

Attachment C
Materiality Threshold Examples:
Gross Receipts or Assets/Liabilities

| Nonprofit Organizations (Examples) | Annual Gross Receipts* | Materiality Threshold⁺: Increase or Decrease in Annual Gross Receipts or Assets/Liabilities |
|----------------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Small Organizations | \$0 – 200,000 | \$10,000+ |
| Sacramento Front Street Animal Shelter Advocates | \$38,166 | \$10,000+ |
| Alliance on Mental Illness (Sacramento) | \$177,655 | \$10,000+ |
| Mid-sized Organizations | \$200,001 – 20,000,000 | 5% Gross Receipts |
| Big Brothers Big Sisters (Sacramento) | \$474,664 | \$23,733+ |
| Sacramento Children’s Home | \$18,319,546 | \$915,977+ |
| Large Organizations | \$20,000,000+ | \$1,000,000+ |
| Salvation Army World Service Office | \$38,137,078 | \$1,000,000+ |
| American Red Cross | \$3,065,298,466 | \$1,000,000+ |
| * Example figures taken from publicly available 2017 Form 990s | | |
| + Assuming a high threshold amount of \$1,000,000 | | |

Attachment D
Materiality Threshold Examples: Expenses

| Nonprofit Organizations (Examples) | Annual Gross Receipts* | Materiality Threshold ⁺ : Expenses |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------|
| Small Organizations | \$0 – 250,000 | \$2,500+ |
| Sacramento Front Street Animal Shelter Advocates | \$38,166 | \$2,500+ |
| Alliance on Mental Illness (Sacramento) | \$177,655 | \$2,500+ |
| Mid-sized Organizations | \$250,001 – 25,000,000 | 1% Gross Receipts |
| Big Brothers Big Sisters (Sacramento) | \$474,664 | \$4,747+ |
| Sacramento Children’s Home | \$18,319,546 | \$183,195+ |
| Large Organizations | \$25,000,000+ | \$250,000+ |
| Salvation Army World Service Office | \$38,137,078 | \$250,000+ |
| American Red Cross | \$3,065,298,466 | \$250,000+ |
| * Example figures taken from publicly available 2017 Form 990s ⁺ Assuming a high threshold amount of \$250,000 | | |