

**State of South Carolina
Office of the Secretary of State
Public Charities Division**

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Columbia, SC 29211
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Columbia, SC 29201
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**INSTRUCTIONS FOR THE
ANNUAL FINANCIAL REPORT FORM**

This form is due to our Office on the 15th day of the 5th month after the end of your fiscal year. (Organizations may submit an IRS Form 990 or 990-EZ to this Office instead.) To complete the Annual Financial Report Form, first fill out the General Information section of the form. Next, complete all schedules relevant to your organization. Start with Schedule 5, and finish with the Financial Summary. Note that Schedule 1 and Activity Statements are required of all organizations. When completed, the form should be signed and dated by the Chief Executive Officer and Chief Financial Officer of the organization. There is no fee for filing this form. You may mail, overnight or fax the form to our Office.

General Information

- Employer's Identification Number (EIN) – Identification number assigned to a nonprofit by the Internal Revenue Service.
- "Fiscal Year Beginning" and "Fiscal Year Ending" – Organizations establish the dates of their fiscal year. If an organization wishes to change its fiscal year, it should contact our Office.
- Charity Registration Number - Number assigned to your organization by the Public Charities Division.

Schedule 5: Special Events and Fundraising Sales

Use this schedule for special events like bingo games, golf tournaments, dinners, auctions and for sales of products like candy, fruit, t-shirts and concessions.

Schedule 4: Contracts with Commercial Co-Venturers (CCV)

Commercial Co-Venture (CCV) - any agreement between a business and a charity in which the business advertises that the sale of its goods or services will benefit a charitable organization and the price of the good or service does not exceed that normally charged. An example of a CCV -- a restaurant might advertise that for every hamburger sold, it will donate 25 cents to a particular charity. The charity should report on Schedule 1, Line 3 only its income from the event.

Schedule 3: Contracts with Professional Fundraising Counsels (PFRC)

Professional Fundraising Counsels (PFRC) - any individual or business which contracts with a charitable organization to plan, manage or prepare material for a fundraising campaign which the charitable organization will conduct. A Professional Fundraising Counsel, however, does NOT solicit funds. A PFRC might plan special events or prepare grant proposals for charitable organizations, for example.

Schedule 2: Contracts with Professional Fundraising Solicitors (PFRS)

Professional Fundraising Solicitor (PFRS) - an individual or business which contracts with a charitable organization to solicit contributions for it. For example, a PFRS might call citizens or go door-to-door to ask for contributions. Bingo operators also are professional solicitors.

Schedule 1: Contributions

- Line 3 "Commercial Co-Venture" – See definition under Schedule 4 above.
- Line 5 "Special Events and Fundraising Sales" – See definition under Schedule 5 above.
- Line 10 "Other" – In this section, you may list other kinds of solicitation and the proceeds from them.

Line 12 Federated Fundraising Agencies - a group of independent charitable organizations which have voluntarily joined together to raise and distribute contributions (i.e. United Way).

Activity Statements

Required of all Organizations

Financial Summary

Line 1 "Direct Public Support" – donations received from direct mail, telephone solicitations, commercial co-ventures, door-to-door solicitations, special events, telethons, and sales of goods and services to raise money for charitable purposes. Donations to be entered on this line may be cash, securities, or property of marketable value. It does NOT include donated services or use of facilities. It includes membership dues if there is NO qualification for membership, i.e. Friends of the Library.

Line 2 "Indirect Public Support" - monies received from other charitable organizations, affiliates and federated fundraising agencies (for example, United Way).

Line 3 "Government Grants" - monies received from, and by application to, federal, state, or local governments.

Line 4 "Program Service Revenue" - monies your organization receives for providing services it was created to offer and for which it may have received tax exempt status. (Examples include admission fees to performances and registration fees for conferences. Include membership dues if there is a qualification for membership.)

Line 5 "Other Revenue" - monies from other sources, such as interest or dividends earned. It also includes local government allocations to volunteer fire departments.

Lines 7a - 7d "Program Services" - monies which your organization spent directly on goods and services for its charitable programs and purposes. This does NOT include fundraising or administrative expenses, or combined fundraising/public information expenses.

Line 11 "Fundraising" – costs of soliciting donations. Include expenses in telemarketing, mailing, advertising, applying for grants, and fees of professional solicitors or counsels.

