

# Office of the Utah State Auditor

## Local Government Reporting Requirements & Deadlines

Total Annual Revenue or Expenditures Between \$500,000 and \$1,000,000					
Document Type	Definition	Deadline	2012 or earlier	2013 & 2014	2015 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>Audited Financial Statements</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>	Yes	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>Transparency Website Submission</b>	<i>Quarterly detailed information required at <a href="http://transparent.utah.gov">transparent.utah.gov</a>.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	No	No	Yes
<b>Schedule of Expenditures of State Awards</b> (if applicable)	<i>This document shows the schedules of state monies spent during the year by the entity.</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 financial statements. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes	Yes	Yes
<b>UT Census Form</b>	<i>Summary of financial information collected by the U.S. Census Bureau.</i>	<i>180 days after year end. Fiscal Year End: Dec. 31 Calendar Year End: June 30</i>	Yes	Yes	No
<i>Notes: For 2014, these entities are required to submit the UT Census form. For 2015, these entities will be required to submit quarterly information to the transparency website, <a href="http://transparent.utah.gov">transparent.utah.gov</a>, which will replace the UT Census form.</i>					

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