TURNING A SMALL RESIDENTIAL FARM INTO A NON-PROFIT EDUCATIONAL ORGANIZATION

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ABSTRACT

This study was undertaken to determine whether Felicity's Farm could become a non-profit organization for education. In order to determine the feasibility of turning Felicity's Farm into a non-profit organization, interviews were conducted and financial statements were collected. In addition, a Certificate of Incorporation was completed based on the interview and financial data. It was concluded that Felicity's Farm could become a non-profit organization; however, better organization of finances, fund-raising and the use of volunteers was recommended.

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Chapter 1

INTRODUCTION

There has been a rapid growth of the non-profit sector in the United States in the last 30 years. The non-profit sector has tripled in numbers from 309,000 in 1967 to one million today (Weisbrod 1997). There are many types of non-profit organizations in the United States and Europe that have different functions in the way that they impact people and the world (Salamon & Anheier 1992). Given the fact that there are a lot of non-profit organizations, the National Taxonomy of Exempt Entities was created to classify the size, function, expenditures, and assets of non-profit organizations (Hodgkinson 1990). Non-profit organizations have become powerful and influential in environmental issues in the state of California (Graff, 2000). In addition, out of all of the non-profit organizations in the United States, educational organizations are the second highest type of non-profit organizations.

Similar to the non-profit organizations in the United States that focus on land conservation in the environment and on education, the focus of this senior project is how a local farm can be turned into a non-profit organization in order to preserve the land and educate local students. Felicity's Farm is a three-acre plot of land in Nipomo, California, which has been developed from the ground up. Even though the farm is only three acres, the space is maximized on the property by growing macadamia nuts, citrus trees, apple trees, and mushrooms, which are all located in the front of the residential home. There is also a small herb garden next to the home. Behind the deck on the back side of the house, there is a small piece of pasture land, and a portion of the pasture is used as the compost site. The compost pile is rather large and is contained in a large cylindrical tube made of equine wire. On the farm there is also a greenhouse that was built out of recycled materials. The farm receives water from the Nipomo Creek, which

is located on the back side of the property. The farm has adopted a method of permaculture, which is a unique approach to the practice of sustainable farming that involves minimizing the use of materials and recycling resources back into the system (Cruz & Osentowski). By using the method of permaculture, the farm owner has minimized material cost since most of the materials used on the farm have been recycled. In addition, most of the labor at Felicity's Farm has been done through the good will of volunteers. These volunteers constructed the greenhouse and did a great deal of the ground preparation for planting.

By becoming a non-profit organization, Felicity's Farm hopes to create a unique after-school program for underprivileged secondary school and foster care students that will provide a holistic sustainability-focused education. Students will learn skills and turn them into business practices, like marketing and selling herbs and vegetables that they will plant, harvest, and process into organic herb baskets. The organic herb baskets will be sold at the local farmers' markets in the area. Any profits that are generated will be put back into growing the farm as well as creating a scholarship fund for the participants to use toward a college education. The best way to do this is by establishing a non-profit status.

Problem Statement

The process of turning Felicity's Farm from a residential zoned farm into a non-profit organization is documented in this senior project. This includes all of the legal aspects that are required for this zoning change to occur. This is a descriptive senior project that documents the feasibility of turning Felicity's Farm into a non-profit organization.

Hypothesis

Felicity's Farm can be turned into a non-profit organization through completion of necessary documents.

Objective

1) To determine the feasibility of turning the farm into a non-profit organization.
2) To help Felicity's Farm organize its finances to meet the demands of a non-profit organization.
3) To demonstrate the process of seeking non-profit status for a business that seeks an educational goal.

Justification

As a result of Felicity's Farm becoming a non-profit organization, the secondary students that become involved in the program will be able to gain knowledge about agriculture and sustainability. In addition, Felicity's Farm will be more credible to the community because there will be more community support being that a board of directors and volunteers are needed to govern and fundraise in order to sustain the program.

Chapter 2

LITERATURE REVIEW

Defining the Non-Profit

Society has become accustomed to two broad sectors, which include the public and private sectors. The third sector, also known as the non-profit sector, is not as well defined as the first and second sectors. The third sector lacks the power and influence that the first two sectors have, and this third sector also has a lot of diversity within the sector itself, therefore making it difficult to define it (Salamon & Anheier 1992). The varying names and purposes for the third sector therefore make it difficult to clearly define (Salamon 1994). Several different definitions of the non-profit sector exist. A legal definition of the non-profit sector in the United States is "incorporated entities that qualify for exemption from the federal income tax under any of the 26 specific subsections of the Internal Revenue Code" (Salamon & Anheier 1992 p. 133). Another way to define the non-profit sector is whether the income comes from sales of goods or from goods and contributions from members and the community (Salamon & Anheier 1992). A third way to define the non-profit sector is by its purpose: focusing on the betterment of society. This third definition will be used for this senior project (Salamon & Anheier 1992).

