

Cities and Special Districts

GLIC Conference 2025

Presented by
Cities Branch



TEAM
KENTUCKY.

My *New*
Kentucky
Home



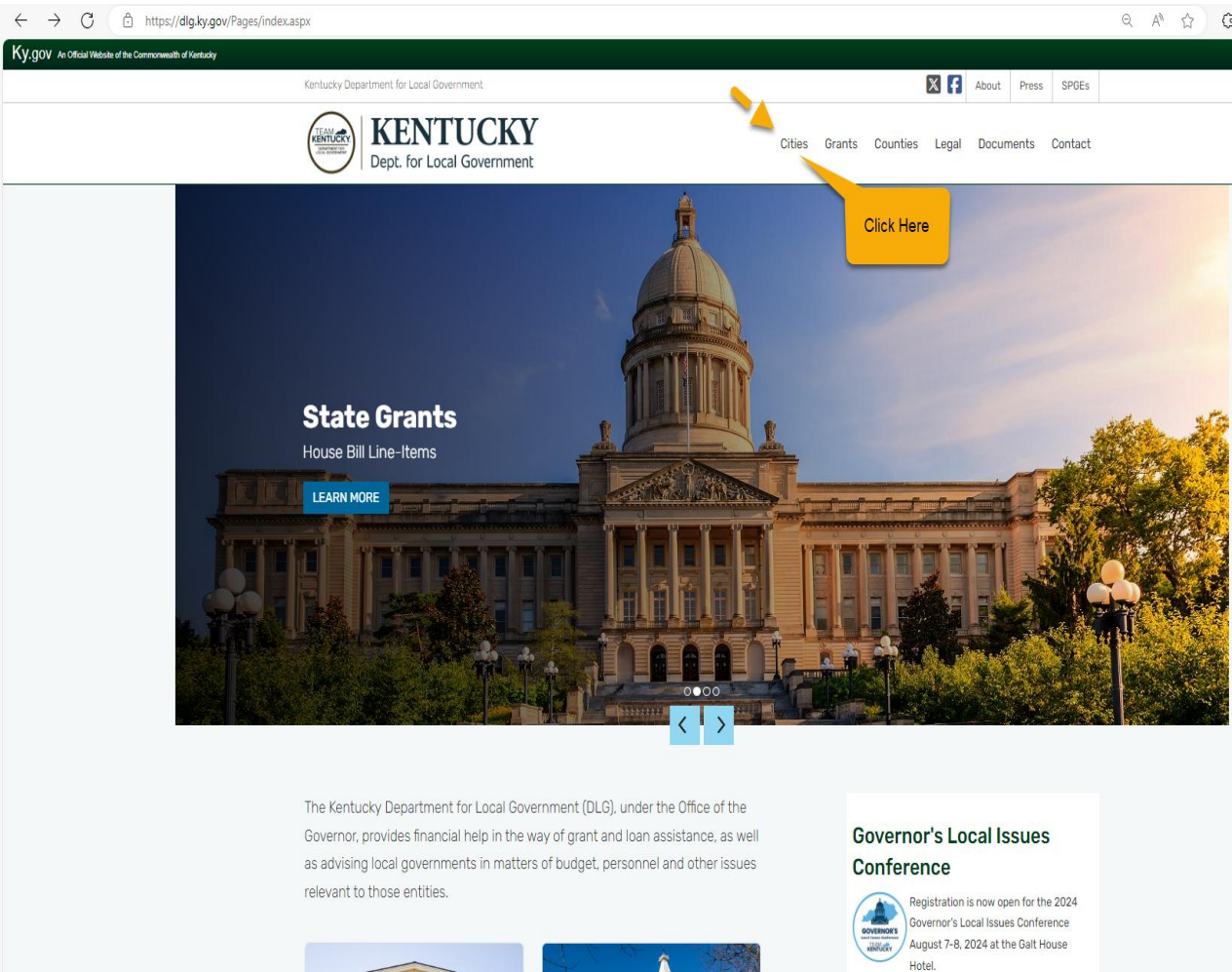
Cities and Special Districts Branch Staff

- Tammy Vernon, Branch Manager, Tammy.Vernon@ky.gov
- Keeaira Lail, Local Government Advisor, Keeaira.Lail@ky.gov (Cities)
- Rebecca Morton, Local Government Advisor, Rebeccad.Morton@ky.gov (SPGEs)

