Amity Foundation

when people gather with good intent

Third Party Administrator

Digital Resource Packet for

CFCI Funding Opportunity

Applicants and Awardees

V2, June 2023

Resource Packet Directory: V& >i bY2o2'

The Table of Contents below contains live links as well as a space for your notes so you can keep track of resources that you are interested in exploring or have found helpful.

Link(s)	Type	Notes
General Resources		
501commons.org ● 501Commons Resources - Tools and Best Practices ○ Technology Knowledge Center ● 501Commons Resources - Favorite Online Resources	General Resource Directory, Site	
Databases and Analytics Products for Nonprofits ● TechSoup Digital Assessment Tool	Software Directory, Site	
BetterEvaluation Rainbow Framework ● Full Framework Download Options ● Equal Access Participatory Monitoring and Evaluation toolkit ● Develop programme theory / theory of change ● Determine What 'Success' Looks Like	Evaluation Resource Directory, Site	
Community Toolbox ● Section 1. A Community Tool Box Overview and Gateway to the Tools ● Databases of Best Practices	General Resource Directory, Site	
Glossary of Nonprofit & Community Foundation Terms	General Resource Directory, Site	
National Council of Nonprofits Tools & Resources	General Resource Directory, Site	
Packard Foundation Organizational Effectiveness Knowledge Center	Capacity Building Resource Directory, Site	

Racial Equity Tools ● Resource Lists ● Tipsheets	Racial Justice Focused Resource Directory, Site	
Finance Resources		
10 Step Annual Budget Checklist	Checklist, PDF, 1 p.	
Analyzing Financial Information Using Ratios	Tip Sheet, PDF, 3 p.	
Cash Flow Template	Excel template	
Financial Self-Assessment	Worksheet, PDF, 1 p.	
Glossary of Financial Terms for Nonprofits	Tip Sheet, PDF, 10 p.	
Managing Restricted Funds	Tip Sheet, PDF, 3 p.	
501Commons Financial Management Resources ● Nonprofit Audit Guide ● Practical Tips for a Smooth Nonprofit Audit ● Nonprofit Fiscal Policies & Procedures: A Template and Guide	Resource Directory, Site	
Financial Compliance and Tax Resources		
California Association of Nonprofits' Nonprofit Compliance Checklist	Tax form directory, Site	
IRS Charitable Organizations Website	IRS Library, Site	
Tax Guide for Nonprofits (California State Board of Equalization)	Online tax guide, Site	
Attorney General's Guide for Charities	Best Practices Guide, PDF, 115 p.	
LA County Employee/Contractor Misclassification	Tip Sheet, PDF, 2 p.	
Funding Opportunities: Ad Grants		
LinkedIn Giving Tuesday Ad Grants for Nonprofits ● Application link	Ad Grant Application, Site	

General Resources

The following section will provide general resources useful to all nonprofits. They may reappear in later sections with more specific applications.

501Commons.org

Peruse through the **Nonprofit Resource** Directory to access free information, expertise, and assistance.

Recommended Links:
1. 501Commons Resources - Tools and Best Practices
   a. Technology Knowledge Center
2. 501Commons Resources - Favorite Online Resources

Databases and Analytics Products for Nonprofits

TechSoup offers database and analytics products to help nonprofits gather, manage, map, analyze, and publish the data that they depend on.

TechSoup also offers a free digital assessment tool. The Digital Assessment Tool (DAT) is a free web-based application that helps nonprofit organizations assess their technology needs and understand their digital capabilities. It provides customized recommendations and tools to manage the digital transformation journey. They have 15 videos on organizations displaying digital transformation in action here.

BetterEvaluation.org Rainbow Framework

BetterEvaluation's work on 'evaluation' includes the full range of monitoring and evaluation activities, frameworks, and systems, and includes evaluations of a project, program, policy, product, network, organization, or strategy. It also includes evaluations that are known by different labels, such as impact assessment, impact measurement, or return on investment.

Recommended Links:
- Full Framework Download Options
- Equal Access Participatory Monitoring and Evaluation toolkit
- Develop programme theory / theory of change
- Determine What 'Success' Looks Like

Community Toolbox

Community Tool Box Provides lessons and resources in doing community work. Their lessons are often accompanied by PowerPoints, worksheets, and videos for a diverse learning experience that is accessible to many.

