

STATE OF WISCONSIN

Department of Financial Institutions



www.wdfi.org

FORM #308 - CHARITABLE ORGANIZATION ANNUAL REPORT

Purpose: Charitable organizations that are registered, or are required to be registered, with the Department of Financial Institutions – Division of Corporate and Consumer Services (“division”) must file an annual financial report with the division within 12 months after the organization’s fiscal year-end unless the organization qualifies for an exemption from the annual filing requirement.

An organization can file its annual report on Form #308 or on Form #1952. Form #1952 (the Wisconsin Supplement to Financial Report), is a shorter, more commonly used, version of this form. An organization can opt to submit Form #1952 instead of this form; however, Form #1952 must be accompanied by the organization’s IRS 990, 990EZ, or 990-PF.

Please note that an organization may not have to file a Form #308 or a Form #1952 if:

- it received \$25,000 or less in contributions during its most recently completed fiscal year, or
- it operates solely in the county in which its principal office is located and received less than \$50,000 in contributions during its most recently completed fiscal year.

If an organization’s contributions fall into either of the above categories, an Affidavit in Lieu of Annual Financial Report (Form #1943) should be submitted instead of Form #308 or Form #1952.

Print or type the information requested in the spaces provided.

SECTION A: INFORMATION ABOUT ORGANIZATION

1. Name of charitable organization and any trade names or DBA (doing business as) names the organization uses when soliciting.

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2. WI Charitable Organization Registration Number:

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3. Federal Employer Identification Number:

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4. Provide the organization’s address and phone number.

Street:			P.O. Box:	
City:	State:	Zip:	Daytime Phone Number:	

5. Provide the organization’s mailing address if different than above.

Street Address:			P.O. Box:	
City:	State:	Zip:		

6. Provide the following information for the organization's Wisconsin office, if any. Attach additional pages, if the organization has more than one Wisconsin office. This item does not have to be completed if the headquarters office noted on page 1 is the only Wisconsin office.

Street:			
City:	State:	Zip:	Daytime Phone Number:

7. Provide the following information for the person(s) who has custody of the organization's financial records. Attach additional pages, if necessary.

First Name:	Last Name:	Street:	
City:	State:	Zip:	Daytime Phone Number:

8. Provide the following information for the person(s) within the charitable organization who has final responsibility for the custody of contributions. Attach additional pages, if necessary.

First Name:	Last Name:	Street:	
City:	State:	Zip:	Daytime Phone Number:

9. Provide the following information for the person(s) within the organization who is responsible for the final distribution of contributions. Attach additional pages, if necessary.

First Name:	Last Name:	Street:	
City:	State:	Zip:	Daytime Phone Number:

10. Provide the following information for the person to whom we can ask questions about this form and other registration related matters.

First Name:	Last Name:	Phone:	E-mail:	
Street:		City:	State:	Zip:

11. Describe the charitable purpose or purposes for which contributions will be used or attach a document which provides such information.

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12. For solicitations in Wisconsin, did your organization use a professional fund-raiser or fund-raising counsel or did your organization pay a person to solicit contributions, other than a salaried officer or employee of your organization, during the previous fiscal year?

Yes No

If **YES**, provide the following information about each fund-raiser(s), fund-raising counsel(s), or person. Attach additional pages, if necessary.

Name:		Fund-Raiser: <input type="checkbox"/>	Fund-Raising Counsel: <input type="checkbox"/>
Street:		City:	
State:	Zip:	Telephone Number:	Does the fund-raiser/fund-raising counsel/person have custody of contributions at any time: <input type="checkbox"/> Yes <input type="checkbox"/> No

13. Has any of the information your organization previously submitted to the division changed (i.e. name of the organization, address of the principal office, address of any Wisconsin branch offices, accounting period, names of persons who have final authority for custody or final distribution of contributions, articles, by-laws, statement of purpose, etc.)? Yes No

If **YES**, describe the changes below. If the organization's corporate name has changed, also attach a copy of the name change amendment. (Please note that you do not need to provide this information if, as required by law, you already submitted the information to the division within 30 days after the date of the change.)

14. Is your organization authorized by any other state/governmental authority to solicit contributions? Yes No

15. During the past year, has your organization had its authority to solicit contributions denied, suspended, revoked, or enjoined by a court or other governmental authority? Yes No

If **YES**, provide a detailed statement of explanation.

16. Does your organization intend to accumulate an increasing surplus in net worth, rather than spend current revenue on the organization's stated purpose? Yes No

If **YES**, please explain.

