

Kentucky SPGE Required Filings

(Revised 4-19)

Fiscal Year: July 1 – June 30

**Dept for Local Government
SPGE Branch - 1-800-346-5606**

Report	Procedure	Deadline	KY Statute Reference
Registration & Board Reporting Form SPGE 100 Online - electronic	Each SPGE shall annually complete the Registration & Board Reporting Form on the DLG online portal.	JULY 15 --No later than 15 days after the start of the fiscal year --or within 15 days of the establishment of a new SPGE.	KRS 65A.090 109 KAR 16 section 2
Registration Fee Paid online through the Registration link	Pay annual registration fee when submitting a completed registration form through the DLG online system.	JULY 15 --No later than 15 days after the start of the fiscal year --or within 15 days of the establishment of a new SPGE.	KRS 65A.090 109 KAR 16 section 2
Budget Form SPGE 101 - Column 1 Online - electronic	Budget figures, adopted by the SPGE's board, must be posted electronically on the DLG online portal.	JULY 15 --No later than 15 days after the start of the fiscal year --or within 15 days of the establishment of a new SPGE.	KRS 65A.080(1) KRS 65A.020(2)(a)2. 109 KAR 16 Section 4
Budget Amendments Form SPGE 101 – Column 2 Online - electronic	Amendments to the budget can be posted throughout the fiscal year through the DLG online portal.	JUNE 30 --Final amendments no later than the last day of the fiscal year.	KRS 65A.020 (2) 109 KAR 16 Section 4
Year End Actuals Form SPGE 101 – Column 3 Online - electronic	Year End Actuals must be posted electronically through the online reporting system.	SEPTEMBER 1 --No later than 60 days after the close of the fiscal year.	KRS 65A.020 (2) 109 KAR 16 Section 4
Financial Statement Publication Requirement SPGE determines Financials format, keeps in SPGE office and publishes location. DO NOT send to DLG.	Financial statement to be prepared annually by a CPA or SPGE. Publish location where financial statement, budget and audit/ attestation report may be examined.	SEPTEMBER 1 --No later than 60 days after the close of the fiscal year.	KRS 65A.080(2)
Uniform Financial Information Report (UFIR) Form F-65(KY-5) Online - electronic	SPGEs which are also taxing districts annually file a UFIR on the online portal. DLG forwards data to the US Census Bureau.	MAY 1 --Due May 1 st following the close of the fiscal year	KRS 65.905
Audit/Attestation Engagement <ul style="list-style-type: none"> ■ <\$100,000 = <i>Attestation Engagement – every 4 years</i> ■ \$100,000-\$499,999 = <i>Audit – every 4 years</i> ■ \$500,000 and up = <i>Audit – every year</i> 	Prepared by a CPA or APA and submitted to DLG as PDF upload to online portal. Frequency of submission based on annual revenues and expenditures.	--Completed no later than 12 months after the close of the fiscal year --Submitted to DLG within 15 days following receipt from the CPA	KRS 65A.030 109 KAR 16 Section 5
Ethics Ordinance Send PDF electronically via email to DLG	SPGEs shall be subject to the Code of Ethics of establishing entity, or may adopt more stringent provisions.	Amended or newly adopted ethics ordinances sent to DLG & the establishing entity within 21 days of amendment or adoption.	KRS 65A.070

NOTE: All financial reports to DLG must be submitted electronically on the DLG website- <http://kydlgweb.ky.gov/>