STATE OF CALIFORNIA RRF-1 (Rev. 01/2024)

> MAIL TO: Registry of Charities and Fundraisers P.O. Box 903447 Sacramento, CA 94203-4470

STREET ADDRESS: 1300 I Street Sacrame

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-307, and 310

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| (For Registry Use Only) | A DEPART |

| Sacramento, CA 95814 | | his report annually no later than four months a counting period may result in the loss of tax ex | | | | | |
|--|---------------------|--|---------------------------------|---|---|-----|--|
| WEBSITE ADDRESS: www.oag.ca.gov/charities | minimum tax of \$80 | 00, plus interest, and/or fines or filing penalties Government Code section 12586.1. IRS exte | . Revenue & Ta | xation Code section | | | |
| I | | | Check if: | | | | |
| Name of Organization | | | Change of address | | | | |
| Name of Organization | | Amende | Amended report | | | | |
| List all DBAs and names the organization uses or has used Organization requests email notifications | | | | | | | |
| Address (Number and Street) State Charity Registration Number | | | | | | | |
| Address (Number and Street) | | | State Chanty | | | | |
| City or Town, State, and ZIP Code | | | Corporation or Organization No. | | | | |
| Felephone Number Email Address Federal Employer ID No. | | | ployer ID No. | | | | |
| ANNUAL | . REGISTRATIO | N RENEWAL FEE SCHEDULE (11 Cal. Make Check Payable to Departme | | sections 301-307, and 310) | | | |
| Total Revenue | Fee | Total Revenue | Fee | Total Revenue | Ē | Fee | |
| Less than \$50,000 Between \$50,000 and \$100,000 Between \$100,001 and \$250,00 | | Between \$250,001 and \$1 million Between \$1,000,001 and \$5 million Between \$5,000,001 and \$20 million | \$100 \$200 \$400 | Between \$20,000,001 and \$100 n Between \$100,000,001 and \$500 Greater than \$500 million | \$100,000,001 and \$500 million \$1,000 | | |
| PART A - ACTIVITIES | | | | <u>.</u> . | | . , | |
| For your most recent | full accounting | period (beginning / / | ending | / /) list: | | | |
| Total Revenue \$ (including noncash contributions) | | Noncash Contributions \$ | | Total Assets \$ | | | |
| | | | Evnoncoc ¢ | | | | |
| Flogra | m Expenses \$_ | | Expenses \$ | | | | |
| | | ZATION DURING THE PERIOD OF TH | | | | | |
| | | ou answer "yes" to any of the question for each "yes" response. Please revie | | | Yes | No | |
| | | ontracts, loans, leases or other financial tly or with an entity in which any such off | | | | | |
| 2. During this reporting period, v | vas there any th | eft, embezzlement, diversion or misuse o | of the organiza | tion's charitable property or funds? | | | |
| 3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? | | | | | | | |
| 4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? | | | | | | | |
| 5. During this reporting period, o | did the organizat | ion receive any governmental funding? | | | | | |
| 6. During this reporting period, o | lid the organizat | ion hold a raffle for charitable purposes? | | | | | |
| 7. Does the organization conduct | ct a vehicle dona | ition program? | | | | | |
| Did the organization conduct generally accepted accountin | | audit and prepare audited financial state his reporting period? | ments in acco | rdance with | | | |
| 9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets? | | | | | | | |
| I declare under penalty of perju belief, the content is true, corre | | xamined this report, including accomp e, and I am authorized to sign. | banying docu | ments, and to the best of my know | vledge ar | nd | |



Rent forter

Office of the Attorney General

Registry of Charities and Fundraisers

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charities and Fundraisers (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code, § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, § 300 et seq.). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code, §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at <u>www.oag.ca.gov/</u> privacy-policy.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at <u>www.oag.ca.gov/charities</u> pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;
- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charities and Fundraisers, 1300 I Street, Sacramento, CA 95814 at <u>rct@doj.ca.gov</u>.

