February 2015

Office of the Utah State Auditor

Local Government Reporting Requirements & Deadlines

Total Annual Revenue or Expenditures of Less than $100,000					
Document Type	**Definition**	**Deadline**	**2012 or earlier**	**2013**	**2014 or after**
Budget	*The budget constitutes spending authority for the entity and a formal plan for spending.*	*30 days after adoption.* ***Fiscal Year End:*** *July 31* ***Calendar Year End:*** *Jan. 31*	Yes	Yes	Yes
Online Financial Survey	*The financial survey serves as the required financial report of the entity.*	*180 days after year end.* ***Fiscal Year End:*** *Dec. 31* ***Calendar Year End:*** *June 30*	No	Yes	Yes
Financial Certification	*This document certifies that the online financial survey is accurate.*	*180 days after year end.* ***Fiscal Year End:*** *Dec. 31* ***Calendar Year End:*** *June 30*	No	Yes	Yes
Impact Fee Report (if applicable)	*This document shows any impact fee schedules for the entity.*	*Annually, expected with the online financial survey.* ***Fiscal Year End:*** *Dec. 31* ***Calendar Year End:*** *June 30*	Yes	Yes	Yes
Financial Report	*This document is no longer required.*		Yes	No	No
UT Census Form	*This document is no longer required.*		Yes	No	No

*Notes: For 2013 and after, the UT census form and financial report have been replaced by the online financial survey (Option 2 on reporting.auditor.utah.gov). Thus, only the online financial survey should be submitted and **NOT** the financial report or the UT census form.*

All documents must be submitted through our Online Submission System at reporting.auditor.utah.gov.