MONTANA DEPARTMENT OF ADMINISTRATION

State Financial Services Division
Cheryl Grey, Administrator

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Statutory Financial and Budgetary Reporting Requirements for Local Governments:

- **ANNUAL FINANCIAL REPORTS - AFRs** (All Local Governments except for School Districts and Special Education Coops.) AFRs are due 6 months after the end of the previous fiscal year end date.

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

- FYE Trial Balance (detailed and in Excel format)
- Filing fee form
- Any other required schedule
  - If submitting an audit-in-lieu of the AFR a Trial Balance Certification

- **AUDITS & FINANCIAL REVIEWS** (All Local Governments that have more than $1,000,000 in Total Revenues or who have spent more than $1,000,000 in federal funds – effective with fiscal years ending in 2025.) Audit reports are due 1 year after the end of the previous fiscal year – or within 9 months if a federal audit is required.

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

- Management Letter
- Audit finding responses/Corrective Action Plan

- **BUDGETS** (Counties, Cities, and Towns, only.)

Documents that must be submitted along with the Budget, if not embedded into the Budget. Budgets are due to DOA by October 1st of each calendar year.

- Budget Certification
- Budget adoption resolution
- Certified Taxable Valuation Forms
- Maximum mill levy determination
- Pages 53-55 separate template – Excel format
- Any other required schedule