As stated in the previous paragraph, there are many different types of non-profit organizations. For example, some types of non-profit organizations include education, health, charity, environment, food/agriculture, and civil rights (Hodgkinson 1990). Out of all of the non-profit organizations in the United States, educational organizations are the second highest

type of non-profit organization (Hodgkinson 1990). In addition, non-profit organizations have become powerful and influential in environmental issues in the state of California (Graff 2000). There are also many different stakeholders involved in non-profit organizations, such as funders, directors and staff, clients, and volunteers (Balser & McClusky 2005).

In order to classify all of the types of non-profit organizations, the National Taxonomy of Exempt Entities was developed. The National Taxonomy of Exempt Entities was used to classify the size, function, expenditures, and assets of non-profit organizations and for the first time provided a baseline database of the non-profit sector in the United States (Hodgkinson 1990).

Benefits of Becoming a Non-profit Organization

There are many benefits to being classified as a non-profit. One advantage is tax exemption. If a non-profit organization qualifies for tax exemption, the organization would not have to pay federal, state, and local taxes. In addition, non-profit organizations are allowed to solicit donations of money from public donors, but they can also receive financial assistance from federal grants. There are a lot of financial benefits, but there is also a benefit of stability because a nonprofit organization has a board of directors, so it is legally able to exist on its own. Although there are some drawbacks to being a non-profit organization (e.g. application cost, accurate records, open to scrutiny), the benefits outweigh these drawbacks (Foundation Center 2010).

Non-Profit Related to Agriculture

Specifically in California, the agriculture industry has a growing interest in becoming a non-profit organization. By becoming a non-profit organization, farmers can protect their land from development. Today there are an increasing number of land trusts in California that help to protect a variety of types of lands (e.g., forests, sea dunes, and wetlands) (Vink 1998). Today the primary focus of land trusts is on protecting agricultural land and maintaining the private ownership of the land. Farmers are becoming more involved in land trusts because they see the benefits of these organizations and they are able to voice their concerns in protecting their farmland (Lemp 2002; Vink 1998).

In a study conducted by Lemp (2002), she investigated reasons for farmers becoming more involved in land trusts. In the author's study, she determined 34 trusts in the state of California that had an interest in farmland protection and the intention of using a conservation easement. After determining the trusts that would be included in the study, the author conducted interviews with the managers and learned the different mission statements of these trusts. The results of the interviews revealed that some of the managers of the trusts were very interested in conservation while others had less of an emphasis on farmland conservation. The author also determined that a possible motivation of pursuing conservation for the farmland was that the managers could seek funding from the state.

Non-Profit Organizations Related to Education

After school programs for children is a great example of how a non-profit organization can relate to education. After school programs have a potential for children to have fun while

learning life skills, in the like of critical thinking and working together with their peers (Wolfson 2010). When starting an after school program, it is important to have the program planned out. Most donors look for a well thought out plan, which will have a good chance of success and longevity (Wolfson 2010). And after school programs need to have a reputable base of supporters for a solid establishment in which to build the program. Supporters of the after school programs can be parents of the children that use the program, community groups, and faith-based organizations (Wolfson 2010). It is imperative to retain regular supporters with regular contact, timely updates, and sincere appreciation to ensure their support for the continuation of an after school program (Wolfson 2010). After school programs are not only a way for children to unwind and have fun learning, but these programs also encourage the community of supporters to come together and contribute to the same goal.

Non-Profit Organizations and Finances

It is important for non-profit organizations to be organized with their finances. Non-profit organizations attain money from either donors, taxpayers, and/or by their own fundraising. Even though non-profit organizations do not have to pay taxes on income, they still need to file their cash flow statements, balances sheets, and operating statements to comply with the Internal Revenue Service (IRS) and the Financial Accounting Standards Board (FASB) (Bourgeois, 2003; Froelich, 1997).

A current problem in the non-profit sector is the lack of accountability regarding financial records with examples of financial fraud from major non-profit organizations such as the United Way. Keating and Frumkin (2003) argue that there needs to be more accountability in the non-profit sector regarding finances. They present a historical account of financial practices in the

non-profit sector and examine alternative approaches to reporting finances specific to the United States. Based on this historical account and alternative frameworks, they propose ideas as to how to remedy the current lack of accountability for non-profit organizations. The suggestions for more accountability include (a) improving internal management of financial records, (b) filing taxes online so that these documents become public, (c) updating Form 990, and (d) sharing financial records with stakeholders.

