

# Office of the Utah State Auditor

## Local Government Reporting Requirements & Deadlines

Total Annual Revenue or Expenditures Between \$100,000 and \$500,000					
Document Type	Definition	Deadline	2012 or earlier	2013	2014 or after
<b>Budget</b>	<i>The budget constitutes spending authority for the entity and a formal plan for spending.</i>	<i>30 days after adoption. Fiscal Year End: July 31 Calendar Year End: Jan. 31</i>	Yes	Yes	Yes
<b>Online Financial Survey</b>	<i>The financial survey serves as the required financial report of the entity.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	No	Yes	Yes
<b>Financial Certification</b>	<i>This document certifies that the online financial survey is accurate.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	No	Yes	Yes
<b>Agreed Upon Procedures</b>	<i>This document should be completed and submitted by an independent CPA firm.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	No	Yes	Yes
<b>Impact Fee Report</b> (if applicable)	<i>This document shows any impact fee schedules for the entity.</i>	<i>Annually, expected with the online financial survey. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes	Yes	Yes
<b>Financial Report</b>	<i>This document is no longer required.</i>		Yes	No	No
<b>UT Census Form</b>	<i>This document is no longer required.</i>		Yes	No	No
<p><i>Notes: For 2013 and after, the UT census form and financial report have been replaced by the online financial survey (Option 2 on <a href="http://reporting.auditor.utah.gov">reporting.auditor.utah.gov</a>). Thus, only the online financial survey should be submitted and <b>NOT</b> the financial report or the UT census form. Also, these entities must submit an Agreed-Upon Procedures report along with the online financial survey.</i></p>					

**All documents must be submitted through our Online Submission System at [reporting.auditor.utah.gov](http://reporting.auditor.utah.gov).**