Line 12 "Management and General" - administrative costs for running the organization. Examples of such costs are accounting fees, bank charges, costs of board meetings and board insurance, post office box rent, office supplies, some or all of the salary of the executive director and his/her administrative assistants.

Line 15 "Fund Balances or Net Worth at the beginning of the year" – all of your organization's assets minus any liabilities at the *beginning* of the fiscal year. Such assets would include cash, certificates of deposits, stock, real estate, major equipment (like vehicles), etc. **This figure should match the ending balance of your previous report, if any, filed with this Office.**

Line 17 "Fund Balances or Net Worth at the end of the year" – all of your organization's assets minus any liabilities at the *end* of the fiscal year. Such assets would include cash, certificates of deposits, stock, real estate, major equipment (like vehicles), etc. Line 17 MUST EQUAL equal Line 20.

Line 18 "Assets" (as of Fiscal Year End) - Items of value owned by the organization. Assets include cash, certificates of deposits, stock, real estate, major equipment (like vehicles), etc.

Line 19 "Liabilities" (as of Fiscal Year End) – Debts owed by the organization.

Line 20 "Fund Balance" – Net Worth at the end of the fiscal year. This figure MUST EQUAL Line 17.

Certification

Both the chief executive officer and chief financial officer of your organization must sign the Annual Financial Report on its last page. If one person serves as both officers, then that person must sign in both places.

OFFICE OF THE SECRETARY OF STATE

STATE OF SOUTH CAROLINA

ANNUAL FINANCIAL REPORT FOR CHARITABLE ORGANIZATIONS

This form, including any attachments, is a public record and a copy will be provided upon request to any interested person. Instructions for completing the form are attached at the end of the form. There is NO FEE for filing this form.

Office of the Secretary of State Public Charities Division P. O. Box 11350 Columbia, SC 29211

GENERAL INFORMATION

LEGAL NAME OF ORGANIZATION: _____

STREET ADDRESS OR P.O. BOX: _____

CITY, STATE, ZIP CODE: _____

TELEPHONE (Area Code, Number, Ext.): (_____) _____ - _____ FAX: (_____) _____ - _____

EMPLOYER'S IDENTIFICATION NUMBER: _____ -- _____

FINANCIAL REPORT FOR FISCAL YEAR BEGINNING (Month, Day, Year): ____/____/____
FISCAL YEAR ENDING (Month, Day, Year): ____/____/____

IS THIS A CHANGE IN YOUR FISCAL YEAR END DATE? CIRCLE ONE: YES / NO

CHARITY REGISTRATION NUMBER: _____

FINANCIAL SUMMARY

This Section is required of ALL organizations. Applicable schedules should be completed before this section.

Table with 2 columns: Support and Revenue (Amounts Received During the Year) and TOTAL. Rows include Direct Public Support, Indirect Public Support, Government Grants, Program Service Revenue, Other Revenue, and Total Support and Revenue.

Table with 2 columns: Expenses (Amounts Paid Out During the Year) and TOTAL. Rows include Program Services, Total Program Activity, Payments to Affiliates, Public Information Combined Fundraising, Fundraising, Management and General, Total Expenses, Excess (Deficit) of Support and Revenue over Expenses, Fund Balances or Net Worth at beginning, Other changes in Fund Balances or Net Worth, and Fund Balances or Net Worth at end.

Table with 2 columns: Summary of Balance Sheet as of Fiscal Year End and TOTAL. Rows include Assets, Liabilities, and Fund Balance (Line 18 minus Line 19. Line 20 must equal Line 17.).

ACTIVITY STATEMENTS

This Section is required of ALL organizations.

1. Have your books/records been audited by or for any government agency/funding source this fiscal year?
 YES _____ NO _____
 If YES, specify agency: _____
 Period audited: from _____ to _____.

2. Does your organization allocate costs of multi-purpose activities between Program Services, Management and General, and Fundraising, i.e. Direct Mail, Telethon? YES _____ NO _____

3. Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at a substantially less than fair rental value? YES _____ NO _____
 If YES, indicate the value: _____. (Do NOT include this amount as support or as an expense on the Financial Summary.)

