

California Society of the Sons of the American Revolution
Instructions for Filing the California Charitable Trust
Annual Treasurer's Report Form CT-TR-1

California Attorney General (AG) Requirements:

Pursuant to California Government Code sections 12585 and 12586 of the Supervision of Trustees and Fundraisers for Charitable Purposes Act, **every** charitable corporation, unincorporated association, and trustee **holding assets (funds, property, etc.) for charitable purposes must register** with the Attorney General's Registry of Charitable Trusts. This includes the parent and the chapters, who would be required to register and report to the AG office as an individual unit, if they hold assets (funds, property, etc.) for charitable purposes and report individually to the IRS.

After the initial registration is approved, every charitable organization that is registered with the AG office is required to annually file Form RRF-1 and Form CT-TR-1 (if total annual revenues are under \$50,000).

Instructions for completing the Form CT-TR-1

(This form is a fillable pdf. It will compute the total amounts if you download it first and then input the information.)

Name of Organization should be your Chapter's legal entity name taken from your Chapter's By-Laws.

Official Mailing Address for Organization should be the address you use for your Chapter tax and financial communications. Usually this is the name and address of the Chapter Treasurer.

State Charity Registration Number should be your Chapter's registration number that you received from the Registry of Charitable Trusts after filing your Form CT-1.

Corporate or Organization Number should be the Entity ID Number of your Chapter from the California Franchise Tax Board Form 199N.

Federal Employer Identification Number (FEIN) should be your Chapter's FEIN taken from your IRS Form 990N.

Your most recent accounting period should be the financial accounting period for your chapter, which usually will begin January 1 and end December 31.

Balance Sheet

Total Assets should be the value of your chapter's assets at the end of your accounting period:

- Cash is the balance in your chapter checking account at the end of the year.
- Savings is the balance in your chapter savings account (if you have one) at the end of the year. Many chapters do not have a savings account. If that is the case, enter zero.
- Investment is the balance in your chapter investment account (if you have one) at the end of the year. Most chapters do not have an investment account. If that is the case, enter zero.

- Land and Buildings is the value of any land or buildings your chapter owns. Most chapters will not own land or buildings. If that is the case, enter zero.
- Other Assets are any furniture or equipment that your chapter owns. These could include flags, uniforms, video equipment, and other items.
- Total Assets will calculate automatically in the form.

Total Liabilities should be the amounts of any debts your chapter owes at the end of your accounting period. Most chapters will not have liabilities.

- Accounts Payable is the amount your chapter owes your vendors if you use accrual basis accounting to record invoices before you pay them. Most chapters use cash basis accounting and pay invoices as they are received, so this will be zero.
- Salary Payable is the amount your chapter owes any employees. Most chapters have no employees, so this will be zero.
- Other Liabilities is the amount your chapter owes other people or entities, such as a line of credit with a bank. Most chapters have no debt, so this will be zero.
- Total Liabilities will calculate automatically in the form.

Fund Balance will calculate automatically in the form, as Total Assets minus Total Liabilities.

Revenue Statement

Total Revenue should be your chapter's financial receipts from dues or donations for the past year which corresponds to the accounting period noted above.

- Cash Contributions are amounts the chapter receives in cash, check, funds transfer or credit card as a donation and not for dues.
- Noncash Contributions are amounts the chapter receives that are not included in cash contributions, such as food, clothing (eg., uniforms) or equipment (eg., flags, muskets).
- Program Revenue is funds the chapter receives for Chapter, State and National membership dues.
- Investments are funds the chapter receives as interest or dividends from an investment account. Most chapters will not have this revenue.
- Special Events are funds the chapter receives for special event raffles, auctions, and dinners that are not included in contributions or program revenues.
- Other Revenue is any funds the chapter receives that are not included in one of the categories above. If you list other revenue, you must provide a list reflecting the source and amount received from each source. For example, funds collected for Chapter meeting meals would be recorded here.
- Total Revenue will calculate automatically in the form.

Total Expenses should be your chapter's financial payments for the past year which corresponds to the accounting period noted above.

- Compensation of Officers/Directors is the salary paid to chapter officers and directors. This will be zero for our chapters.
- Compensation of Staff is the salary paid to all employees of the chapter other than officers and directors. This will be zero for our chapters.

- Fundraising Expenses are the funds paid by the chapter to fundraising professionals, and for fundraising events, mailings or any other expense incurred in the course of fundraising. Most chapters will not have payments to a fundraising professional, but some chapters may have expenses related to an auction, raffle or other fundraising event.
- Rent is the amount paid under a lease, including for a storage unit. This will be zero for most chapters.
- Utilities is the amount paid for telephone, internet, website, water, electricity, and gas expenses. This will be zero for most chapters.
- Supplies/Postage is the amount paid for office supplies and mailing expense for the chapter.
- Insurance is the amount paid for general liability, directors and officers liability, fire, auto and any other insurance expense for the chapter.
- Other Expenses are any amounts paid by the chapter that are not included in one of the categories above. You must provide a description and the amount of each expense in this category. Payments to the State Society for State and National dues and funds paid for chapter meeting meals should be recorded here.
- Total Expenses will calculate automatically in the form.

Net Revenue will calculate automatically in the form, as Total Revenue minus Total Expenses.

Signature, Title and Date usually will be the signature of the Chapter Treasurer or the designated officer in the Chapter that files the Chapter tax returns.



MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

ANNUAL TREASURER'S REPORT ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

(For Registry Use Only)

Name of Organization	State Charity Registration Number _____
Address (Number and Street)	Corporation or Organization No. _____
City or Town, State and ZIP Code	Federal Employer I.D. No. _____

For annual accounting period (beginning ____ / ____ / ____ ending ____ / ____ / ____)

BALANCE SHEET

ASSETS

Cash	\$
Savings	\$
Investment	\$
Land/Buildings	\$
Other Assets	\$
TOTAL ASSETS	\$

LIABILITIES

Accounts Payable	\$
Salary Payable	\$
Other Liabilities	\$
TOTAL LIABILITIES	\$

FUND BALANCE

Total Assets less Total Liabilities \$

REVENUE STATEMENT

REVENUE

Cash Contributions	\$
Noncash Contributions	\$
Program Revenue	\$
Investments	\$
Special Events	\$
Other Revenue	\$
TOTAL REVENUE	\$

NET REVENUE

Total Revenue less Total Expenses \$

EXPENSES

Compensation of Officers/Directors	\$
Compensation of Staff	\$
Fundraising Expenses	\$
Rent	\$
Utilities	\$
Supplies/Postage	\$
Insurance	\$
Other Expenses	\$
TOTAL EXPENSES	\$

I hereby declare under penalty of perjury that I have examined this report, including accompanying documents, and, to the best of my knowledge and belief, the content is true, correct and complete and I am authorized to sign.

Signature of Authorized Agent

Printed Name

Title

Date