Conclusion

As previously explained, non-profit sector includes a wide range of types of non-profit organizations, which are located around the world. This senior project will focus on one subset of the non-profit sector by explaining the process of becoming a non-profit organization with a mission of land conservation and agricultural education.

Chapter 3

METHODOLOGY

Procedures for Data Collection

In order to turn Felicity's Farm into a non-profit organization, an interview was conducted with the property owner. The semi-structured interview lasted about one hour and was recorded. In general, the interview was about the property owner's motivation to turn her farm into a non-profit organization. Another focus of the interview was to determine the feasibility of turning Felicity's Farm into a non-profit organization. The information collected from the interview provided the data needed to fill out the paperwork entitled "Organization of California Nonprofit, Nonstock Corporations" in which the purpose of the non-profit organization was described.

The sources of secondary data included a cash flow statement, a balance sheet, operating statement of the last fiscal year, and the budget of the projected expenses and revenues for the future year. These data were collected from the property owner and these data records provided the information necessary to determine if the records were in order so that they would stand up to scrutiny by the government.

Procedures for Data Analysis

The income statement and expense statements were used to determine whether the property owner could turn her farm into a non-profit organization. Based on the data obtained from the income and expense statements, the type of non-profit organization was determined. To be considered a non-profit organization, a "Certificate of Incorporations," which is a document

that consists of 12 articles, was researched. Each article on the document gives more detail to the non-profit organization that is being started.

In addition, it needed to be determined whether the farm qualified as a tax-exempt non-profit organization. To know whether Felicity's Farm was tax-exempt, the last fiscal year was compared to the projected year of the property owner's salary. An evaluation was conducted to determine whether the farm met the conditions of being a non-profit organization, which is set by the state and federal government.

Assumptions

This study made three assumptions. The first assumption was that it was worth Felicity's Farm time to change to a non-profit organization. It was possible that the farm becoming a non-profit organization would not improve the day-to-day operations. The second assumption was that the records were sufficient to complete the required documents. The third assumption was that even though it was unlikely that the submitted documents would have time to be reviewed by the state, that Felicity's Farm was acting in good faith and would comply with all rules and regulations governing non-profit organizations.

Chapter 4

DEVELOPMENT OF THE STUDY

Interview Data

Interview and email correspondences with the owner of Felicity's Farm revealed the owner's reasoning of wanting to turn Felicity's Farm into a non-profit organization. The owner wanted to achieve non-profit status to lessen her tax burdens on supplies she uses on her property. The second interview on October 3, 2009 focused on financial statements including a balance sheet, and budget of revenue and expenses. The owner was unable to provide the complete financial records. What she did provide was a balance sheet on February 4, 2010 and a projected budget for 2010. These required revision to separate her personal assets and expenses from the farm and school. The results are presented in Figure 1 and Figure 2.

Figure 1 Felicity's Farm Balance Sheet from the Last Fiscal Year.

Felicity's Farm Balance Sheet	
	February 2010
Short Term Assets	
Cash	4,370
Total Short Term Assets	4,370
Long Term Assets	
Investments	520,000
Home	500,000
Vehicles	33,000
Total Long Term Assets	1,053,000
Total Assets	1,057,370
Liability	0
Equity	1,057,370

Figure 2 Felicity's Farm Budget of 2009 Expenses.

Felicity's Farm Budget of Expenses to run the farm & school

	2009 Expenses
Farm Expenses	
electricity/water	1,947.44
supplies	3,985.80
feed	1,331.67
gas	640.00
garbage	417.00
maintenance	4,916.59
property tax	3,272.78
vet	1,195.08
drinking water	342.70
insurance	800.00
Total Farm Expenses	18,849.06
Business Expenses	
advertising	1,160.00
automobile expenses	961.00
bank services	158.78
license	780.00
computer/internet	1,599.74
continuing education	2,650.53
dues and subscriptions	869.22
interest	467.00
meals and entertainment	4,713.42
office supplies	640.00
professional fees	1,808
telephone	2,263.49
Political contributions	139.00
rent equipment	287.00
Other business expenses	1,058.00

Total Business Expenses	19,555.18	
	Total Expenses	38,404.24

As Figure 2 shows her farm and business expenses equal $38,404.24. Because she has no income from the farm and business, she reported in the interview that she uses her substitute teaching income and the sale of the art to meet her expenses.

