

USING QUICKBOOKS IN YOUR NON-PROFIT ORGANIZATION
COMMON FILING REQUIREMENTS
May 22, 2014

Every Organization must file annual reports regardless of income!

Due Dates:

Year ending December 31 = May 15

Year ending June 30 = November 15

Required Annual Filings	Form	\$ Filing Threshold Gross Revenue	Fee	Filing Method
Internal Revenue Service (IRS)	990	\$ 200,000	\$0	e-file or paper
	990EZ	\$ 50,000	\$0	e-file or paper
	990N	\$0	\$0	e-file only
Franchise Tax Board (FTB)	199	\$ 50,000	\$0 or \$10	e-file or paper
	199n	\$0	\$0 or \$10	e-file only
Attorney General Registry of Charitable Trusts	RRF-1	\$0	sliding scale	paper only

Other Common Forms required

What for - Reporting period - Due Date	Agency	Form	Fee	Filing Method
Statement of Officers - Bi Annual Anniversary of incorporation	SOS	SI 100	\$20	e-file only
Payments for services in excess \$600 Calendar year - January 31	IRS	1099	\$0	e-file or paper
Sales tax Calendar year - January 31	BOE	\$0	8.00%	e-file only
Raffle register and report September 1 through August 31 (see Section 7)	AG	CT-NRP-1 CT-NRP-2	\$25	paper only

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f ▶						
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue .						
g Total. Add lines 2a-2f ▶							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
	c Gain or (loss)						
	d Net gain or (loss) ▶						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a						
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events . . ▶						
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities . . ▶						
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code					
11a							
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d ▶							
12 Total revenue. See instructions. ▶							

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . .				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings . .				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization .				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e				
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Unified Chart of Accounts

The Unified Chart of Accounts (“UCOA”) was designed to create consistency and harmony in nonprofit financial tracking and reporting.

The UCOA is a comprehensive nonprofit chart of accounts.

The full version of the UCOA is available on the California Association of Nonprofits’ (“CAN”) Website (see the section on Websites and Resources).

The UCOA is copyrighted by CAN and the National Center for Charitable Statistics.

A list of the most frequently-used accounts from the UCOA is included herein.

The UCOA cross-referenced to various reporting requirements, including:

- IRS Form 990
- OMB-122
- United Way UWAACS

The UCOA is also designed to meet Generally Accepted Accounting Principles (“GAAP”) for nonprofits.

Unified Chart of Accounts
Cross-Referenced to Selected Not-For-Profit Reporting Requirements
version 3.0

Income Statement or Statement of
 Financial Activities Accounts (4000-9999)

Income Statement Account Coding
 XXXX-xxx
 Line item :ivity Code

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
4	<u>Contributions, Support</u>				
4000	Revenue from direct contributions:				
4010-***	Individual/small business contributions	1a	1	n/a	4000-4099
4020-***	Corporate contributions	1a	1	n/a	4000-4099
4070-***	Legacies & bequests	1a	1	n/a	4300-4399
4075-***	Uncollectible pledges - estimated	contra 1a	1	n/a	4000-4099
4085-***	Long-term pledges discount	contra 1a	1	n/a	4000-4099
4100	Donated goods & services revenue:				
4110-***	Donated professional services-GAAP	Part IV-A & 82b	n/a	match/in-kind	4000-4099
4120-***	Donated other services - non-GAAP	Part IV-A & 82b	n/a	match/in-kind	n/a
4130-***	Donated use of facilities	Part IV-A & 82b	n/a	match/in-kind	n/a
4140-***	Gifts in kind - goods	1d	1	match/in-kind	4000-4099
4150-***	Donated art, etc	1d	1	match/in-kind	4000-4099
4200	Revenue from non-government grants:				
4210-***	Corporate/business grants	1a	1	match/\$	4000-4199
4230-***	Foundation/trust grants	1a	1	match/\$	4000-4199
4250-***	Nonprofit organization grants	1a	1	match/\$	4000-4199
4255-***	Discounts - long-term grants	contra 1a	1	match/\$	4000-4199
4300	Revenue from split-interest agreements:				
4310-***	Split-interest agreement contributions	1a	1	n/a	4000-4199
4350-***	Gain (loss) split-interest agreements	20	1	n/a	4000-4199
4400	Revenue from indirect contributions:				
4410-***	United Way or CFC contributions	1b	1	match/\$	4700-4799
4420-***	Affiliated organizations revenue	1b	1	match/\$	4500-4599
4430-***	Fundraising agencies revenue	1b	1	match/\$	4800-4899
4500	Revenue from government grants:				
4510-***	Agency (government) grants	1c	1	grant/match	5500-5999
4520-***	Federal grants	1c	1	grant/match	5500-5999
4530-***	State grants	1c	1	grant/match	5500-5999
4540-***	Local government grants	1c	1	grant/match	5500-5999

