

Private Organization Reporting

1. Reporting Cycles. There are four different reporting cycles as shown below. The calendar year (CY) will be the standard reporting cycle. POs desiring to use any reporting cycle other than CY must request to do so in their initial request for PO status.

Report Cycle	Report Period	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
Calendar Year (CY)	1 Jan – 31 Dec	1 Jan – 31 Mar	1 Apr – 30 Jun	1 Jul – 30 Sep	1 Oct – 31 Dec
Fiscal Year (FY)	1 Oct – 30 Sep	1 Oct – 31 Dec	1 Jan – 31 Mar	1 Apr – 30 Jun	1 Jul – 30 Sep
School Year (SY)	1 Jul – 30 Jun	1 Jul – 30 Sep	1 Oct – 31 Dec	1 Jan – 31 Mar	1 Apr – 30 Jun
Internal Revenue Service Year (IRSY)	1 Sep – 31 Aug	1 Sep – 30 Nov	1 Dec – 28 Feb	1 Mar – 31 May	1 Jun – 31 Aug

2. Report Due Dates

a. Quarterly Reports. Quarterly reports are due on the 20th calendar day following the last day of the reporting quarter (e.g., for a PO on a CY report cycle, the 1st quarter reports would be due on 20 April (or the next working day if the 20th falls on a weekend/holiday). Reports will contain the following documents:

- Quarterly compliance checklist
- Quarterly balance sheet
- Updated PO point of contact listing
- Quarterly meeting minutes

b. Annual Reports. Annual reports are due on the 20th calendar day following the last day of the annual reporting period (e.g., for a PO on a CY report cycle, the annual reports would be due on 20 January (or the next working day if the 20th falls on a weekend/holiday). Annual reports will contain the following documents:

- Annual PO sign-off sheet
- Review of PO constitution (with amendments if necessary)
- Annual budget forecast

c. Annual Audit Reports

- Organizations with <\$50,000 in funds must submit an annual internal financial review no later than 45 days after the last day of the appropriate annual reporting period.
- Organizations with >\$50,000 in funds must submit a financial review conducted by an independent auditor no later than 90 days after the last day of the appropriate reporting period.