SCHEDULE 1: CONTRIBUTIONS

This Section is required of ALL organizations.
 BEFORE doing this Schedule, do Schedule 2, 3, 4 or 5 if applicable to your organization.
 Do NOT report donated services or facilities on this schedule.

| | <u>TOTAL</u> | <u>PORTION IN-KIND</u> |
|---|--------------|----------------------------|
| Direct Public Support | | |
| 1. Direct Mail..... | _____ | _____ |
| 2. Telephone Solicitation Campaign..... | _____ | _____ |
| 3. Commercial Co-Venture (<i>Complete Schedule 4</i>)..... | _____ | _____ |
| 4. Door-to-Door | _____ | _____ |
| 5. Special Events & Fundraising Sales (<i>Complete Schedule 5</i>) | _____ | _____ |
| 6. Telethons | _____ | _____ |
| 7. Foundation and Trust Grants | _____ | _____ |
| 8. Corporate and Business Grants or Sponsorships..... | _____ | _____ |
| 9. Legacies and Bequests | _____ | _____ |
| 10. Other (<i>Specify</i>): | | |
| a. _____ | _____ | _____ |
| b. _____ | _____ | _____ |
| c. _____ | _____ | _____ |
| d. _____ | _____ | _____ |
| 11. Total Direct Public Support (<i>Add Lines 1 through 10d. Then transfer amount on this line to the Financial Summary, Line 1.</i>)..... | _____ | _____ |
| Indirect Public Support | | |
| 12. From Federated Fundraising Agencies..... | _____ | _____ |
| 13. From Affiliates | _____ | _____ |
| 14. From other Fundraising Agencies | _____ | _____ |
| 15. Total Indirect Public Support (<i>Add Lines 12 through 14. Then transfer amount on this line to the Financial Summary, Line 2.</i>) | _____ | _____ |
| Government Grants | | |
| 16. Specify agency: | | |
| a. _____ | _____ | _____ |
| b. _____ | _____ | _____ |
| c. _____ | _____ | _____ |
| d. _____ | _____ | _____ |
| 17. Total Government Grants (<i>Add Lines 16a through 16d. Then transfer amount on this line to the Financial Summary, Line 3.</i>)..... | _____ | _____ |
| 18. Total Contributions (<i>Add Lines 11, 15 and 17.</i>)..... | _____ | _____ |

SCHEDULE 2: CONTRACTS WITH PROFESSIONAL FUNDRAISING SOLICITORS (PFRS)

If your organization employed a professional solicitor during this fiscal year should you complete this schedule.
 (However, if the solicitor helped only with a special event like bingo, do NOT use this schedule. Use Schedule 5, instead)
 If insufficient room in the form below, copy this form and attach sheet.

| ITEM | EVENT | EVENT | EVENT |
|--|-------|-------|-------|
| 1. Brief Description of campaign, drive or event | | | |
| 2. Date(s) covered | | | |
| 3. PFRS name and address | | | |
| 4. Total public donations* | | | |
| 5. All Payments to PFRS | | | |
| 6. All other fundraising expenses of the organization for each event, sale or campaign | | | |
| 7. Total Expenses (Line 5 plus Line 6)** | | | |
| 8. Net proceeds (Line 4 minus Line 7) | | | |

- * On Line 4, do NOT exclude monies paid to or retained by PFRS (i.e. monies reported on Line 5). All monies listed on Line 4 must be included on Schedule 1 under the section Direct Public Support.
- ** Total from Line 7 in this schedule must be included on Financial Summary, Line 10 or 11.

SCHEDULE 3: CONTRACTS WITH PROFESSIONAL FUNDRAISING COUNSELS (PFRC)

If your organization employed a professional counsel during this fiscal year, complete this schedule.
 (If the counsel helped only with a special event or fundraising sale, do NOT use this schedule. Use Schedule 5, instead.)
 If insufficient room in the form below, copy this form and attach sheet.

| ITEM | COUNSEL | COUNSEL |
|---|---------|---------|
| 1. Brief Description of services rendered | | |
| 2. Date or period covered | | |
| 3. PFRC name and address | | |
| 4. All payments to PFRC* | | |

- * From Line 4 above, include total of all payments to PFRCs on the Financial Summary, Line 10 or 11.

TURN PAGE -- CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICERS MUST SIGN THE BACK OF THE ANNUAL FINANCIAL REPORT FORM.