Overview of the Community Tool Box features:
Visit **Learn a Skill** to view the Table of Contents for detailed guidance in community-building skills. Or, visit the Toolkits for a quick start on core competencies in community work.
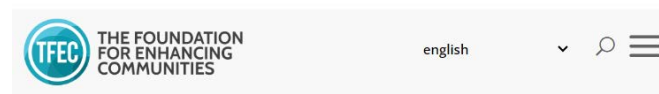Under **Help Taking Action**, visit the Troubleshooting Guide to see common problems faced by those doing community work, and supports for addressing them. Or, visit Get Started for a simple model for taking action. Access Databases of Best Practices for community health and development, or take Online Courses to learn more about community health assessment and community health improvement planning.
Lastly, Ask an Advisor allows you to seek guidance from experienced community members and experts about issues relevant to your community work.

If your work involves teaching, they recommend using the Table of Contents (and related Search feature at the top of each page) to locate reading materials for your students. If you provide training, the PowerPoint presentations at the end of each educational module can save you lots of time in training. If you provide technical support and consultation, they recommend using the Toolkits to offer guidance on core competencies, as well as the Troubleshooting Guide to help groups assess the situation and get support for addressing common problems in community work.

Recommended Links:
1. Section 1. A Community Tool Box Overview and Gateway to the Tools
2. Databases of Best Practices

Dictionary of Nonprofit Terms and Concepts
Links to a list provided by The Foundation for Enhancing Communities.

(National Council of Nonprofits) Tools & Resources
The National Council of Nonprofits produces and curates tools, resources, and samples for nonprofits. View the most recent additions, browse by category or tag, or search for the specific information you are looking for.

[Packard Foundation Organizational Effectiveness Knowledge Center](#)

The Organizational Effectiveness Knowledge Center is the Packard Foundation's "See-through" filing cabinet of the best resources for building capacity in nonprofits.

[Racial Equity Tools](#)

Racial Equity Tools is designed to support individuals and groups working to achieve racial equity. It offers **tools**, **research**, **tips**, **curricula**, and ideas for people who want to increase their understanding and to help those working for **racial justice at every level** – in systems, organizations, communities, and the culture at large. They curate resources that use language and analysis reflecting an understanding of systemic racism, power, and privilege and are accessible on-line and free to users. The only exceptions are the Transforming White Privilege curriculum which is behind a paywall on the RET site, and the Racial Equity Learning modules which are linked to World Trust Educational Services' site.

Recommended links
1. [Resource Lists](#)
2. [Tipsheets](#)

Finance Resources

The following section will provide finance resources useful to all nonprofits.

Documents by Propel Nonprofits

1. 10 Step Annual Budget Checklist
2. Analyzing Financial Information Using Ratios
3. Cash Flow Template
4. Financial Management Self-Assessment
5. Glossary of Financial Terms for Nonprofits
6. Managing Restricted Funds

501Commons Financial Management Resources

Links to useful resources such as:

1. Nonprofit Audit Guide
2. Practical Tips for a Smooth Nonprofit Audit
3. Nonprofit Fiscal Policies & Procedures: A Template and Guide

Financial Compliance and Tax Resources

The following section will provide financial compliance and tax resources useful to California nonprofits.

From California Association of Nonprofit's [Nonprofit Compliance Checklist](#):

[California State Registry of Charitable Trusts - Registry Verification Search](#)

To find out if you have missed any state filings, go here. Type in the name of your nonprofit and it will show you as being "Current," "Delinquent," "Not Registered," or "Suspended." If the database doesn't find your organization, try using your FEIN rather than your name. The database can take up to two minutes to return a search result. If your organization is listed as suspended or delinquent by the Attorney General's Registry of Charitable Trusts, review the [Frequently Asked Questions (FAQs)](#) on remedying delinquency or use [this link](#) to email the Attorney General's office and ask for assistance.

California Forms for all Charities [501(c)(3) nonprofits]

1. Annual Registration Renewal Fee Report ([RRF-1 Form](#)) no later than four months and 15 days after the close of the organization's calendar or fiscal year (e.g., if the fiscal year ends on December 31, this form is due on May 15).
   a. The purpose of Form RRF-1 is to help the Attorney General's Office detect fiscal mismanagement and unlawful use of charitable assets. This form requires a fee of between $25 and $1,200 based on your organization's total revenue that year.
   b. Note: The RRR-1 requires that you attach a copy of your 990, 990EZ, 990PF, 1120, or submit a treasurer's report (Form CT-TR-1).
   c. Nonprofits with gross receipts of less than $50,000 in a fiscal year must file the Annual Treasurer's Report (CT-TR-1 Form

and Instructions) along with Form RRF-1 when they renew their registration with the Attorney General's office.