STATE OF CALIFORNIA RRF-1 Instructions (Rev. 01/2024)

MAIL TO: Registry of Charities and Fundraisers P.O. Box 903447 Sacramento, CA 94203-4470

INSTRUCTION FOR FILING ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code 11 Cal. Code Regs. section 301-307, and 310

(FORM RRF-1)

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

The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees required by law to register with the Attorney General are required to file Form RRF-1. Entities exempt from the filing requirement include:

- (1) a government agency,
- (2) a religious corporation sole,
- (3) a cemetery corporation regulated under Chapter12 of Division 3 of the Business and Professions Code,
- (4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,
- (5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,
- (6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,
- (7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTRANTS, regardless of the amount of total revenue, must file Form RRF-1 with the Attorney General's Registry of Charities and Fundraisers no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers). A copy of IRS Form 990, 990-PF, 990-EZ, or 1120 as filed with IRS, together with all attachments and schedules, must be filed with the Attorney General's Registry of Charities and Fundraisers, together with Form RRF-1. Schedule B is not required. Organizations whose revenue falls below the threshold for filing IRS Form 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report (CT-TR-1) sufficient to identify and account for revenue, assets and disbursements. [See instructions for Form CT-TR-1.]

EXTENSIONS FOR FILING

Extensions of time for filing Form RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, 990-EZ, or 1120. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, 990-EZ, or 1120) with the Registry of Charities and Fundraisers at the same time, together with (1) the applicable renewal fee; and (2) a copy of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension request. IT IS NOT NECESSARY TO SEND A COPY OF THE EXTENSION REQUEST PRIOR TO FILING THE REPORT.

ANNUAL REGISTRATION RENEWAL FEE

All registrants must include with Form RRF-1 the appropriate registration renewal fee based on the registrant's total revenue (the reported total revenue on Form 990, 990-PF, 990-EZ, or CT-TR-1) for the preceding fiscal year, as follows:

| Total Revenue | Fee |
|---|---------|
| Less than \$50,000 | \$25 |
| Between \$50,000 and \$100,000 | \$50 |
| Between \$100,001 and \$250,000 | \$75 |
| Between \$250,001 and \$1 million | \$100 |
| Between \$1,000,001 and \$5 million | \$200 |
| Between \$5,000,001 and \$20 million | \$400 |
| Between \$20,000,001 and \$100 million | \$800 |
| Between \$100,000,001 and \$500 million | \$1,000 |
| Greater than \$500 million | \$1,200 |

NOTE: A REGISTRATION FEE IS NOT DUE WITH AN AMENDED REPORT FOR ANY REPORT PERIOD IN WHICH A FEE HAS ALREADY BEEN PAID UNLESS AN AMENDED REPORT CHANGES THE AMOUNT OF THE FEE DUE.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charities and Fundraisers at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the Registry Search feature on the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charities and Fundraisers.

OTHER IDENTIFICATION NUMBERS

The <u>corporation</u> number is a seven-digit number assigned by the Office of the Secretary of State and is stamped on the organization's articles of incorporation.

The <u>organization</u> number is a seven-digit number assigned by the Franchise Tax Board for non-corporate entities.

The <u>Federal Employer Identification Number</u> is a nine-digit number assigned by the Internal Revenue Service.

The following will assist you in responding to the questions on Form RRF-1:

PART A

Provide the beginning and ending dates of the most recent full accounting period (Month/Day/Year). An accounting period may be by calendar year (ex: 01/01/2016-12/31/2016) or by fiscal year (ex: 07/01/2016-06/30/2017).

For each amount, report only whole dollars without rounding (e.g., \$100.99 should be reported as \$100).

Total Revenue - is the amount earned and received during the current year and it includes all contributions (including noncash contributions), gifts, grants, investment income, membership dues, program service revenues, special event revenue, and other revenue. For charities reporting to the IRS it is the amount reported as total revenue on IRS Form 990, Part 1, line 12; IRS Form 990-EZ, Part 1, line 9; IRS Form 990-PF, Part 1, line 12.

Noncash Contributions - Are noncash donations made to a charity. Common examples are donations of food, clothing, equipment, pharmaceutical and medical supplies. Noncash contributions exclude contributions made by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction. For charities reporting to the IRS it is the amount reported to the IRS Form 990, Part VIII, line 1g.

Total Assets - Are resources owned by the charity which have current or future economic value that can be measured. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part X, line 16, column (B); IRS Form 990-EZ, Part II, line 25, column (B); and IRS Form 990-PF, Part II, line 16, column (B).

