

## Instructions for Completing the Annual Financial Report

1. Use form 2.404.3 located on the SSO webpage under Forms  
<https://www.fcstn.net/schoolsupportorganizations>  
**Note:** This is a fillable form that can be downloaded to your computer and information entered directly on the form. You may also choose to print it out and complete the report
2. Use the SSOs financial information from bank statements/financial records that occurred from June 1 thru May 30 of the current year. For example, an annual financial report that will be due no later than June 12, 2026, will report the SSO's financial data for the period of June 1, 2025 thru May 30, 2026. All SSOs will file their annual report using this time period regardless of when their legal fiscal year occurs.
3. In completing the annual financial report, your cash balance must either match the SSO bank statement balance or a reconciliation be attached that shows your outstanding deposits and outstanding checks and dates of these outstanding items.
4. All fundraisers and/or resales must be separately identified on this annual financial report with the gross collections/receipts being included in the "Money raised /collected" section and all costs to conduct the fundraiser being separately listed by fundraiser in the "Disbursements for activities...." Section. Do not include what you purchase with the net profit of the fundraiser as a fundraiser expense. For example, the SSO does a donation fundraiser and collects \$2000.00. A SSO could have zero to a \$XXXX dollars of expense to conduct this fundraiser. If the SSO used an online company to collect the funds, and that company charges them 20% of the receipts, then you would include \$400 as part of the fundraiser cost (\$2000 receipts x 20%). If the SSO mailed out flyers, then there might be postage costs and possibly printing costs of the flyer. Both costs would be part of the fundraiser expense. If prizes are given to the highest seller, then those prizes would be cost of the fundraiser. However, if the SSO used the profit to buy student t-shirts, the cost of the t-shirts would NOT be a cost of the fundraiser. The cost of the t-shirts would be listed as player gear, clothing, or whatever category (purpose) they would fall. (If being purchased for senior night, then it would fall into a senior night category.)
5. Cash withdrawn for change and change funds redeposited should not be included in your concession or other fundraiser receipts and expenditures. They should be listed separately on the annual financial report as change funds redeposited (receipts section) and change funds withdrawn (disbursement section).
6. Attach a copy of the May bank statement that supports the ending cash balance.
7. **Note:** All SSOs are now required to do monthly reports that must be provided to all officers/board members and these reports must include detail transactions that reconcile to the bank statements. At the end of the reporting period, it will be easy to take those 12 monthly reports and prepare the annual report. SSOs may also use the annual financial report form to complete their monthly reports.