2. Nonprofit with gross receipts of more than $50,000 in the year must file the Exempt Organization Annual Information Return (FTB Form 199) (Instructions) – This is the State of California's annual return. This form must be filed on or before the 15th day of the fifth month after the close of your organization's fiscal year (for example, if the year ends December 31, the form is due no later than May 15). Private foundations are required to file Form 199 regardless of the gross receipts amount.

    a. If your nonprofit had $50,000 or less in gross receipts, instead of Form 199 you should file the Annual Electronic Filing Requirement for Small Exempt Organizations FTB 199N (the "California e-Postcard"). This no-cost form has the same due dates as FTB Form 199. (And see note above related to CT-TR-1 that must be filed with the CT-TR-1).

    b. Extension of time to file: Unless your organization is under suspension on the due date of the 199 or the 199N, you will be given an automatic extension of six months. No need to apply for the extension.

3. All California nonprofits must file the Statement of Information (Form SI-100) every two years – with the Secretary of State. The form may be filed electronically and has a fee of $20. This form is first due within six months of filing the initial Articles of Incorporation and thereafter is due every two years during the calendar month that the Articles of Incorporation were filed and can be filed up to five months in advance of that date. (For example, if your organization was formed in March of 2016 by filing your Articles of Incorporation, then you must file SI-100 in March of 2016, 2018, 2020, 2022, and so forth.)

Other California Forms for some charities [501(c)(3) nonprofits]

1. Nonprofits with employees or independent contractors: When it comes to employment laws and regulations, nonprofits and for-profits have almost all the same rules. See the "Forms and Due Dates" section of the California Employer's Guide.

2. Real and personal property owned by certain nonprofit organizations may be exempt from California Property Tax. This tax exemption is known as the welfare exemption and is managed by the Board of Equalization and the County Assessors offices. Nonprofits seeking a "welfare exemption" from property taxes must file the annual

California Board of Equalization [Form 267-A](#) with your County Assessor.

    a. (Note this is a sample form; the actual form is available through your county assessor.) A list of county assessors' contact information is [here](#). Learn more about the exemption [here](#)

3. If your organization has filed IRS Form 5768 in order to make and report on limited political or legislative activities during the year, you must file the Political or Legislative Activities by Section 23701d Organizations Form ([Form 3509](#)). This form is where such activities are reported, and it must be attached to Form 199.

4. Nonprofits with unrelated business income (UBI), must file Exempt Organization Business Income Tax Return ([FTB Form 109](#)) ([Instructions](#)) – This form must be filed for years when you had gross income of more than $1,000 from a trade or business unrelated to your exempt purpose. The form must be filed on or before the 15th day of the fifth month after the close of the fiscal year (for example, if the year ends June 30, the form is due no later than November 15).

5. Nonprofits that sold items in California, or purchased items but did not pay sales tax (for example, through the internet):

    a. For the most part, nonprofits must follow the same rules as others when it comes to sales tax and use tax.

    b. There are some detailed and specific exemptions for nonprofits, with special rules pertaining, for example, to museums purchasing art, friends of libraries selling books, veterans organizations selling American flags, thrift stores benefiting people with AIDS or HIV, sales of food at youth sports events with free admission, and so forth.

    c. See this [Tax Guide for Nonprofit Organizations from the California Department of Taxes and Fees (CDTFA)](#) for the complete set of rules and a list of required forms.

6. Nonprofits that had a raffle or that are planning a raffle:

    a. Nonprofit Raffles Checklist - A [checklist](#) of forms and deadlines for nonprofits conducting a raffle

    b. Nonprofit Raffle Registration Form ([CT-NRP-1](#)) - Submitted by nonprofits planning to conduct a raffle from September 1 through August 31. This form must be submitted and approved before conducting a raffle (plan for it to take 30 days).

    c. Nonprofit Raffle Report ([CT-NRP-2](#)) - Use this form to report all raffles conducted during the reporting year. This form is due on or before October 1. If you registered to hold a raffle but did not

do so, you must still file a Nonprofit Raffle Report stating that you did not have a raffle).

d. Nonprofit bingo, charity poker, or "Monte Carlo" night? These games use devices (unlike raffles) and so are regulated by the Bureau of Gambling Control in the State Department of Justice (see the laws here). Pre-approval is required (estimate 30 days for the approval process). Not all California counties permit these games, and some may have additional rules. The Charitable Gambling Registration form can be filed online and requires a $100 fee.