Based on her total budgeted expenses for keeping the farm and school to run, and her estimated earned income amount she is able to invest from her own income sources, Figure 3 shows that she will have to obtain $17,404.24 from other sources to pay for the farm and school expenses. According to the owner, she has approximately $68,000 in personal savings and draws $18,000 per year from retirement. The difference in Figure 3 would require almost all of her retirement income, leaving her with very little for her personal needs without drawing from her savings.

Figure 3 Felicity's Farm Total Expenses and Income

Felicity's Farm Total Expenses			
		Expenses	Income
Total Budgeted Expenses per year		38,404.24	
Estimated Earned income per year			
substitute teaching	(160/day*2)*50wk		16,000.00
selling art			5,000.00
Total Earned income			21,000.00

	38,404.24
	21,000.00
Short Fall	17,404.24

Certificate of Incorporation

The Certificate of Incorporation is required to become a non-profit. There are twelve articles that need to be addressed, which describes the specific details about governance of the entity to become a non-profit organization. Article One requires the name of the corporation, which is Felicity's Farm. Article Two requires the purpose and powers or reasoning for the corporation to become a non-profit organization. In respect to Felicity's Farm, the owner's reasoning for wanting to become a non-profit organization was "to promote better opportunities for professional advancement of students who have graduated from state foster care and have no more support from the state for education after the age of 18." Article Three of The Certificate of Incorporation is in regard to capital and Article Four is in regard to shares. Under these two articles, Felicity's Farm is a non-stock corporation. As a non-stock corporation, Felicity's Farm does not have owners represented by shares of stock.

The fifth article of the Certificate of Incorporation requires a location of the corporation. Felicity's Farm is in the town of Nipomo at 389 South Oakglen Road in San Luis Obispo County of California. Article Six requires information about the board of directors. For Felicity's Farm there will be seven board members. The board of directors will consist of the following members: Felicity Lazo, Thomas Anderson, Katherine Johnson, Bertha Campos, Lindsay Swan,

and Dr. Susanne Anderson. Article Seven requires the qualifications of each board member. On the board of directors for Felicity's Farm is Felicity Ann Lazo who will be operating the non-profit. Thomas Anderson will have his bachelor's degree in Agriculture Business. Katherine Johnson has assisted Ms. Lazo in developing a business plan. Bertha Campos has experience raising and caring for foster care children. Lindsay Swan is familiar with the legal process of forming a non-profit organization, and Dr. Susanne Anderson has operated a business in Nipomo for 21 years. These members of the board of directors will meet once a year to discuss the management and progress as Felicity's Farm operates as a non-profit.

In the Certificate of Incorporation, Article Eight requests information about contracts and ratifications. In regards to Felicity's Farm, any board members that may have pecuniary, which is a financial penalty such as a fine, against them may not be in anyway invalidated or otherwise affected by the fact. Any such board member of Felicity's Farm may be counted in determining the existence of a quorum, which is a fixed minimum percentage of members that must be present at the meeting before the board members can conduct business or authorize any such contracts. Article Nine of the Certification of Incorporation requires the agent of service to be recognized. At Felicity's Farm, Ann Lazo will serve as the agent. She will also be served in the case of legal action at 389 South Oakglen in Nipomo, CA. Article Ten refers to preemptive rights, which is the privilege of a stockholder to maintain proportionate share of ownership in the corporation. In regards to Article Ten, Felicity's Farm is a non-stock corporation. The eleventh article addresses the liability of directors, in which for the directors of Felicity's Farm for any damages for a breach of duty, as a director shall be eliminated to the fullest extent permitted. Article Twelve requires a majority vote for certain extraordinary transactions. The board of directors of Felicity's Farm will need a vote of 51% or more to execute any certain extraordinary

transactions. This concludes the twelve articles and the response to each with regards to Felicity's Farm becoming a non-profit, which together makes up the Certificate of Incorporation of Felicity's Farm. A summary of the articles as they will be submitted is shown below in Figure 4.

Figure 4 Certificate of Incorporation for Felicity's Farm

Certificate of Incorporation

of

Felicity's Farm

As Restated and Filed 2/12/2010

Article One-Name

The name of the Corporation is Felicity's Farm.

Article Two-Purpose and powers

The purpose of Felicity's Farm is to promote better opportunities for professional advancement of students who have graduated from state foster care and have no more support from the state for education after the age of 18.

Article Three-Capital

Felicity's Farm is a non-stock corporation. As a non-stock corporation, Felicity's Farm does not have owners represented by shares of stock.

Article Four – Shares

Felicity's Farm is a non-stock corporation. As a non-stock corporation, Felicity's Farm does not have owners represented by shares of stock.