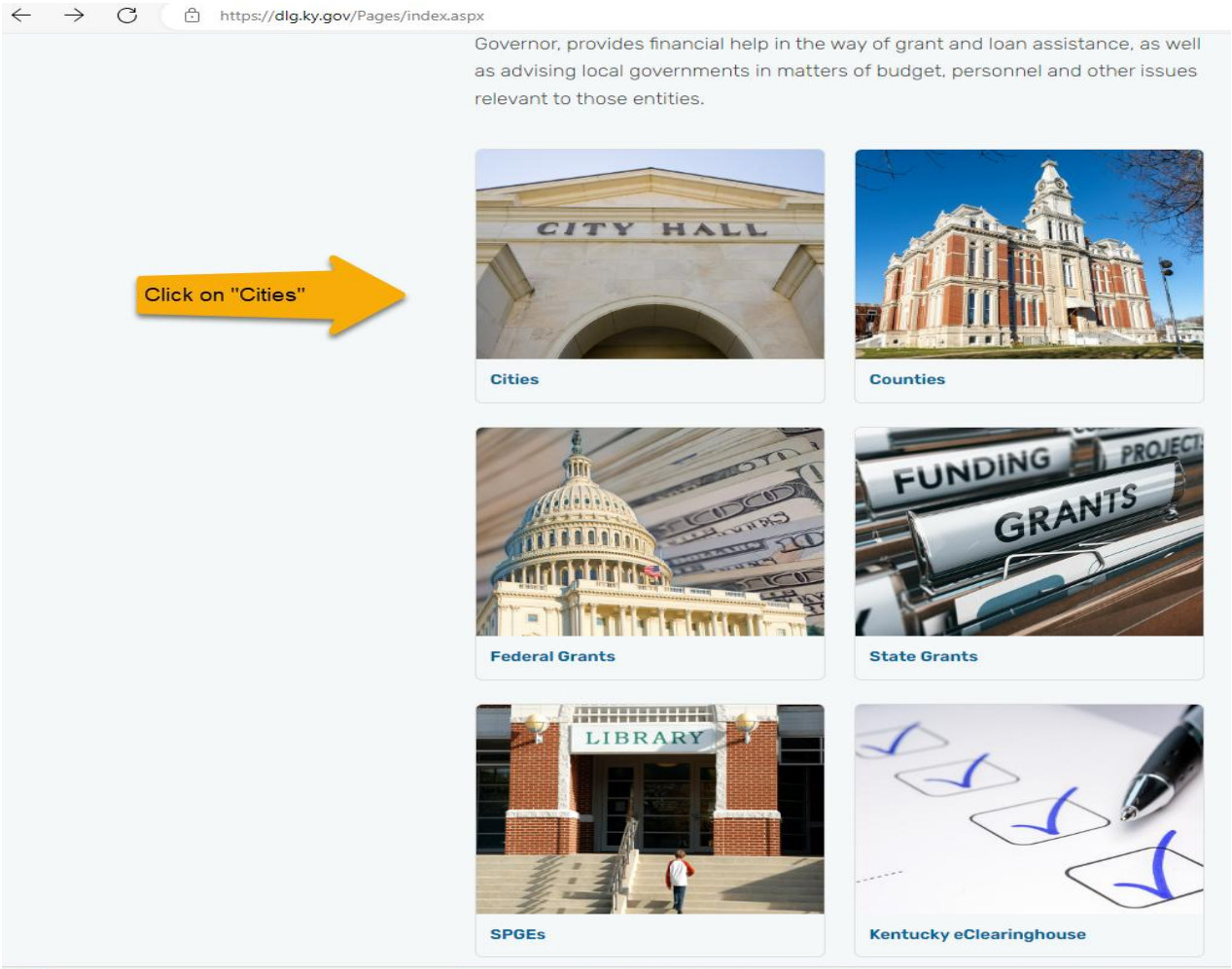
Finding the Cities Portal

New Website

https://dlg.ky.gov