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 Line item → ← Activity Code

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
5	<u>Earned revenues</u>				
5000	Revenue from government agencies:				
5010-***	Agency (government) contracts/fees	2 & 93(g)	2	n/a	5000-5499
5020-***	Federal contracts/fees	2 & 93(g)	2	grant/match	5000-5499
5030-***	State contracts/fees	2 & 93(g)	2	grant/match	5000-5499
5040-***	Local government contracts/fees	2 & 93(g)	2	grant/match	5000-5499
5080-***	Medicare/Medicaid payments	2 & 93f	2	grant/match	5000-5499
5100	Revenue from program-related sales & fees:				
5180-***	Program service fees	2 & 93(a)	2	match/\$	6200-6499
5185-***	Bad debts, est - program fees	2 & 93(a)	2	match/\$	6200-6499
5200	Revenue from dues:				
5210-***	Membership dues-individuals	3 & 94	3	n/a	6000-6099
5220-***	Assessments and dues-organizations	3 & 94	3	n/a	6100-6199
5300	Revenue from investments:				
5310-***	Interest-savings/short-term investments	4 & 95	4	n/a	6500-6599
5320-***	Dividends & interest - securities	5 & 96	4	n/a	6500-6599
5330-***	Real estate rent - debt-financed	6a & 97a	8	n/a	6500-6599
5335-***	Real estate rental cost - debt-financed	6b & 97a	8		
5340-***	Real estate rent - not debt-financed	6a & 97b	8		
5345-***	Real estate rental cost - not debt-financed	6b & 97b	8		
5350-***	Personal property rent	6a & 98	8		
5355-***	Personal property rental cost	6b & 98	8	n/a	6500-6599
5360-***	Other investment income	7 & 99	4	n/a	6500-6599
5370-***	Securities sales - gross	8a-(A) & 100	5a	n/a	6600-6699
5375-***	Securities sales cost	8b-(A) & 100	5b	n/a	6600-6699
5400	Revenue from other sources:				
5410-***	Non-inventory sales - gross	8a-(B) & 100	5a	40	6600-6699
5415-***	Non-inventory sales cost	8b-(B) & 100	5b	40	6600-6699
5440-***	Gross sales - inventory	10a & 102	8	n/a	6400-6499
5445-***	Cost of inventory sold	10b & 102	8	n/a	6400-6499
5450-***	Advertising revenue	11 & 103	8	n/a	6900-6999
5460-***	Affiliate revenues from other entities	11 & 103	8	n/a	6900-6999
5490-***	Misc revenue	11 & 103	8	n/a	6900-6999
5800	Special events:				
5810-***	Special events - non-gift revenue	9a & 101	6a	n/a	4200-4299
5820-***	Special events - gift revenue	1a & (9a)	1 & (6a)	n/a	4200-4299
6	<u>Other revenue</u>				
6800	Unrealized gain (loss):				
6810-***	Unrealized gain (loss) - investments	Part IV-A	n/a	n/a	6600-6699
6820-***	Unrealized gain (loss) - other assets	Part IV-A	n/a	n/a	6600-6699
6900	Net assets released from restriction:				
6910-***	Satisfaction of use restriction	n/a	n/a	n/a	n/a
6920-***	LB&E acquisition satisfaction	n/a	n/a	n/a	n/a
6930-***	Time restriction satisfaction	n/a	n/a	n/a	n/a
	Total revenue, gains, & other support	12	9	n/a	n/a