U.S. Federal Forms

All nonprofits must annually file **one** of the following three forms:

a. Return of Organization Exempt from Income Tax (Form 990) (Instructions) – This is the federal government's annual information return for tax-exempt organizations. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15).

b. Short form Return of Organization Exempt from Income Tax (Form 990-EZ) (Instructions) – Tax-exempt organizations with gross receipts less than $200,000 and total assets at the end of the tax year less than $500,000 can opt to file this form rather than Form 990. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15).

c. Annual Electronic Filing Requirement for Small Exempt Organizations (Form 990-N) – This is the federal government's annual information return for tax-exempt organizations that normally have gross receipts of $50,000 or less. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15); extended due dates are not applicable.

If you are a private foundation, you must file Form 990PF. (Instructions)

If you have unrelated business income, file Exempt Organization Business Income Tax Return (Form 990-T) (Instructions) – Form 990-T is used by a tax-exempt organization to report unrelated business income if it has gross income of $1,000 or more from a regularly conducted unrelated trade or business. The form must be filed on or before the 15th day of the fifth month after the close of the organization's taxable year (e.g., if the year ends December 31, the form is due no later than May 15).

*Please note that the above list does not include forms related to employees, healthcare provision, facility management, or other forms not specifically for nonprofits.

Other Useful Nonprofit Compliance Resources

IRS Charitable Organizations Website

Tax Guide for Nonprofits (California State Board of Equalization)

California Attorney General

- Attorney General's Guide for Charities – Provides practical information and answers to questions frequently asked about charities and summarizes some of the laws governing nonprofits.
- Initial Registration with the Registry of Charitable Assets (Form CT-1) – Form used by all charitable corporations to register with the Registry of Charitable Assets. The form is due within 30 days of initially receiving assets.
- Fundraising forms – There are two forms related to "commercial fundraisers" (Form CT-1CF) and "fundraising counsel" Form CT-3CF). "Commercial fundraisers" can be individuals or firms who solicit donations on your behalf, and often collect the funds before passing them on to you. "Fundraising counsel" helps plan and manage solicitations, but do not ask for donations themselves nor do they receive donations on your behalf. Each type must register with the Registry of Charitable Trusts before beginning work with you. Note that the fundraiser or counsel must file these forms, not the nonprofit. You can refer them to this page with more information.

California Secretary of State

- Amendment of a California Nonprofit Corporation's Articles of Incorporation – This form is used to amend provisions of the Articles of Incorporation.
- Registration of an Unincorporated Nonprofit Association – Form used to register an unincorporated nonprofit association.

California Franchise Tax Board

- Information Page for Exempt Organizations
- California Franchise Tax Board Exempt Organizations Forms
- When you are first applying for California tax exempt status: File Form 3500A if you have already received a determination letter from the IRS; if not, file Form 3500.

HR Compliance

[LA County Employee/Contractor Misclassification](#)
Utilize this handout to determine whether your workers can/should be classified as 1099 contractors.

Funding Opportunities: Ad Grants

The following section will provide ad grant resources useful to all nonprofits.

Optimizing your search engine performance is helpful for both outreach efforts and fundraising efforts.

Linkedin Global Impact

LinkedIn Giving Tuesday **Ad Grants for Nonprofits**
Application Link: https://www.surveymonkey.com/r/T7MTJRX

The LinkedIn Ad Grants program provides free LinkedIn ads to organizations focused on **1) Racial & Gender Equity; 2) Economic Opportunity for Professionals Facing Barriers; and 3) Environmental Sustainability.**

Ad Grants can be used to:
- Build awareness/provide education about a priority issue
- Support large-scale initiatives
- Recruit volunteers
- Hire talent
- Attract corporate partners
- Generate donations

Google for Nonprofits

Google Ad Grants for Nonprofits
If eligible, you'll receive $10,000 USD of in-kind advertising from Google each month to create text-based ads, and get access to tools to help you build effective campaigns that can display on Google Search when people look for information related to your nonprofit.
An instructional video for applying for these grants and setting up your campaigns is available here.

