

NEW JARGON TIPS

Below are some helpful tips at an attempt to translate what a garden club/district has for some of the categories found on the forms. Please read the form(s), read the instructions (as definitions for the items are all there). If you are unclear or have suggestions to add additional tips; don't hesitate to send an email to gtep@cagardenclubs.org with your suggestions.

RRF-1

Part A

- **Gross Annual Revenue** You have always reported so it's not new.
- **Noncash Contributions:** Did your club receive any noncash items? You probably get plants and planting supplies for free from people, but if you don't know what the people spent on these items and you don't put a value on them for your records, then you list \$0 for this. Items for boutique, etc.
- **Total assets**--you know this from previous years.
- **Program expenses**-- list the total of whatever expenses you normally treat for programs; clubs differ on this. (such as room rental, speaker fee, etc.)
- **Total expenses**--add all the rest to the program expenses.
- You will have mostly "no" answers for many of the generic items.

CT-TR-1

Balance Sheet

- **Assets:** You have always reported so it's not new.
- **Liabilities:** You have always reported so it's not new.
- **Other Liabilities:** Restricted and Unrestricted Funds
- **FUND BALANCE:** Total Assets minus Total Liabilities

Revenue Statement

- **Noncash Contributions:** same as above
- **Special Events:** Includes Raffle and auction
- **Fundraising Expenses:** most likely clubs won't have any in this category
- **Other Expenses:** Plant Sale

If you have other income and expense items on your actual P&L than the listed items, you can put the totals in the Other Revenue and Expense categories when you go online to file your report, if they don't let you have a detail schedule.