

**State of South Carolina**  
**Office of the Secretary of State, Jim Miles**  
**Public Charities Division**

Mailing Address:  
P. O. Box 11350  
Columbia, SC 29211  
Phone: (803) 734-1790

Overnight Address:  
1205 Pendleton St., Ste 525  
Columbia, SC 29201  
Fax: (803) 734-1604

**INSTRUCTIONS FOR THE  
ANNUAL FINANCIAL REPORT FORM**

This form is due to our Office on the 15<sup>th</sup> day of the 5<sup>th</sup> 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 the beginning of fiscal year, Other changes in Fund Balances or Net Worth, and Fund Balances or Net Worth at end of fiscal year.

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>
<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 & 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> ).....	_____	_____
<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. Then 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. 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)**

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(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)**

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)**

Please see instructions attached. If insufficient room in the form below, copy this form and attach sheet.

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.

**SCHEDULE 5: SPECIAL EVENTS & FUNDRAISING SALES**

ITEM	EVENT	EVENT	EVENT
1. Description of Event/Sale			
2. Date(s) of Event/Sale			
3. Gross Receipts			
4. Direct Expenses*			
5. Adjusted Gross**			

\* Direct Expenses mean the cost of any food, beverage, entertainment, rent and maintenance of building involved in a special event or the cost of any product or service sold.

\*\* For events and sales involving a professional solicitor (such as a bingo game run by a professional bingo operator), transfer Adjusted Gross to Schedule 2, Line 4, "Total Public Donations." For events and sales not involving a solicitor, transfer Adjusted Gross to Schedule 1, Line 5, "Special Events." The Adjusted Gross is the portion of the price of a product or ticket which is considered a contribution from the purchaser to the charity.

**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