Fundraising Resources

The following section will provide fundraising resources useful to all nonprofits.

501Commons: Fundraising and Development Resources

Resources for effective fundraising provided include books, giving days, fundraising links, and grant information links.

Community Toolbox: Getting Grants and Financial Resources

Applying for a Grant: The General Approach

Learn about writing grants, plus the activities that accompany the actual grant-writing and increase your overall rate of proposal-writing success. Provides a checklist, tools, PowerPoint, and examples.

Toolkit #14: Applying for Grants

Part I gives a step-by-step overview of the grant writing process. Part II provides a general template for writing a grant application. Completing Part II will give you a solid proposal that can be adapted to meet specific grant opportunities and review criteria for specific funders.

NonprofitHub Fundraising Guides

Provides 17 downloadable guides to different aspects and channels of fundraising.
*Note: NonprofitHub requests your email when downloading guides to send you marketing materials

Service Planning
The following section will provide general resources useful to all service providers.

From [BetterEvaluation's](#) Tools and Resources:

UNICEF Theory of Change Guide

This guide, written by Patricia Rogers for UNICEF, looks at the use of theory of change in an impact evaluation.
It demonstrates how it can be useful for identifying the data that needs to be collected and how it should be analysed. It also highlights its use as a framework for reporting.

Excerpt: "A 'theory of change' explains how activities are understood to produce a series of results that contribute to achieving the final intended impacts. It can be developed for any level of intervention – an event, a project, a programme, a policy, a strategy or an organization.
A theory of change can be developed for an intervention:
- where objectives and activities can be identified and tightly planned beforehand, or
- that changes and adapts in response to emerging issues and to decisions made by partners and other stakeholders."

Audiovisual companion resource: [UNICEF Webinar 3 - Theory of Change](#)

W.K. Kellogg Foundation Logic Model Development Guide

A "logic model" is the universal term you are most likely to see on a grant application, so this may be an essential tool to learn. We recommend using the Theory of Change to develop your logic model, and the outcome sequence charts seen below can also be derived from the second half of the logic model.

[Urban Institute's Outcome Indicators Project](#)

The Outcome Indicators Project provides a framework for tracking nonprofit performance. It suggests candidate outcomes and outcome indicators to assist nonprofit organizations that seek to develop new outcome monitoring processes or improve their existing systems.

This website contains three primary elements:

1. [Report: Building a Common Outcome Framework to Measure Nonprofit Performance](#)
   a. This paper describes the rationale for the project and the project components. It also suggests sources for the outcomes and outcome indicators included in the project to date.

2. Outcomes and Performance Indicators for 14 Specific Program Areas
   a. These reports apply the Outcome Framework to 14 program areas. For each program, there is a sample mission statement, an outcome sequence chart, a table of candidate program-specific outcomes, and data collection strategies with suggested data sources for each outcome indicator. For convenience, the outcome sequence chart and table of candidate program-specific outcomes are available for download:
      i. [Adult Education and Family Literacy (PDF)](#)
      ii. [Advocacy (PDF)](#)
      iii. [Affordable Housing (PDF)](#)
      iv. [Assisted Living (PDF)](#)
      v. [Business Assistance (PDF)](#)
      vi. [Community Organizing (PDF)](#)
      vii. [Emergency Shelter (PDF)](#)
      viii. [Employment Training (PDF)](#)
      ix. [Health Risk Reduction (PDF)](#)
      x. [Performing Arts (PDF)](#)
      xi. [Prisoner Re-entry (PDF)](#)
      xii. [Transitional Housing (PDF)](#)
      xiii. [Youth Mentoring (PDF)](#)
      xiv. [Youth Tutoring (PDF)](#)

3. <u>Nonprofit Taxonomy of Outcomes</u>
   a. This report provides basic, generic outcomes and performance indicators that can be used for any program

The Community Opportunity Map

This interactive tool maps community indicators at geographic levels defined by the user, from the state level down to neighborhoods, many of which can be disaggregated by race and ethnicity. This may help you map out community needs to optimize your outreach and recruitment processes.

Audiovisual companion: Module 2: Health Community Indicators