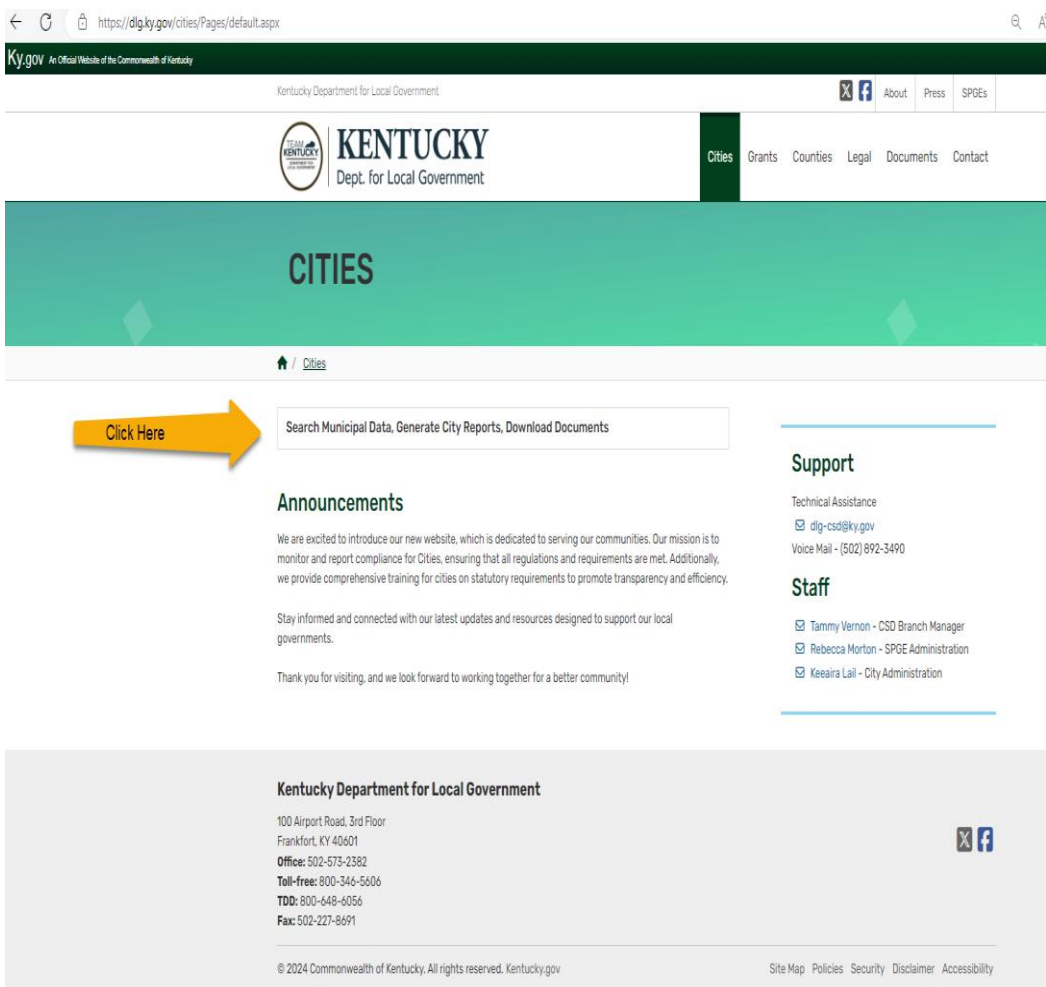


Or scroll down

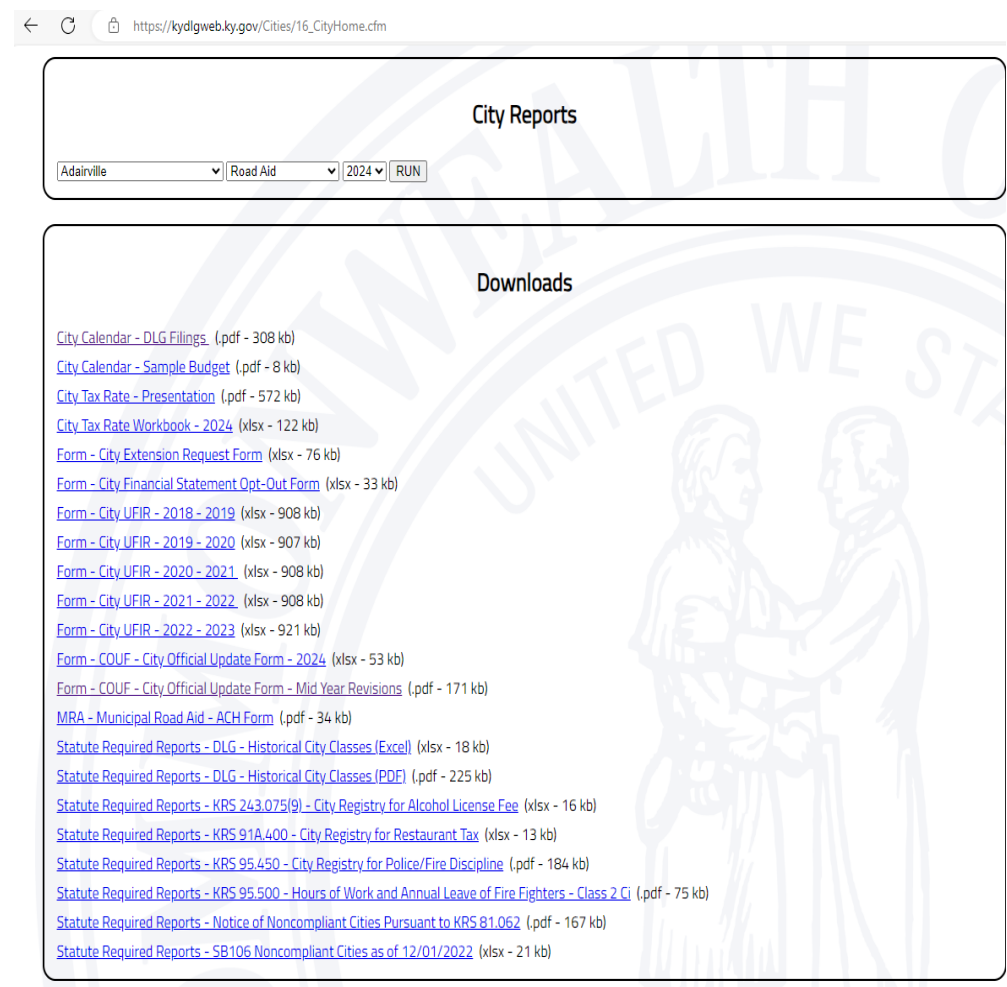


New Website (Continued)