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7	<u>Expenses - personnel related</u>				
7000	Grants, contracts, & direct assistance				
7010-***	Contracts - program-related	22	10	9	9100-9199
7020-***	Grants to other organizations	22	10	9, 39	9100-9199
7040-***	Awards & grants - individuals	22	10	39	9100-9199
7050-***	Specific assistance - individuals	23	10	34	8900-8999
7060-***	Benefits paid to or for members	24	11	34	?
7200	Salaries & related expenses:				
7210-***	Officers & directors salaries	25	12	7, 32	7000-7099
7220-***	Salaries & wages - other	26	12	7, 32	7000-7099
7230-***	Pension plan contributions	27	12	7, 36	7100-7199
7240-***	Employee benefits - not pension	28	12	7, 13, 49	7100-7199
7250-***	Payroll taxes, etc.	29	12	7	7200-7299
7500	Contract service expenses				
7510-***	Fundraising fees	30	13	39	8000-8099
7520-***	Accounting fees	31	13	39	8000-8099
7530-***	Legal fees	32	13	39	8000-8099
7540-***	Professional fees - other	43	13	39, 44	8000-8099
7550-***	Temporary help - contract	43	13	39	8000-8099
7580-***	Donated professional services - GAAP	Part IV-B, 82b	n/a	12	8000-8099
7590-***	Donated other services - non-GAAP	Part IV-B, 82b	n/a	12	n/a

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8	<u>Non-personnel related expenses</u>				#REF!
8100	Nonpersonnel expenses:				
8110-***	Supplies	33	16	28	8100-8199
8120-***	Donated materials & supplies	33	16	12	8100-8199
8130-***	Telephone & telecommunications	34	16	6	8200-8299
8140-***	Postage & shipping	35	15	6, 54	8300-8399
8150-***	Mailing services	35	15	6	8300-8399
8170-***	Printing & copying	38	15	28, 33, 41	8600-8699
8180-***	Books, subscriptions, references	38	15	30, 41	8600-8699
8190-***	In-house publications	38	15	28, 33, 41	8600-8699
8200	Facility & equipment expenses:				
8210-***	Rent, parking, other occupancy	36	14	37, 46	8400-8499
8220-***	Utilities	36	14	19, 46	8400-8499
8230-***	Real estate taxes	36	14	51	8400-8499
8240-***	Personal property taxes	36	14	51	8400-8499
8250-***	Mortgage interest	36	14	23	8400-8499
8260-***	Equipment rental & maintenance	37	14	27, 46	8500-8600
8270-***	Deprec & amort - allowable	42	16	11, 15	9500-9599
8280-***	Deprec & amort - not allowable	42	16	11, 15	9500-9599
8290-***	Donated facilities	Part IV-B, 82b	n/a	12	8400-8499
8300	Travel & meetings expenses:				
8310-***	Travel	39	16	44, 45, 55, 56	8700-8799
8320-***	Conferences, conventions, meetings	40	16	29, 34	8800-8899
8500	Other expenses:				
8510-***	Interest-general	41	16	23	9200-9299
8520-***	Insurance - non-employee related	43	16	5, 22	9300-9399
8530-***	Membership dues - organization	43	16	30	9400-9499
8540-***	Staff development	43	16	44, 53	9400-9499
8550-***	List rental	43	16	23	9400-9499
8560-***	Outside computer services	43	16	39	8000-8099
8570-***	Advertising expenses	43	16	1	9400-9499
8580-***	Contingency provisions	43	16	8	9400-9499
8590-***	Other expenses	43	16	20, 35, 43	9400-9499
8600	Business expenses:				
8610-***	Bad debt expense	43	16	3	9400-9499
8620-***	Sales taxes	43	16	51	9400-9499
8630-***	UBITaxes	43	16	51	9400-9499
8650-***	Taxes - other	43	16	51	9400-9499
8660-***	Fines, penalties, judgments	43	16	10, 16	9400-9499
8670-***	Organizational (corp) expenses	43	16	31, 44, 45, 47, 50	9400-9499
	Total expenses	44	17	n/a	n/a
9	<u>Non-GAAP expenses</u>				
9800	Fixed asset purchases				
9810-***	Capital purchases - land	capitalized	capitalized	11, 15	LB&E
9820-***	Capital purchases - building	capitalized	capitalized	11, 15, 42	LB&E
9830-***	Capital purchases - equipment	capitalized	capitalized	11, 15	LB&E
9840-***	Capital purchases - vehicles	capitalized	capitalized	11, 15	LB&E
9910-***	Payments to affiliates	16	16	9	9600-9699
9920-***	Additions to reserves	n/a	n/a	n/a	n/a
9930-***	Program administration allocations	n/a	n/a	n/a	n/a