Program Expenses - Are expenses incurred by the organization to further its exempt purposes. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (B); IRS Form 990-EZ, Part III, line 32; and IRS Form 990-PF, Part 1, line 26, column (d). If you are not required to file Form 990, 990-EZ, nor 990-PF with the IRS because total annual revenue was under \$50,000, and are instead filing the required Form CT-TR-1, leave Program Expense blank.

Total Expenses - Are all expenses paid or incurred by the organization including program expenses, fundraising expenses, employee salary & wages, accounting, depreciation, management and administrative expenses. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (A); IRS Form 990-EZ, Part 1, line 17; and IRS Form 990-PF, Part 1, line 26, column (a).

PART B

PART B, QUESTION #1

If "yes," provide the following information on the attachment:

- 1) Full name of the director, trustee, or officer involved and position with the organization.
- 2) Nature of the transaction, e.g., loan to director, contract with officer's business, etc.
- 3) Attach a copy of the board of directors' meeting minutes authorizing the transaction.
- 4) Include, if applicable, the date of transaction; purpose of transaction; amount of the loan or contract; interest rates; repayment terms; balance due; type of collateral provided; copy of contract, loan or other agreement; amount paid to director, trustee, or officer for the period; evidence of other bids received related to the transaction.

PART B, QUESTION #2

If "yes," provide the following information on the attachment:

- 1) Nature, date, amount of loss, and parties involved.
- 2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.
- Description of the procedures the organization implemented to prevent a recurrence of the situation.

PART B, QUESTION #3

- If "yes," provide the following information on the attachment:
- Description of the fine, penalty, or judgment and the circumstances that resulted in the payment, together with the name and title of the person(s) responsible and why the payment was made with the organization's funds.
- 2) Name of the organization or government agency that issued the fine, penalty or judgment, the amount and date of payment.
- 3) Copies of all communications with any governmental agency regarding the fine, penalty, or judgment.
- Description of procedures the organization implemented to prevent a reoccurrence of the fine, penalty, or judgment.

PART B, QUESTION #4

If "yes," provide an attachment listing the name, mailing address, telephone number, and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer.

PART B. QUESTION #5

If "yes," provide an attachment listing the name of each funding source, the name of the agency, mailing address, contact person, and telephone number. **Do not submit IRS Schedule B as a response to this question.** The required attachment must be made available for public viewing.

PART B, QUESTION #6

If "yes," provide an attachment listing the date of each raffle.

PART B, QUESTION #7

If "yes," provide an attachment describing whether the vehicle donation program is operated by the charity or a commercial fundraiser, together with the name, mailing address, telephone number and e-mail address for each commercial fundraiser.

PART B, QUESTION #8

If you received over \$2 million in total revenue, as reported on IRS Form 990, 990-PF or 990-EZ, audited financial statements using generally accepted accounting principles are required. Audit must be conducted by independent certified public accountant in conformity with generally accepted auditing standards. You may deduct from total revenue grants and contracts for services with governmental entities for which the governmental entity requires an accounting of how grant funds were spent (to the issuing government entity).

PART B, QUESTION #9

"Restricted assets" are assets the charity holds that may be used only for a specific purpose. The restriction may come from the governing documents, a condition imposed by the donor, or the solicitation that led to the donation. Examples of restrictions are endowment funds, building funds, gifts for specific purposes, and fiscally-sponsored projects. For organizations filing the IRS Form 990, refer to the Balance Sheet. If the line reporting net assets without donor restrictions is a negative number, and the line reporting net assets with donor restrictions is a positive number, answer "yes."

If "yes," provide the following information on the attachment:

- A written statement confirming that all restricted funds were used consistent with their restricted purpose, and explaining why unrestricted net assets were negative at the end of the reporting period, and
- Proof of directors' and officers' liability insurance coverage. Please include a cover note stating "confidential" when submitting the proof of insurance.

SIGNATURE

A signature of an authorized agent is required. An authorized agent may be the president or chief executive officer, treasurer or chief financial officer of a public benefit corporation; or a trustee if the organization is a trust; or other authorized agent of the organization. Signatures do not need to be original inked signature. Copies or electronic signatures are acceptable.