Article Five-Office

Felicity's Farm is in the town of Nipomo at 389 South Oakglen Road in San Luis Obispo County of California.

Article Six-Directors

The board of directors will consist of the following members: Felicity Ann Lazo, Thomas Anderson, Katherine Johnson, Bertha Campos, Lindsay Swan, and Dr. Susanne Anderson.

Article Seven-Qualification of directors

On the board of directors for Felicity's Farm is Felicity Ann Lazo who will be operating the non-profit. Thomas Anderson will have his bachelor's degree in Agriculture Business. Katherine Johnson has assisted Ms. Lazo in developing a business plan. Bertha Campos has experience raising and caring for foster care children. Lindsay swan is familiar with the legal process of forming a non-profit organization, and Dr. Susanne Anderson has operated a business in Nipomo for 21 years. These members of the board will meet once a year to discuss the management and progress as Felicity's Farm operates as a non-profit.

Article Eight-Contracts, ratification

At Felicity's Farm, any board members that may have pecuniary, which is a financial penalty such as a fine, against them may not be in anyway invalidated or otherwise affected by the fact. Any such board member of Felicity's Farm may be counted in determining the existence of a quorum, which is a fixed minimum percentage of members that must be present at the meeting before the board members can conduct business or authorize any such contracts.

Article Nine- Agent of Service

At Felicity's Farm, Ann Lazo will serve as the agent. She will also be served in the case of legal action at 389 South Oakglen in Nipomo, CA.

Article Ten- Preemptive rights

Preemptive right is the privilege of a stockholder to maintain proportionate share of ownership in the corporation. In regards, Felicity's Farm is a non-stock corporation.

Article Eleven- Liability of directors

For the directors of Felicity's Farm for any damages for a breach of duty, as a director shall be eliminated to the fullest extent permitted.

Article Twelve- Majority vote for certain extraordinary transactions

The board of directors of Felicity's Farm will need a vote of 51% or more to execute any certain extraordinary transactions.

Chapter 5

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary

An introduction was written about the owner of Felicity's Farm and a detailed description of the farm itself was presented. Then the plan was introduced of turning Felicity's Farm into a non-profit organization for the purpose of education. Next, a literature review was done about the non-profit sector and how the third sector is viewed around the world, in the United States, and in the state of California. Then research was conducted on the tax rules in comparison to the size of existing non-profit organizations. Next, research was done on non-profit organizations and their relation to the agriculture industry in the state of California.

Interviews with the owner, collection of financial data, and non-profit forms revealed the intent to form a non-profit organization, the financial status of the organization and the validity of the organization to conform to the non-profit requirements.

Conclusions

In conclusion, the feasibility of turning Felicity's Farm into a non-profit organization was determined. Felicity's Farm could become a non-profit organization for educational purposes. The farm's finances were organized to show that no one was profiting from this venture. And finally the process of seeking non-profit status for a business with an educational goal has been demonstrated.

Recommendations

There are some recommendations that would be helpful to the owner of Felicity's Farm. First and foremost she needs to keep better financial records. It is essential that the farm owner be in a strong relation with her accountant. It is extremely important to separate her personal finances from the business. The owner of Felicity's Farm must understand where she stands financially. In order for this to occur, she should meet with her accountant every six months. The owner of Felicity's Farm may even want to take in a volunteer to assist with her financial accounting and organization.

There are several recommendations for Felicity's Farm in regards to the future of this organization if it is granted non-profit status. Fundraising must be done in order to generate the money necessary to cover expenses that she cannot afford to take out of her own retirement and savings. It is admirable that she is willing to continue substitute teaching and artwork to fund the business. However, this time could also be spent promoting and fundraising for the organization. There needs to be constant fundraising throughout the year in order to generate the finances to tend to the cost of operating as a non-profit organization.

If there are any plans for a successor to take over the operation of Felicity's Farm while it is operating as a non-profit organization, the heir must understand the history of how Felicity's Farm became a non-profit organization. This includes the process that was taken for the farm to achieve non-profit status. The successor must have a good understanding of financial accounting and record keeping. Furthermore, a successor must have the drive to want to continue operating Felicity's Farm as a non-profit organization.

In the future for Felicity's Farm as it operates as a non-profit organization, volunteers may be necessary to assist in management and operation of the farm. Volunteers would assist with the fundraising programs, teaching the secondary students about horticulture, and advertising the non-profit program in the local community.

These recommendations should be considered by the owner of Felicity's Farm for the success of Felicity's Farm in its operation as a non-profit organization in the future.

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