Using QuickBooks® Classes for Allocating Expenses by Program, Administration and Fundraising

What the IRS, Board members and potential donors are most interested in is how well your nonprofit is using its available resources to meet its stated mission, or program objectives. Generally Accepted Accounting Principles (“GAAP”) call this the “measurement focus”. Nonprofit organizations must report their expense activity in a way that allows the IRS and other interested parties such as potential donors and grantors to evaluate how much of the available resources are spent on accomplishing the organization’s exempt purpose or “program”. Donors look at what percent of the Organizations revenue is spent on administrative or fundraising activities and if the amount is too high a donor will not want to give to the Organization. However, both administration and fundraising need to happen so if the amount is too low, that is also an indication of accounting problems in the Organization. As a general rule, if combined administrative and fundraising expenses exceed 25% of the total (some use revenue and some use expense for the total) it is considered to be too high. Alternatively, anything under 10% is arguably, too low and can also be indicative of an accounting problem.

This means that the nonprofit organization needs to separate expenses incurred for general and administrative purposes separately from fundraising expenses and program expenses. This is easy for direct service expenses but becomes a challenge for shared costs like office supplies and occupancy.

In QuickBooks, classes are used to sort expenses according to program, administrative and fundraising. All organizations have general/administrative costs and most do fundraising. Administrative costs are those costs required to maintain the corporate structure of the organization. Board of Director meeting costs, bookkeeping and tax preparation, human resource management and insurance costs and annual tax and license fees are common administrative costs. Fundraising costs are those costs incurred to solicit unrestricted donations. Grant writing is generally considered a program activity for GAAP but is a fundraising expense for tax. Almost every non-profit organization will have a minimum of three classes; program, administrative and fundraising.

What about postage, printing, office supplies? These are costs that are incurred for program, administration and fundraising. Developing a reasonable method of allocating shared costs is one of the most unique elements of nonprofit accounting. The basis used is often a combination of direct services and a time study. Since personnel costs are generally the single largest budget item, it makes sense that resources would be used at the same rate that personnel are spending their time. There are a lot of ways to allocate shared costs. What is important is that it needs to be done in a reasonable, consistent way and the allocation policy must be written and auditable.

Many people confuse overhead costs with administrative costs. If you are a small organization with minimal overhead expense it is OK to accumulate those costs in the administrative class but please once the revenue goes over the \$200,000 filing threshold for the 990 it is important to allocate these shared costs.

Budget Set-Up, Tracking and Reporting

Annual budgeting in QuickBooks is an easy way to compare actual results with projected amounts. Organization (total), Customer:Job (grants or events), and Class (program) budgets can all be entered into QuickBooks and variance reports for each can be printed. You can enter each of the budgets separately or entering each of the class budgets will produce a total agency budget.

Prior to setting up the budgets, consider which reports will be most important to the Board and management. For example, if you wish to monitor the current month, the year to date and the overall budget; you will need to enter the budget by month. You can start with a blank screen or you have the option to have QuickBooks automatically enter the monthly totals from last year. You will then just have to adjust the monthly amounts for anticipated changes in the current year and you have the organization's budget by month. If you create a budget by account for each Class (i.e., Assistance, Advocacy, Administrative and Fundraising); the total will create itself.

