

Local Government Services

125 North Roberts | PO Box 200547 | Helena, MT 59620-0547

Statutory Financial and Budgetary Reporting Requirements for Local Governments:

* **ANNUAL FINANCIAL REPORTS** (All Local Governments except for School Districts and Special Education Coops.)

Documents that must be submitted with the AFR, if not already embedded into the AFR.

* DLL (Counties, Cities, & Towns, only.)
* Filing fee form
* Any other required schedule
* **AUDITS & FINANCIAL REVIEWS** (All Local Governments that have more than $750,000 in Total Revenues or who have spent more than $750,000 in federal funds.)

Documents that must be submitted with the Audit, if not already embedded into the Audit.

* Management Letter (if separate findings are within it)
* Audit finding responses/Corrective Action Plan
* **BUDGETS** (Counties, Cities, and Towns, only.)

Documents that must be submitted along with the Budget, if not already embedded into the Budget.

* Budget Certification
* Budget adoption resolution
* Certified Taxable Valuation Forms
* Maximum mill levy determination
* Any other required schedule