

**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.

Mail to: 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**

**IF YES, WHEN DID THE CHANGE TAKE EFFECT?** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**CHARITY REGISTRATION NUMBER:** \_\_\_\_\_

**FINANCIAL SUMMARY**

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

**Support and Revenue (Amounts Received During the Year) TOTAL**

1. Direct Public Support (Transfer amount from Schedule 1, Line 11).....
2. Indirect Public Support (Transfer amount from Schedule 1, Line 15).....
3. Government Grants (Transfer amount from Schedule 1, Line 17).....
4. Program Service Revenue.....
5. Other Revenue.....
6. Total Support and Revenue (Add Lines 1 through 5).....

**Expenses (Amounts Paid Out During the Year)**

7. Program Services (List individually. Attach sheet if necessary.).....
  - a. ....
  - b. ....
  - c. ....
  - d. ....
8. Payments to Affiliates/Services to Affiliates .....
9. **Total Program Activity (Add Lines 7a through 7d plus Line 8)**.....
10. Public Information Combined Fundraising.....
11. Fundraising .....
12. Management and General .....
13. **Total Expenses (Add Lines 9 through 12)** .....
14. Excess (Deficit) of Support and Revenue over Expenses (Line 6 minus Line 13) .....
15. Fund Balances or Net Worth at the beginning of the year.....
16. Other changes in Fund Balances or Net Worth (Attach explanation) .....
17. Fund Balances or Net Worth at the end of year (Add Lines 14 through 16) .....

**Summary of Balance Sheet as of Fiscal Year End**

18. Assets.....
19. Liabilities .....
20. Fund Balance (Line 18 minus Line 19).....

## 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 or 4, if applicable to your organization.

Do NOT report donated services or facilities on this schedule.

	TOTAL	<u>PORTRION</u> <u>IN-KIND</u>
<b>Direct Public Support</b>		
1. Direct Mail.....	_____	_____
2. Telephone Solicitation Campaign .....	_____	_____
3. Commercial Co-Venture ( <i>Complete Schedule 4</i> ).....	_____	_____
4. Door-to-Door.....	_____	_____
5. Special Events ( <i>See Attached Instructions</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. Transfer amount on this line to the Financial Summary, Line 1.</i> ).....	_____	_____
<b>Indirect Public Support</b>		
12. From Federated Fundraising Agencies.....	_____	_____
13. From Affiliates .....	_____	_____
14. From other Fundraising Agencies .....	_____	_____
15. Total Indirect Public Support ( <i>Add Lines 12 through 14. Transfer amount on this line to the Financial Summary, Line 2.</i> ) .....	_____	_____
<b>Government Grants</b>		
16. Specify agency:		
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____
17. Total Government Grants ( <i>Add Lines 16a through 16d. 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)**

ONLY if your organization employed a professional solicitor during this fiscal year should you complete this section.

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 or period 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			
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)**

ONLY if your organization employed a professional counsel during this fiscal year should you complete this section.

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.**

## SCHEDULE 4: CONTRACTS WITH COMMERCIAL CO-VENTURERS (CCV)

ONLY if your organization engaged in a commercial co-venture with a business during this fiscal year should you complete this section. If insufficient room in the form below, copy this form and attach sheet.  
Please see instructions attached.

ITEM	EVENT	EVENT	EVENT
1. Brief Description of Sale or Event			
2. Date or Period Covered			
3. CCV Name and Address			
4. Brief description of financial terms and conditions of written contract			
5. Has your organization received an accounting from the CCV?	YES _____ NO _____	YES _____ NO _____	YES _____ NO _____
6. Net proceeds to charity for each campaign or event*			

\* Transfer net proceeds to the charity for all events from Line 6 above to Schedule 1, Line 3.

### CERTIFICATION

As required by Section 33-55-70 of the Solicitation of Charitable Funds Act, this form shall be signed by the Chief Executive Officer and the Chief Financial Officer of the charitable organization. (If one person serves as both CEO and CFO, he or she should sign in both places below.)

WE CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT IS TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE AND BELIEF.

\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**INSTRUCTIONS  
FOR SPECIFIC SECTIONS OF THE  
ANNUAL FINANCIAL REPORT**

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.

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 a 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, registration fees for conferences, and 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 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.
- 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 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.

### Activity Statements

Required of all Organizations

### Schedule 1: Contributions

- Line 3            “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. For example, a restaurant might advertise that for every hamburger sold, it will donate 25 cents to a particular charity. In a commercial co-venture, the price for the good or service may not exceed that normally charged. The charity should report on Schedule 1, Line 3 only its income from the event.
- Line 5            “Special Events (Contribution Portion Only)” – Enter ONLY the net income from the event. Deduct the value of the event to donors from the gross proceeds of the event. (However, do NOT deduct any promotional costs involved with the event. Such costs are considered fund-raising expenses and are included on the Financial Summary, Line 11, “Fundraising”) For example, if a citizen purchased a ticket to a charity ball for \$50 and the value of food and entertainment he received at the ball was \$30, then enter \$20 (the contribution portion) on this Line. The \$30 is not listed at all on the Annual Financial Report form.
- Line 10           “Other” – In this section, you may list other kinds of solicitation and the proceeds from them. For example, if you held a fundraising sale, list “Sale” and enter only the net income from the event or sale. Deduct the cost of the items or services to the organization from the gross proceeds of the sale. Do NOT deduct any promotional costs involved in the sale. Examples of fundraising sales are giftwrap, bake sales, t-shirts, candy.
- 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).

### Schedule 2: Contracts with Professional Fundraising Solicitors (PFRS)

Professional Fundraising Solicitor - 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 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 4: Contracts with Commercial Co-Venturers (CCV)

Commercial Co-Venture (CCV) - see definition and example above in the instructions for Schedule 1.

### 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.