In this case the budget was entered monthly by class to produce the report on the following page. Most Boards really want to be able to get a big picture overview and then ask questions if something catches their eye. So, to produce the board report on the following page I also "collapsed" the subaccounts to generate this clean easy to read report for the monthly board meeting.

Program managers or the Executive Director might be more interested in, "How much do I have left?" This generally applies to a particular grant or event budget. These budgets need to be entered separately and will not impact the budget by class or in total. To answer this question; create a new budget by account and Customer:Job for each grant or event for which you will either need to prepare a committee report. Enter the budget in total in the first month of the year in the budget input screen. Then the reports will always show the unexpended balance in the dollar variance column.

This budget was set up in total for the year by both entering an amount in the column for July and copying it across, as well as entering amounts in the months certain income and expenses were anticipated.

When creating budget amounts, you may find it more effective to export the prior year's Profit and Loss Report to a file so you can manipulate the data in a spreadsheet program and then do the data entry.

Sample NPO Company
Annual Budget

	Assistance Program		Total Assistance	Awareness Program		Total Awareness	Admin	Dinner Auction	Other FR	Total FR	TOTAL
	Grant B	Program Income		Grant A	United Way						
Income											
Grants	40,000.00	-	40,000.00	35,000.00	10,000.00	45,000.00	-	-	-	-	85,000.00
Contributions Income	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	1,000.00	-	1,000.00	1,000.00
Unrestricted	-	-	-	-	-	-	-	2,500.00	-	2,500.00	7,500.00
Auction	-	-	-	-	-	-	-	20,000.00	-	20,000.00	20,000.00
Program Fees	-	120,000.00	120,000.00	-	-	-	-	-	-	-	120,000.00
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Ticket sales	-	-	-	-	-	-	-	-	-	-	-
Product Sales	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	200.00	-	-	-	200.00
Total Income	40,000.00	120,000.00	160,000.00	35,000.00	10,000.00	45,000.00	200.00	25,000.00	3,500.00	28,500.00	233,700.00
Cost of sales											
Products	-	-	-	-	-	-	-	-	2,500.00	-	2,500.00
Facility rent	-	-	-	-	-	-	-	500.00	-	-	500.00
Food and Beverage	-	-	-	-	-	-	-	1,500.00	-	-	1,500.00
Entertainment	-	-	-	-	-	-	-	250.00	-	-	250.00
Total Cost of Sales	-	-	-	-	-	-	-	2,250.00	-	-	2,250.00
Operating profit	40,000.00	120,000.00	160,000.00	35,000.00	10,000.00	45,000.00	200.00	22,750.00	1,000.00	23,750.00	228,950.00
Expense											
Personnel											
Salaries & Wages	20,000.00	32,250.00	52,250.00	26,250.00	8,750.00	35,000.00	22,000.00	2,000.00	-	2,000.00	111,250.00
Payroll Taxes	1,715.00	1,885.00	3,600.00	1,725.00	575.00	2,300.00	1,100.00	400.00	-	400.00	7,400.00
Employee Benefits	1,152.00	2,945.00	4,097.00	1,822.00	608.00	2,430.00	1,270.00	172.60	-	172.60	7,969.60
Total Personnel	22,867.00	37,080.00	59,947.00	29,797.00	9,933.00	39,730.00	24,370.00	2,572.60	-	2,572.60	126,619.60
Operating Expense											
Accounting	1,000.00	-	1,000.00	-	-	-	2,000.00	-	-	-	3,000.00
Automobile Expense	300.00	-	300.00	450.00	-	450.00	-	-	-	-	750.00
Bank Service Charges	-	-	-	-	-	-	120.00	-	-	-	1,370.00
Benevolence	-	-	-	-	-	-	180.00	-	120.00	-	300.00
Client supplies	3,300.00	-	3,300.00	-	-	-	-	-	-	-	3,300.00
Contract Labor	-	-	-	-	-	-	-	-	-	-	-
Direct Client Services	10,000.00	12,000.00	22,000.00	-	-	-	438.00	-	-	-	22,000.00
D and O Insurance	-	-	-	-	-	-	567.00	-	-	-	438.00
Dues and Subscriptions	-	100.00	100.00	-	-	-	-	139.00	-	139.00	806.00
Equipment Repairs	1,025.00	-	1,025.00	2,000.00	-	2,000.00	-	-	-	-	3,025.00
Liability Insurance	915.00	-	915.00	-	-	-	-	-	-	-	915.00
Marketing	1,000.00	-	1,000.00	-	-	-	-	-	-	-	2,000.00
Miscellaneous	100.00	50.00	150.00	50.00	-	50.00	100.00	-	-	-	300.00
Office Expense	493.00	100.00	593.00	500.00	-	500.00	200.00	100.00	-	100.00	1,393.00
Postage and Delivery	-	400.00	400.00	203.00	67.00	270.00	2,000.00	500.00	-	500.00	3,170.00
Printing and Repro.	-	900.00	900.00	2,000.00	-	2,000.00	4,400.00	-	-	1,500.00	4,400.00
Rent	-	10,000.00	10,000.00	-	-	-	1,000.00	-	-	-	14,400.00
Telephone	-	2,600.00	2,600.00	-	-	-	1,000.00	-	-	-	3,600.00
Utilities	-	1,600.00	1,600.00	-	-	-	800.00	-	-	-	2,400.00
Total Operating Expense	17,133.00	28,750.00	45,883.00	5,203.00	67.00	5,270.00	11,805.00	4,350.00	259.00	4,609.00	67,567.00
Capital Improvements											
Capital Improvements	-	6,000.00	6,000.00	-	-	-	36,175.00	-	-	-	6,000.00
Total Expense	40,000.00	71,830.00	111,830.00	35,000.00	10,000.00	45,000.00	69,220.00	6,922.60	259.00	7,181.60	200,186.60
Net Income	-	48,170.00	48,170.00	-	-	-	(35,975.00)	15,827.40	741.00	16,568.40	28,763.40
% of total income			48.84%			19.65%	15.80%	3.14%		3.59%	87.44%
% of total expense			55.86%			22.48%	18.07%				100.00%

