



**CHARITABLE ORGANIZATION SPECIAL LICENSE
 PLATES BALANCE SHEET AND INSTRUCTIONS**

FOR THE FISCAL YEAR ENDED _____

ASSETS

1. Cash – Checking Account	\$ _____
2. Cash – Savings Account	\$ _____
3. Short-Term Investments	\$ _____
4. Other Assets	\$ _____
5. TOTAL ASSETS	\$ _____

LIABILITIES AND FUND BALANCE

6. Accounts Payable	\$ _____
7. Other Liabilities	_____
8. TOTAL LIABILITIES	_____
9. Fund Balance: Beginning of Year	\$ _____
9a. Total Revenue	+ _____
9b. Total Expenditures	- _____
10. Fund Balance: End of the Year	_____
11. TOTAL LIABILITIES AND FUND BALANCE	\$ _____

Organization Name: _____ Date: _____

Form Completed By: _____ Title: _____

Signature: _____ Telephone No.: _____

Lines 1, 2, 3, 4, 6, 7, 9a and pb require supporting documentation. See attached list of documents required to be filed with the balance sheet. Please submit a copy of this form and all applicable schedules and documents. Retain all originals for your files.



The following instructions are provided to assist in the preparation of your organization's self-reported balance sheet.

- **Line 1 (Cash – Checking Account)** is the cash available to the organization at year end in the checking account. It comes from the bank reconciliation.
- **Line 2 (Cash – Savings Account)** is the cash available to the organization at year end in the savings account. It comes from the bank statement.
- **Line 3 (Short-term Investments)** is investments in money market accounts, certificates of deposit (CD's), etc. This comes from the account statements.
- **Line 4 (Other Assets)** is used for items such as prepaid expenses.
- **Line 5 (Total Assets)** is the sum of lines 1, 2, 3, and 4.
- **Line 6 (Accounts Payable)** is the amount of your unpaid goods or services at the end of the fiscal year.
- **Line 7 (Other Liabilities)** is used for other current liabilities such as payroll taxes payable or deferred revenue.
- **Line 8 (total Liabilities)** is the sum of lines 6 and 7.
- **Line 9 (Fund Balance: Beginning of Year)** is the ending fund balance stated in the prior year's audit report or balance sheet. If the prior year ending fund balance is different than the current year beginning fund balance, please explain why.
- **Line 9a (Revenue)** is the sum of all revenue from all sources during the fiscal year.
- **Line 9b (expenditures)** is the sum of all expenditures incurred during the fiscal year.
- **Line 10 (Fund Balance: End of Year)** use the formula: $9 + 9a - 9b$.
- **Line 11 (Total Liabilities and Fund Balance)** is the sum of lines 8 and 10. This total must agree with line 5 (total assets).



The following documents are required to be filed with the balance sheet as prescribed by the Legislature Auditor.

1. **Cash – Checking Account** (balance sheet line 1.) – Provide a copy of the year-end bank statement and bank reconciliation.
2. **Cash – Savings Account** (balance sheet line 2.) – If the organization has a savings account, provide a copy of the year-end bank statements.
3. **Short-term Investments** (balance sheet line 3.) – If the organization has short-term investments, provide a schedule of investments by type, and include a copy of documentation to support the amount listed at year end.
4. **Other Assets** (balance sheet line 4.) – If the organization has other assets, provide a schedule of other assets, by type, such as prepaid expenses, accounts receivable, receivables from officers and employees, land, buildings, and equipment.
5. **Accounts Payable/Other Liabilities** (balance sheet lines 6 & 7.) – Include a schedule of Accounts Payable. If the organization has other liabilities, provide a schedule of other liabilities, by type, such as deferred revenues, loans from officers and employees, and notes payable.
6. **License Plate Revenues** – Provide a schedule showing the amount of special license plate fee revenues received during the most recent fiscal year. Note: the amount off license plate fees is likely to be less than the amount of total revenues shown on the balance sheet line 9a.
7. **License Plate Expenditures** – Provide a schedule showing total expenditures of special license plate fees, by type, during the most recent fiscal year. Note: the amount of license plate expenditures is likely to be less than the amount of total expenditures shown on the balance sheet line 9b.
8. **Methods and Procedures** – Provide a description of the methods and a copy of procedures used to ensure that all money received from special license plate fees is expended solely for the benefit of the intended recipient. Include an explanation of how special license plate fees are received and recorded, grants and awarded, payments are approved, and expenses are monitored to ensure the funds are used for the intended purpose.
9. **Audited Financial Statement** – If the organization has an annual audit, provide a copy of the most recent audited financial statement.
10. **Budget** – Provide a copy of the most recent annual budget.
11. **Expenditure Details** – Provide a description of how all the special license plate fees were expended, including details on amounts provided to any recipient or awardee of special license plate fees.
12. **Tax Return** – Provide a copy of the most recent federal tax return of the organization, if any, including all schedules related thereto. In addition, provide the website link to where the tax return is posted on the organization's website. If your organization is exempt from filing a tax return, please indicate that in your response.
13. **List of Officers** – A list of the names of the persons responsible for overseeing the operation of the charitable organization. Please also include the charitable organization's current mailing address and phone number.

I certify that a copy of all applicable documents have been provided, and to the best of my knowledge the information is complete and accurate.

Organization Name: _____ Date: _____

Form Completed By: _____ Title: _____

Signature: _____