

Special Purpose Governmental Entities

<u>Category</u>	<u>Form</u>	<u>Procedure</u>	<u>Deadline</u>	<u>Legal Reference</u>
<u>Registration & Board Reporting</u>	Online SPGE 100 (Electronic)	Each SPGE shall annual complete the DLG registration & board reporting form through the online system.	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
<u>Registration Fee</u>	Paid online through the DLG reporting portal (Electronic)	Payment of annual registration fee after completion of registration form through the online system.	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.020(5) 109 KAR 16 Section 6
<u>Budget</u>	Online SPGE 101 (Electronic)	Budget figures must be posted electronically through the online system.	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.020(2) KRS 65A.080(1) 109 KAR 16 Section 4
<u>Budget Amendments</u>	Online SPGE 101 (Electronic)	Amendments to the budget can be posted throughout the fiscal year through the online system.	No later than the last day of the fiscal year.	KRS 65A.020 (2) 109 KAR 16 Section 4

<u>Year End Actuals</u>	Online SPGE 101 (Electronic)	Year End Actuals must be posted electronically through the online reporting system.	No later than 60 days after the close of the fiscal year.	KRS 65A.020 (2) 109 KAR 16 Section 4
<u>Uniform Financial Information Report (UFIR)</u>	F-65(KY-5) (Electronic)	SPGEs which are also <u>taxing districts</u> may complete and file a UFIR electronically with DLG for submission to the US Census Bureau.	May 1st following the close of the previous fiscal year.	KRS 65.905
<u>Audit / Attestation Engagement</u>	Audit / Attestation Engagement to be prepared by CPA or APA	Submission to DLG as .PDF upload with frequency of audit/attestation based on level of annual revenues and expenditures.	Audit / Attestation must be completed within 12 months of close of fiscal year it is required and shall be submitted to DLG within 15 days following receipt.	KRS 65A.030 109 KAR 16 Section 5

<u>Financial Statement</u>	Annual Financial Statement to be prepared by SPGE or CPA	SPGEs shall within 60 days after the close of the fiscal year publish the location where budget, financial statement, and most recent audit/attestation reports may be examined.	No later than 60 days after the close of the fiscal year.	65A.080(2)
<u>Ethics Ordinance</u>	Electronic delivery via email preferred but may be submitted by regular mail.	SPGEs shall be subject to the code of ethics of the establishing entity or may adopt more stringent ethics provisions.	If an SPGE elects to adopt a more stringent code of ethics, they must deliver to DLG & the establishing entity within 21 days of adoption or amendment.	KRS 65A.070

Water Districts

<u>Category</u>	<u>Form</u>	<u>Procedure</u>	<u>Deadline</u>	<u>Legal Reference</u>
<u>Registration & Board Reporting</u>	Online SPGE 100 (Electronic)	Each SPGE shall annual complete the DLG registration & board reporting form through the online system.	January 15th or within 15 days of the establishment of a new SPGE	KRS 65A.090 109 KAR 16 Section 2
<u>Registration Fee</u>	Paid online through the DLG reporting portal (Electronic)	Payment of annual registration fee after completion of registration form through the online system.	January 15th	KRS 65A.020(5) 109 KAR 16 Section 6
<u>Budget</u>	Online SPGE 101 (Electronic)	Budget figures must be posted electronically through the online system.	January 15th	KRS 65A.020(2) KRS 65A.080(1) 109 KAR 16 Section 4
<u>Budget Amendments</u>	Online SPGE 101 (Electronic)	Amendments to the budget can be posted throughout the fiscal year through the online system.	December 30th	KRS 65A.020 (2) 109 KAR 16 Section 4
<u>Year End Actuals</u>	Online SPGE 101 (Electronic)	Year End Actuals must be posted electronically through the online reporting system.	March 1st * This date may be moved back as a result of submission of information by PSC.	KRS 65A.020 (2) 109 KAR 16 Section 4

<u>Audit / Attestation Engagement</u>	Audit / Attestation Engagement to be prepared by CPA or APA	Submission to DLG as .PDF upload with frequency of audit/attestation based on level of annual revenues and expenditures.	Audit / Attestation must be completed within 12 months of close of fiscal year it is required and shall be submitted to DLG within 15 days following receipt.	KRS 65A.030 109 KAR 16 Section 5
<u>Financial Statement</u>	Annual Financial Statement to be prepared by SPGE or CPA	SPGEs shall annually within 60 days after the close of the fiscal year publish the location where budget, financial statement, and most recent audit/attestation reports may be examined.	March 1st	65A.080(2)
<u>Ethics Ordinance</u>	Electronic delivery via email preferred but can be submitted by regular mail	SPGEs shall be subject to the code of ethics of the establishing entity or may adopt more stringent ethics provisions.	If an SPGE elects to adopt a more stringent code of ethics, they must deliver to DLG & the establishing entity within 21 days of adoption or amendment.	KRS 65A.070

Federal Regulated Municipal Utilities & Public Utilities under KRS 96.740

<u>Category</u>	<u>Form</u>	<u>Procedure</u>	<u>Deadline</u>	<u>Legal Reference</u>
<u>Registration & Board Reporting</u>	Online SPGE 100 (Electronic)	Each SPGE shall annual complete the DLG registration & board reporting form through the online system.	July 15th or within 15 days of the establishment of a new SPGE	KRS 65A.090 109 KAR 16 Section 2
<u>Registration Fee</u>	Paid online through the DLG report portal	Payment of annual registration fee within 15 days after the start of the fiscal year.	July 15th	KRS 65A.020(5) 109 KAR 16 Section 6
<u>Year End Actuals</u>	Federal Regulator Report in .pdf document	A federally regulated municipal utility shall submit, after the close of each fiscal year, the monthly balance, revenue and expense report required by the federal regulator which constitutes year end data. A public utility under KRS 96.740 shall submit a report that includes the same information, in the same format as required for the federally regulated municipal utilities.	September 1st	KRS 65A.020 (2a2b) 109 KAR 16 Section 4

<u>Audit / Attestation Engagement</u>	Audit / Attestation Engagement to be prepared by CPA or APA	A federally regulated municipal utility may submit an audit that conforms to the requirements imposed by the federal agency with which it maintains a wholesale power contract. A public utility pursuant to KRS 96.740 may comply by submitting a copy of its annual audit performed under KRS 96.840.	Audit / Attestation must be completed within 12 months of close of fiscal year it is required and shall be submitted to DLG within 15 days following receipt.	KRS 65A.030(2c 2&3) 109 KAR 16 Section 5
<u>Financial Statement</u>	Annual Financial Statement to be prepared by SPGE or CPA	SPGEs shall within 60 days after the close of the fiscal year publish the location where the budget, financial statement, and most recent audit/attestation reports may be examined.	September 1st	65A.080(2)
<u>Ethics Ordinance</u>	Electronic delivery via email preferred but can be submitted by regular mail	SPGEs shall be subject to the code of ethics of the establishing entity or may adopt more stringent ethics provisions.	If an SPGE elects to adopt a more stringent code of ethics, they must deliver to DLG & the establishing entity within 21 days of adoption.	KRS 65A.070