17. Did your organization make a grant, award, or contribution to any organization in which any of its officers or directors hold an interest; or was it a party to any transaction in which any of its directors, trustees or officers has a material financial interest; or did any officer or director receive anything of value not reported above as compensation? Yes No

If **YES** to any of the above, please explain.

SECTION B: FINANCIAL INFORMATION

Enter the accounting period (month, day, and year) that the following financial information applies to and identify the accounting method used when preparing the information.

Beginning Date: Ending Date:

Accounting Method: Cash Accrual Other (specify)

PART I STATEMENT OF REVENUE

TOTAL

1. Contributions, gifts, grants & similar amounts received. ("Contribution" means a grant or pledge of money, credit, property, or other thing of any kind or value, except food, used clothing or used household goods, to a charitable organization or for a charitable purpose. Bequests received directly from the public and indirect public support, such as contributions received through solicitation campaigns conducted by federated fundraising agencies like United Way should be included in this amount. "Contribution" does not include: <ul style="list-style-type: none"> •income from bingo or raffles conducted under ch. 563, Wis. Stats. •government grants •bona fide fees, dues, or assessments paid by a member of a charitable organization, except that, if initial membership in a charitable organization is conferred solely as consideration for making a grant or pledge of money to the charitable organization in response to a solicitation, that grant or pledge of money is a contribution.) 		
a. Direct public support	1a	
b. Indirect public support	1b	
c. Total Contributions (add lines 1a and 1b)		1c
2. Government grants		2
3. Program service revenue		3
4. Membership dues and assessments.....		4
5. Interest on savings and temporary cash investments		5
6. Dividends and interest from securities		6
7. a. Gross rent	7a	
b. Less: rental expenses	7b	
c. Net rental income (loss) (line 7a less line 7b)		7c
8. Other investment income (attach schedule)		8
9. Capital gains:		
a. Gross amount from sales of assets other than inventory	9a	
b. Less: cost or other basis and sales expenses	9b	
c. Gain (loss) (line 9a less line 9b) (attach schedule)		9c
10. Special fund-raising events and activities (attach schedule)		
a. Gross revenue (not including \$_____) of contributions reported on line 1a	10a	
b. Less: direct expenses	10b	
c. Net income (line 10a less line 10b)		10c
11. a. Gross sales less returns and allowances	11a	
b. Less: cost of goods sold	11b	
c. Gross profit (loss) line 11a less line 11b) (attach schedule)		11c
12. Other Revenue (attach schedule)		12
13. Total Revenue (add lines 1c, 2, 3, 4, 5, 6, 7c, 8, 9c, 10c, 11c and 12)		13

PART II STATEMENT OF FUNCTIONAL EXPENSES Do not include amounts reported on 7b, 9b, 10b or 11b	(a) Total	(b) Program Services	(c) Management & General	(d) Fund-raising
14. Grants and allocations (attach schedule)			////////// //////////	////////// //////////
15. Specific assistant to individual (attach schedule)			////////// //////////	////////// //////////
16a. Benefits paid to or for members (attach schedule)			////////// //////////	////////// //////////
16b. Payments to affiliates (attach schedule)		////////// //////////	////////// //////////	////////// //////////
17. Compensation of officers, directors, etc.				
18. Other salaries and wages				
19. Pension plan contributions				
20. Other employee benefits				
21. Payroll taxes				
22. Professional fund-raising fees		////////// //////////	////////// //////////	
23. Accounting fees				
24. Legal fees				
25. Supplies				
26. Telephone				
27. Postage and shipping				
28. Occupancy				
29. Equipment rental and maintenance				
30. Printing and publications				
31. Travel				
32. Conferences, conventions, and meetings				
33. Interest				
34. Depreciation, depletion, etc. (attach schedule)				
35. Other expenses (itemize)				
a. _____				
b. _____				
c. _____				
d. _____				
e. _____				
f. _____				
36a. Total Functional Expenses (add lines 14 through 35)				

