state law. The articles and bylaws should not have any information that conflict with one another.

A thorough outline of what should be included in your articles can be found in the Washington Nonprofit Handbook on pp 14-17. A link to this PDF can be found at the end of the guide.

You can find a copy of the complete form and instructions from the Secretary of State here (you may also file online):

http://www.sos.wa.gov/_assets/corps/NonProfitArticles2010.pdf

Please also note that if you plan to apply for federal tax-exempt, or 501(c)(3), status with the IRS, you will need to include a specific purpose clause and a dissolution of assets provision. More information on that can be found here:

<http://www.irs.gov/Charities-&-Nonprofits/Charitable-Organizations/Sample-Organizing-Documents-Public-Charity>.

If you do not want to apply for federal tax-exempt status, you can draft an agreement with the Washington State Parks Foundation for fiscal sponsorship. Information on fiscal sponsorship can be found in the first few pages of the Washington State Nonprofit Handbook and a sample agreement is at the end of this guide.

When you've completed your Articles of Incorporation, they must be filed with the Secretary of State. Each of the incorporators must sign the articles, and the registered agent must sign the consent form. The filing fee must also accompany the articles. You may either mail in your documents, file in person at the Secretary of State's office in Olympia, have a records or messenger service file for you, or file online at the Secretary of State website.

Step Six - First Year Operating Plan

Once per year, by October 1st, your Friends group will need to submit a first year operating plan to the State Parks that will be approved by the Park Manager. In it, you will summarize what projects and events you plan to organize during the upcoming year, how you will recruit new members, proposed sales activity, and your financial plans. As you are writing your bylaws, articles of incorporation, and other initial steps, this should be included.

Step Seven - Obtaining Nonprofit and Tax-Exempt Status

Because you will want to be able to accept donations without paying tax and also offer your donors a tax deduction, you will need to register both with the state and federal government as a nonprofit and a charity. There are two paths you can take to obtain federal tax-exempt status for your group:

1. Form a stand-alone nonprofit corporation by registering with the Washington Secretary of State's Office and obtaining tax exempt status for your group individually with the federal Internal Revenue Service, or
2. Form a stand-alone nonprofit corporation by registering with the state and obtaining fiscal sponsorship by the Washington State Parks Foundation. This lets you use the Foundation's tax-exempt status and financial mechanisms and saves you the cost and significant time required to obtain a separate tax-exempt status.

Washington State

Most Friends groups incorporate with the State of Washington as a nonprofit corporation and register as a charity. It is possible that, for your specific circumstance, there may be a more appealing path. The State of Washington has developed a thorough and easy to understand handbook for nonprofits and it can be downloaded from the Secretary of State's website:

<http://www.sos.wa.gov/corps/nonprofitinformation.aspx>. The handbook explains the different ways you can incorporate and many other things you might encounter during your formation and onward.

In order to solicit fundraising in Washington State, you must register your group with the Charities Program. More information about that can be found here:

<http://www.sos.wa.gov/charities/>.

Federal Government

Nonprofit status is a state law concept. It gives many benefits on the state level, but will not grant your organization exemption from federal income tax. For this, you must be granted federal tax-exempt status from the IRS. There will be additional steps and cost to achieve this. Ultimately, you may want to have your group designated as a 501(c)(3) organization that stands alone, but it is not necessary. To find out about what is required to meet their criteria and register, start at this IRS website: <http://www.irs.gov/Charities-&-Nonprofits>.

It is also important to note that if you plan to register with the IRS, you must include additional information in your Articles of Incorporation. More information on that can be found here: <http://www.irs.gov/Charities-&-Nonprofits/Charitable-Organizations/Sample-Organizing-Documents-Public-Charity>.

Fiscal Sponsorship with Washington State Parks Foundation

Either instead of or while you are in the process of achieving 501(c)(3) status, you may choose to form an agreement with the Washington State Parks Foundation where the Foundation acts as a fiscal sponsor for your group. You can read about fiscal sponsorship in the first few pages of the Washington State Nonprofit Handbook. Also, here is a helpful link:

<http://www.councilofnonprofits.org/resources/resources-topic/fundraising/fiscal-sponsors>.

To learn more, contact the Foundation.

Step Eight - Friends Agreement with the State Parks Agency and the Washington State Parks Foundation

Working with the Washington State Parks

Though you will have been in contact with an official from the State Parks Agency since the beginning stages of forming your group, there is a final step to form an official partnership. After completing the necessary steps of incorporating, settling on a name and mission statement, writing your bylaws, and deciding with the Park Manager on specific activities to undertake, it is time to create a partnership with the State Parks Agency. As part of this documentation, you will need to complete your First Year Operating Plan and your State Parks Friends Agreement. The State Parks Partnership and Planning Program will prepare the agreement for you and forward it to you for review and approval.

Working with the Washington State Parks Foundation (optional)

As a nonprofit 501(c)(3), WSPF can make an agreement with your Friends group to act as a fiscal sponsor. In this arrangement, tax-deductible donations can be made to the Foundation and earmarked for your Friends group projects. This option can be helpful in lieu of seeking your own, or can be used while you are in the process of acquiring, 501(c)(3) designation.

Resources and Contacts

Contacts:

Peter Herzog, Washington State Parks Partnership and Planning Program Manager:

Phone: (360) 902G8652

Email: peter.herzog@parks.wa.gov

John Floberg, Washington State Parks Foundation Executive Director:

Email: john@wspf.org

Internet Resources:

Washington State Parks Friends Group Information Site

<http://wspf.org/friends>

Washington Secretary of State Nonprofit Information

<http://www.sos.wa.gov/corps/nonprofitinformation.aspx>

Washington Secretary of State Charity Information

<http://www.sos.wa.gov/charities/>

IRS Charities and Nonprofits Information Site

<http://www.irs.gov/Charities-&-Nonprofits>

Information on Fiscal Sponsorship

<http://www.councilofnonprofits.org/resources/resources-topic/fundraising/fiscal-sponsors>.

Washington State Nonprofit Handbook

This handbook is very helpful with regards to legal considerations when forming a nonprofit in Washington.

http://www.sos.wa.gov/_assets/charities/Washington%20Nonprofit%20Handbook.pdf

National Park Service Friends Handbook

Though many things in this handbook only apply to the National Park System, it is very thorough and there are many helpful sections that go beyond the initial formation of a Friends Group.

http://www.nps.gov/partnerships/making_friends_handbook.pdf