State of California Department of Justice

OFFICE of the ATTORNEY GENERAL

KAMALA D. HARRIS

RAFFLES

In California, charities and certain other private nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes in the state.

This exception to the general constitutional prohibition against lotteries requires that at least 90 percent of the gross receipts from these raffles go directly to beneficial or charitable purposes in California.

Unless specifically exempted, a nonprofit organization must register with the Attorney General's Registry of Charitable Trusts prior to conducting the raffle and file an aggregate financial disclosure report for all raffles held during the reporting year. Forms for registering and reporting activities are provided on this web page.

Using the Registry's new search feature, you can now view information regarding raffles held by nonprofits in California. The information available includes registration and raffle report data (such as the amount of money collected), and dates on which a charity intends to hold a raffle. To look at information regarding raffles use the new search feature.

What organizations qualify and how the raffles must be conducted are governed by Penal Code section 320.5, which was added by Senate Bill 639 (McPherson, Chapter 778, Stats. of 2000). For details, view the Frequently Asked Questions, Statutes and Regulations.

Raffles FAQs

[Frequently Asked Questions \(FAQs\) about Raffles](#)

Laws/Regulations

[Penal Code Section 320.5. Charitable Raffles, pdf](#)

[Nonprofit Raffle Program Regulations - Title 11, Division 1, Chapter 4.6, sections 410-426, pdf](#)

Forms

PLEASE NOTE: The registration period for conducting raffles is September 1 through August 31 annually. Registration must be completed prior to conducting raffle-related activities, including the selling of raffle tickets. You must obtain a confirmation letter from the Registry of Charitable Trusts prior to conducting any raffle activities. This includes selling tickets to an event that will be held in the future. If you wish to conduct the drawing after September 1 of any year, but you wish to sell tickets prior to September 1 of that year, you must register for both years. An organization must file the raffle registration form at least 60 days before the scheduled date of the raffle in order to give Registry staff sufficient time to process the form. The Registry does not confirm receipt of raffle registration forms. An organization that wants confirmation that the Registry has received a form must submit the form to the Registry by requesting "certified receipt," a service available at the U.S. Post Office.