EXCESS OR DEFICIT REVENUE

36b. Total Revenue (line 13) less Total Functional Expenses (line 36a)	36b	
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PART III BALANCE SHEETS		Beg. of Year	End of Year
ASSETS			
37.	Cash -- noninterest bearing		37
38.	Savings and temporary cash investments		38
39.	a. Accounts receivable	39a	
	b. Less: allowance for doubtful accounts	39b	39c
40.	a. Pledges receivable	40a	
	b. Less: allowance for doubtful accounts	40b	40c
41.	Grants receivable		41
42.	Receivables due from officers, directors, trustees and principal salaried employees (attach schedule)		42
43.	a. Other notes and loans receivable	43a	
	b. Less: allowance for doubtful accounts	43b	43c
44.	Inventories for sale or use		44
45.	Prepaid expenses and deferred charges		45
46.	Investments--securities (attach schedule)		46
47.	a. Investments--land, bldgs & equip: basis.....	47a	
	b. Less: accumulated depreciation (attach sched) ..	47b	47c
48.	Investments--other (attach schedule)		48
49.	a. Land, buildings and equipment: basis	49a	
	b. Less: accumulated depreciation (attach sched) ..	49b	49c
50.	Other assets (describe: _____)		50
51.	Total assets (add lines 37 through 50)		51
LIABILITIES			
52.	Accounts payable and accrued expenses		52
53.	Grants payable		53
54.	Support and revenue designated for future periods		54
55.	Loans from officers, directors, trustees, and key employees (attach schedule)		55
56.	Mortgages and other notes payable (attach schedule)		56
57.	Other liabilities (describe: _____)		57
58.	Total liabilities (add lines 52 through 57)		58
59.	Net Assets: Total assets (line 51a) minus total liabilities (line 58)		59

PART IV RECONCILIATION OF NET ASSETS			
60.	Net Assets at the Beginning of the Year (from line 59, 1 st column):	60	
61.	Plus/Minus: Excess or Deficit Revenue (from line 36b.):	61	
62.	Plus/Minus: Other Changes in Net Assets (attach schedule) Include changes in net assets between the beginning and end of the year that are not accounted for on line 36b. For example, adjustments to earlier year's activities, unrealized gains/losses on investments carried at market value, any difference between fair market value and book value of property given as an award or grant. (If you file an IRS 990, this is the amount that is reported in part XI of the 990.)	62	
63.	Equals: End of Year Net Assets (must match line 59, 2 nd column):	63	

SECTION C: ATTACHMENTS

Check the box next to the items that are attached to your annual report. Items A., B., and C. are required. Item D. or E. (or Waiver Application of D. or E.) is required if the contributions received by your organization fall into the described ranges. (Note: If you are submitting this form with your initial application, DO NOT submit attachments B. – E. Submit the attachments cited in the application form instead.)

- A. Schedules** required by lines 8, 9c, 10, 11C, 12, 14, 15, 16, 34, 42, 46, 48, 49b, 55, 56, and 62.
- B. List of all officers, directors, trustees, and principal salaried employees** – The list must include each individual’s name, address, and title. Please note that “principal salaried employees” refers to the chief administrative officers of your organization, but does not include the heads of separate departments or smaller units within the organization.
- C. A list of states that have issued a license, registration, permit, or other formal authorization to the organization to solicit contributions.**
- D. Audited Financial Statements** if the organization received contributions in excess of \$500,000 during its fiscal year. The financial statements must be prepared in accordance with generally accepted accounting principles and accompanied by the opinion of an independent certified public accountant.
- Apply for Waiver of “D. Audited Financial Statements”** if (1.) the organization’s contributions were, during each of the past 3 fiscal years, less than \$100,000; and (2.) during the fiscal year for which the waiver is being requested, the organization received one or more contributions from one contributor that exceeded \$400,000. Include documentation to support (1.) and (2.).
- E. Reviewed Financial Statements** if the organization received contributions in excess of \$300,000, but not more than \$500,000 during its fiscal year. The financial statements must be prepared by an independent certified public accountant. Audited financial statements are also acceptable.
- Apply for Waiver of “E. Reviewed Financial Statements”** if (1.) the organization’s contributions were, during each of the past 3 fiscal years, less than \$100,000; and (2.) during the fiscal year for which the waiver is being requested, the organization received one or more contributions from one contributor that exceeded \$200,000. Include documentation to support (1.) and (2.).

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SECTION D: CERTIFICATION

This document MUST be signed by the chief fiscal officer. Two different officer signatures required.

We certify that we have reviewed this report, including the accompanying schedules and statements, and to the best of our knowledge the information furnished is true, correct, and complete.

Signature of President or Authorized Officer	Date	Signature of Chief Fiscal Officer	Date
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RETURN MATERIALS TO:

Department of Financial Institutions
Division of Corporate and Consumer Services

Mailing Address:
PO Box 7879
Madison, Wisconsin 53707-7879

Notice: Completion of this form is required under Section 202.12, Wisconsin Statutes. Failure to comply may result in further action by our Department. Personal information you provide may be used for secondary purposes.

This document can be made available in alternate formats upon request to qualifying individuals with disabilities.