

STATE OF WISCONSIN  
Department of Financial Institutions

Division of Banking

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**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 Banking (“division”) must file an annual financial report with the division. An organization must file its annual report on Form #308 or on Form #1952 unless they qualify for an exemption from the annual report filing requirement. If you will be filing Form #308, it must be filed:

- within 6 months after the organization’s fiscal year-end if the organization received contributions in excess of \$200,000 during its most recently completed fiscal year.
- within 12 months after the organization’s fiscal year-end if the organization received contributions greater than \$5,000 and less than \$200,000 during its most recently completed fiscal year.

If your organization received \$5,000 or less in contributions during its most recently completed fiscal year, it should submit an Affidavit in Lieu of Annual Financial Report (Form #1943) instead of this form.

If your organization operates solely in one community and received less than \$50,000 in contributions during its most recently completed fiscal year, your organization may be eligible for an exemption from the financial reporting requirements. Please refer to Form #1943 for additional information about this exemption.

*Please note that 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 your organization’s IRS 990, 990EZ, 990-PF, or a copy of a financial report recently submitted to another state.*

**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.

2. Charitable organization’s address and phone number.

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

3. WI Charitable Organization Registration Number:

4. Federal Employer Identification Number:

5. Accounting Period Dates: Beginning Date:  Ending Date:

6. Accounting Method: Cash  Accrual  Other (specify)

7. Contact information for the person to whom questions regarding this form may be addressed.

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

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

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9. 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 above-referenced accounting period?  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:			
Street:		City:	
State:	Zip:	Telephone Number:	

10. 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.)

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11. Is your organization authorized by any other state to solicit contributions?  Yes  No

12. 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.

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13. 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.

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14. 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.

15. Mark the box next to this item if you do not want individual personal identifier's that are included in this form to be disclosed on any list that the department furnishes to another person. Individual personal identifiers include: social security number, telephone number, street name and number, email address, and post-office box.

**SECTION B: FINANCIAL INFORMATION**

PART I STATEMENT OF REVENUE			TOTAL
1. Contribution, gifts, grants & similar amounts received			
a. Direct public support .....	1a		
b. Indirect public support .....	1b		
c. Total Public Support (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

<b>PART II STATEMENT OF FUNCTIONAL EXPENSES</b> <b>Do not include amounts reported on</b> <b>7b, 9b, 10b or 11b</b>	<b>(A)</b> <b>Total</b>	<b>(b)</b> <b>Program</b> <b>Services</b>	<b>(c)</b> <b>Management</b> <b>&amp; General</b>	<b>(d)</b> <b>Fund-raising</b>
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. _____ .....				
<b>36a. Total Functional Expenses</b> (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		Beginning of Year	End of Year
Note: Where required, attach schedules.			
<b>ASSETS</b>			
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
51a.	Total assets (add lines 37 through 50)		51a
51b.	<b>Other changes in net assets</b>	////////////////////	51b
<b>LIABILITIES</b>			
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: _____ credit) .....		57
58.	Total liabilities (add lines 52 through 57)		58
59.	Net Worth: Total assets (line 51) minus Total liabilities (line 58)		59

**SECTION C: ATTACHMENTS**

Check the box next to the items that are attached to your application. Items A., B., C., and D. are required. Item E. or F. 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. – F. 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, and 56.
- B. **IRS Form #990, 990EZ, 990-PF or a financial report that the organization recently submitted to another state.** The division will only accept a financial report that a charitable organization submitted to another state if the report is substantially similar to Form #308.
- C. **List of all officers, directors, trustees, and principal salaried employees** – The list should include each individual’s name, address, title, compensation, and date his/her term ends. 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.
- D. **A list of states and the corresponding state agency that has issued a license, registration, permit, or other formal authorization to the applicant to solicit contributions.**
- E. **Audited Financial Statements** if the organization received \$400,000 or more in contributions 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.
- F. **Reviewed Financial Statements** if the applicant received between \$200,000 - \$399,999 in contributions during its fiscal year. The financial statements must be prepared by an independent certified public accountant. Audited financial statements are also acceptable.

**SECTION D: CERTIFICATION**

*Two Signatures are Required*

We swear and affirm 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	Title	Date
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Signature of Chief Fiscal Officer	Title	Date
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**RETURN MATERIALS TO:**

Department of Financial Institutions  
Division of Banking

*Mailing Address:*  
PO Box 7876  
Madison, Wisconsin 53707-7876

*Street Address:*  
201 West Washington Avenue, Suite 500  
Madison, Wisconsin 53703

**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.

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