



Florida Department of Environmental Protection

CITIZEN SUPPORT ORGANIZATION

2015 REPORT

(pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Friends of the Marjorie Kinnan Rawlings Farm, Inc.

Mailing Address: P.O. Box 337, Micanopy, FL 32667-0337

Telephone Number: 352-466-9273 Website Address (if applicable): www.marjoriekinnanrawlings.org

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

Brief Description of the CSO's Mission:

Support the park, mission and staff of the Marjorie Kinnan Rawlings Historic State Park in preserving, restoring and interpreting the grounds, history and legacy of Marjorie Kinnan Rawlings and her Cross Creek home.

Brief Description of the CSO's Results Obtained:

This year the CSO has supported a series of joint community projects to enhance awareness and understanding of the Rawlings Park and to raise support funds. Events included several projects with Santa Fe College and the Matheson History Museum in Gainesville and the Silver Springs Film Festival. Many people were reached about the park and fund raising was successful. Additionally, volunteerism at the park has increased.

Brief Description of the CSO's Plans for Next Three Fiscal Years:

The focus continues to be a build-up to a 75th anniversary celebration of Rawlings' books *Cross Creek* and *Cross Creek Cookery* in 2017. Fundraising, programming and community connections being forged now will assist in that year of events. Important routine preservation work and interpretive programming needs will continue to be met with funding and purchases.

- Copy of the CSO's Code of Ethics attached** (*Model provided; see CSO 2014 instructions*)
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

Friends of the Marjorie Kinnan Rawlings Farm, Inc.

CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of the Marjorie Kinnan Rawlings Farm, Inc. (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.

- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of the Marjorie Kinnan Rawlings Farm, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

Organization's Name : Friends of the Marjorie Kinnan Rawlings State Park, Inc.

Fiscal Year: 2009-2010

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2014	2013
Assets			
Cash:			
Checking Account		5,201.18	2,710.01
Savings Account		5.00	5.00
Money Market Account			
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs		22,474.83	25,119.12
Inventories, at cost			
Fixed assets, at cost:			
Property			
Other			
Total Assets		<u>27,681.01</u>	<u>27,834.13</u>
Liabilities and Net Assets			
Liabilities			
Debt			
Total Liabilities		<u>0.00</u>	<u>0.00</u>
Net Assets			
Unrestricted:			
Available for operations		27,681.01	27,834.13
Designated for long term investment			0.00
Total Unrestricted		<u>27,681.01</u>	<u>27,834.13</u>
Temporarily restricted net assets		0.00	0.00
Permanently restricted net assets		0.00	0.00
Total Restricted Assets		<u>0.00</u>	<u>0.00</u>
Total Net Assets			<u>27,834.13</u>
Total Liabilities & Net Assets		<u>27,681.01</u>	<u>27,834.13</u>

Statement of Functional Expenses

	Program Services						Supporting Services					Totals		
	Web site	fans	Costumes	MKR Ele School Proj	Special Events	MKR Park: Other	Total Program Services	Management & General	Fundraising	Member Dev/ Newsletter	Total Supporting Services	Total Governmental Support	2014	2013
Personnel expenses														
Park staff salaries & benefits	0	55	28	82	137	109	411	437	0	55	492		903	984
Total salaries & related expense	0	55	28	82	137	109	411	437	0	55	492		903	984
Contracted services														
Other-movie projection							0						0	699
Construction & design			100				100				0		100	200
repairs & equipment maintenance		252					252						252	120
Web Host	1000						1,000				0		1,000	20
Newsletter prep for Web							0				0		0	100
Total Contracted Services	1000	252	100	0	0	0	1352	0	0	0	0		1,352	2,039
Direct expenses														
Materials, supplies, equipment & rentals			52			248	300		0	0	0		300	491
Printing & publications					34		34			204	204		238	1,044
Conferences, conventions & meetings							0				0		0	0
Postage, shipping & messenger							0	78		332	410		410	423
Food, entertainment & meals					540	22	562			768	768		1,330	207
Purchase for re-sale							0				0		0	0
repairs & equipment maintenance						7	7				0		7	290
Cost of park facilities							0				0		0	0
Cost of park revenues							0				0		0	0
Advertising							0				0		0	0
Insurance					188		188				0		188	0
Professional fees, trainers & demonstrators							0				0		0	0
Office expenses: PO rent, meetings							0				0		0	370
Telephone							0				0		0	0
Research Equipment & Supplies							0				0		0	0
Miscellaneous	20			200			220	300			300		520	131
Total direct expenses	20	0	52	200	761	277	1310	378	0	1,304	1,682		2,992	2,956
Total expenses before depreciation	1020	307	180	282	898	386	3,073	815	0	1,358	2,174		5,247	5,979
Depreciation							0				0		0	0
Total expenses after depreciation	1020	307	180	282	898	386	3,073	815	0	1,358	2,174		5,247	5,979
Total Expenses beginning of year				0			0		0		0		0	0
Total Expenses end of year	1020	307	180	282	898	386	3,073	815	0	1,358	2,174		5,247	5,979

Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets					Totals	
	Operations	Designated for long term investment	Total Unrestricted net assets	Temporarily restricted net assets	Permanently restricted net assets	2014	2013
Receipts and other support							
Contributions	796		796			796	1,084
Grant			0			0	0
Membership dues	3,190		3,190			3,190	3,187
Fees			0			0	0
Special Events & Program Revenue:	572		572				0
Less expenses incurred for special events	572		572				0
Net Special Events & Program Revenue	0	0	0	0	0	0	0
Non-concession sales	585	585				585	321
expenses for products	536	536				536	6
net non-concession sales	49		49			49	315
Concession sales			0			0	0
Value of Contributed Services:						0	
Governmental support	903		903			903	984
Non governmental support			0			0	0
Investment and dividends:						0	
Dividends and Interest income	156		156			156	197
Gain on sale of investments			0			0	0
Other			0			0	0
Net assets released from restrictions	0		0			0	0
Total Receipts and other support	5,093	0	5,093	0	0	5,093	5,767
Disbursements							
Program services	3,073		3,073			3,073	3,831
Refund						0	
Management and general	815		815			815	844
Fundraising	0		0			0	0
Membership-Development	1,358		1,358			1,358	1,303
Total Disbursements	5,246	0	5,246	0	0	5,246	5,978
Change in net assets	(153)	0	(153)	0	0	(153)	(211)
Net assets at beginning of year	27,834	0				27,834	28,043
Net assets at the end of the year						27,681.35	27,832
				actual		27681.01	\$ 27,834.12

Financial Statement Disclosures FY2013-2014:

The financial statement disclosures present written explanation for entries in the Statement of Functional Expenses, Statement of Cash Receipts, Expenditures & Cash Balance, and Statement of Assets and Liabilities Resulting from Cash Transactions beginning with Note No. 3.

Notes No. 1 and No. 2 present an overview of the organization and accounting policies of **Friends of the Marjorie Kinnan Rawlings Farm, Inc.**

- 1. Friends of the Marjorie Kinnan Rawlings Farm, Inc.** is a not for profit organization incorporated (filing date: July 5, 2001) under the laws of the State of Florida and is a tax exempt organization under the Internal Revenue Code. A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling toll free 1-800-435-7352 within the State of Florida. Registration does not imply endorsement, approval, or recommendations by the State of Florida.

Friends of the Marjorie Kinnan Rawlings Farm, Inc. is funded primarily from contributions in the form of donations and memberships made by its members, located within the State of Florida, but are also represented throughout the United States of America. These contributions are used to fund the purchase of goods and services which will enhance the Marjorie Kinnan Rawlings Historic State Park and its staff's presentation of the historic era represented by the park.

2. Summary of Significant Accounting Policies:

A. Basis of Accounting:

Friends of the Marjorie Kinnan Rawlings Farm, Inc. prepares its financial statements using the modified cash-basis of accounting. Under this method, revenues are recognized when collected rather than when earned, and expenses, generally, are recognized when paid rather than when incurred. This basic approach is modified to include inventory, value of contributed services, fixed assets, and related depreciation, liabilities for sales tax, employee payroll, and pledges receivable from donors.

B. Basis of Presentation:

Net assets and revenues and expenses including gains and/or losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** and changes therein are classified and reported as follows:

UNRESTRICTED NET ASSETS: Defined as the difference between assets and liabilities which are not restricted legally or according to wishes of the donor.

TEMPORARILY RESTRICTED NET ASSETS: Defined as the difference between assets and liabilities which have either a time restriction (must be used by a time certain) or a purpose restriction (must be used for a certain purpose) which will expire once the condition has been satisfied.

Friends of the Marjorie Kinnan Rawlings Farm, Inc. currently has no assets which fall into this category.

PERMANENTLY RESTRICTED NET ASSETS: Defined as the difference between assets and liabilities which are restricted permanently or in perpetuity. This category could include funds which are contributed with stipulation that the principal be conserved and the interest or dividends be used according to the desires of the current board of Directors of **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** While the **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** have no such funds at present, they would consider such funds desirable and would encourage such donations despite the restrictions as to use of principal. This category could also include items of significant historical value which are contributed with restrictions and stipulations.

The board of **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** has discussed such potential donations on several occasions and have established a general policy that all donations are to be turned over to the State of Florida immediately without restriction other than that agreed to by the State of Florida.

Thus, **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** currently have no assets which fall into this category, but would seek and accept funds with restrictions to use of principal only, and would not accept items as donations but would instead refer those making such donations to the appropriate park service official.

3. Investments:

At this time all funds are held in bank accounts and bank certificates of deposit. Thus, **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** has no investments, but as noted under No. 2, **PERMANENTLY RESTRICTED NET ASSETS**, would seek out and accept such donations providing that the only restriction were to conservation of principal.

4. Fixed Assets

As of June 30, 2012, **Friends of the Marjorie Kinnan Rawlings Farm, Inc.** does not have any fixed assets. All items have been donated to the Marjorie Kinnan Rawlings Historic State Park.

5. Net Assets

Friends of the Marjorie Kinnan Rawlings Farm, Inc., Inc. does not currently have assets which are restricted in any manner. The FY 2011-2012 increase in net assets is held in bank funds which are available immediately without legal or donor imposed restrictions.

6. Commitments and Contingencies

None

7. Related Party Transactions

Friends of the Marjorie Kinnan Rawlings Farm, Inc. has no contractual obligations

8. Partnership In Parks

Friends of the Marjorie Kinnan Rawlings Farm, Inc. does not currently have a Partnership In Parks project to which they have committed.

9. Value of Contributed Services (Information provided by District & Park)

A summary of contributed services from Marjorie Kinnan Rawlings Historic State Park as of June 30, 2014.

Staff Support	\$ 903
Park Facilities	\$ 0
Total Value of Contributed Services	\$ 903

The Value of Contributed Services is provided by Marjorie Kinnan Rawlings Historic State Park, Division of Recreation and Parks, Department of Environmental Protection, State of Florida staff. The Division of Recreation and Parks operates using a cash based method thus the information provided was derived using a cash basis.