



Ohio Revised Code Section 1716.04 Annual report.

Effective: November 7, 1990

Legislation: House Bill 486 - 118th General Assembly

(A) Every charitable organization that is required to register pursuant to this chapter shall file an annual financial report with the attorney general upon a form prescribed by him. The report shall include all of the following:

(1) A balance sheet;

(2) A statement of support, revenue, and expenses, and any changes in the fund balance;

(3) The names and addresses of the charitable organizations, fund-raising counsel, professional solicitors, and commercial co-venturers used, if any, and the amounts of money received from each of them, if any.

(4) A statement of functional expenses that shall include, but not be limited to, expenses of the following categories:

(a) Program;

(b) Management and general;

(c) Fund-raising.

(5) Any other information that the attorney general, by rule, may require.

(B) The attorney general shall accept a copy or duplicate original of a financial statement, report, or return filed by the charitable organization with the internal revenue service. The attorney general, by rule, may require additional information as part of the annual financial report. Any consolidated financial report filed with the attorney general shall include information about the parent charitable organization as such and the financial information arising out of the activities of each chapter,



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branch, or affiliate of the charitable organization in this state that is covered by the financial statement, report, or return filed by the charitable organization with the internal revenue service.