[Nonprofit Raffle Registration Form - CT-NRP-1](#)

Each nonprofit organization that intends to conduct a raffle during a year (September 1 through August 31) must complete and submit a raffle registration form. Form CT-NRP-1 may be downloaded from our Forms page (see "Forms" link in the Charities menu on the right side of this page).

[Nonprofit Raffle Report - CT-NRP-2](#)

A nonprofit organization that has registered to conduct raffles must file a single aggregate report for all raffles held during the reporting year (September 1 through August 31), regardless of the number of raffles held. Form CT-NRP-2 may be downloaded from our Forms page (see "Forms" link in the Charities menu on the right side of this page).

WEBSITES / RESOURCES FOR NONPROFITS

LOCAL

www.npocpa.pro

Pamela A. Mainini, CPA

Includes sample policies, tax and audit checklists, information about the IRS Form 990, and late-breaking news, as well as links to resources for nonprofits.

www.nprcenter.org

The Nonprofit Resource Center

Offering comprehensive resources, from a professionally-staffed library to grant funder databases, from fundraising workshops to management networking, the Center enables new and existing nonprofits to improve management, operations, fund development, marketing & public relations, board development and more.

GOVERNMENT AND TAXES

www.irs.gov/charities

Internal Revenue Service

Nonprofit organizations are required to file a return (Form 990, 990EZ, or 990N) with the IRS annually.

www.ftb.ca.gov

Franchise Tax Board

Nonprofit organizations are required to file a return (Form 199 or 199n) with the FTB annually.

www.ag.ca.gov/charities

Office of the Attorney General

Nonprofit organizations are required to file a return (RRF-1) with the AG annually.

www.sos.ca.gov

Secretary of State

Nonprofit organizations are required to file a Statement of Information (SI-100) with the SOS every two years.

www.edd.ca.gov

Employment Development Department

Nonprofit organizations that have employees are required to file returns with the EDD.

www.taxes.ca.gov

California Tax Service Center

One-stop Website for California organizations for all things tax related.

www.boe.ca.gov

Board of Equalization

Nonprofit organizations that have income from the sale of merchandise must pay sales tax and file returns with the BOE.

NATIONAL ORGANIZATIONS

www2.guidestar.org

GuideStar

THE source for information about nonprofits, including copies of their tax returns and annual reports.

www.philanthropyjournal.org

Philanthropy Journal

Online publication of state, national and international news on fundraising, giving, managing, grant seeking, volunteering, and technology in the nonprofit and philanthropic sectors.

www.boardsource.org

Board Source

Board Source increases the effectiveness of nonprofit boards of directors through its highly acclaimed governance consulting practice, tools, and membership program.

www.nccs.urban.org

National Center for Charitable Statistics

The National Center for Charitable Statistics (NCCS) is the national clearinghouse of data on the nonprofit sector in the United States.

www.foundationcenter.org

The Foundation Center

Directory of private philanthropic and grant making foundations on the Internet.

www.networkforgood.org

Network for Good

Uses the web to help people get more involved in philanthropy. Features nonprofit resources, online donation forms, volunteer opportunities, and crisis relief news.

NPO ASSOCIATIONS

www.canonprofits.org

California Association of Non Profits

A resource for nonprofits in California.

www.councilofnonprofits.org

National Council of Nonprofits

The National Council of Nonprofits is the network of state and regional nonprofit associations serving more than 20,000 member organizations.

TECHNOLOGY

www.techsoup.org

Tech Soup

Technology resource aimed at nonprofit organizations featuring NPO discounts, discussions, articles, and recommendations.

FUNDRAISING

www.afpnet.org

Association of Fundraising Professionals

Advancing philanthropy through education, training, and advocacy.