To View Documents



Old Website's City Information Page:



New Cities Website in the Making



DLG-CSD Website Launch Announcement

DLG-CSD is currently developing a new website, scheduled to launch in 2027. This platform will become the primary hub for all submissions and communications moving forward.

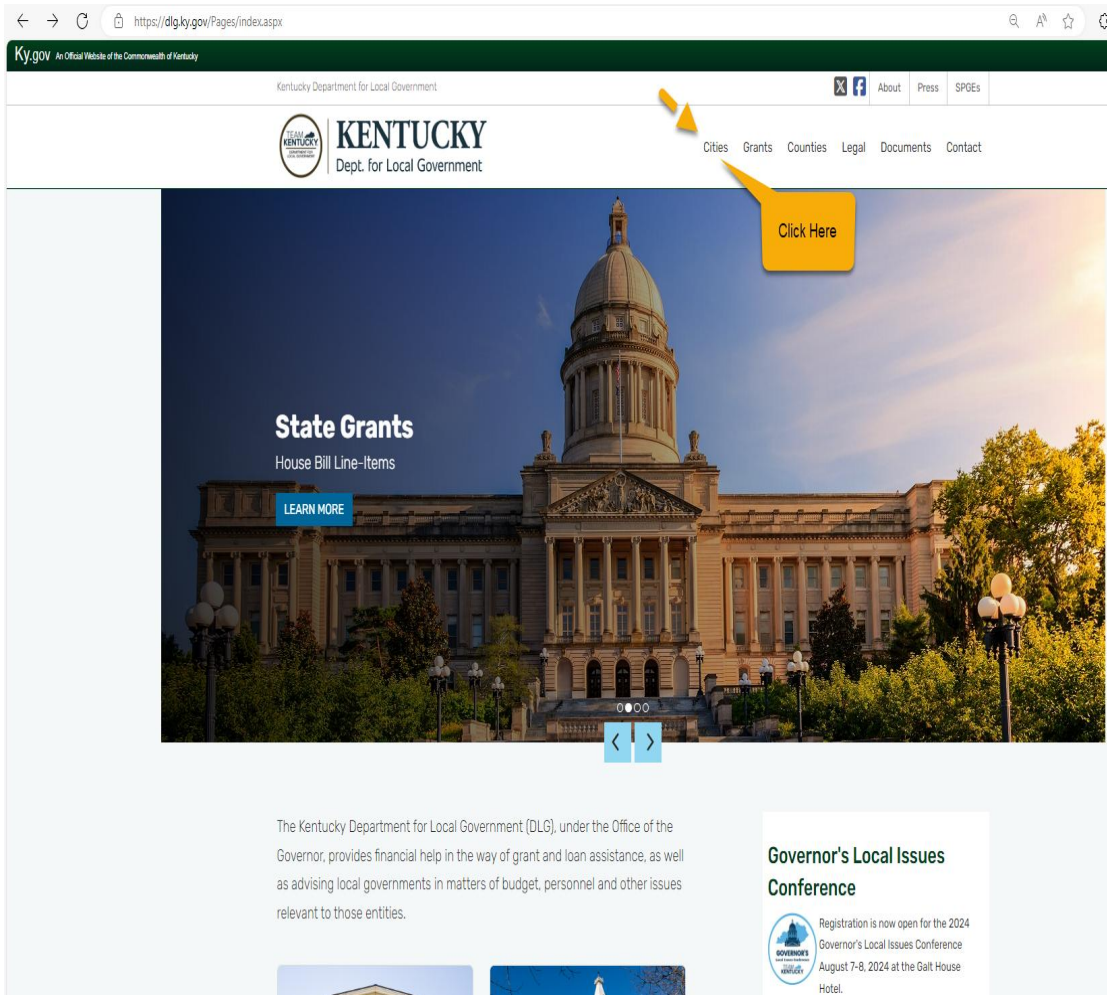
The **first required submission** on the new platform will be the **FY 2026 City Officials Update Form (COUF)**, available starting **October 2025**. Training information will be emailed in **September 2025**.

Please note: Submissions will be transitioned to the website in phases.

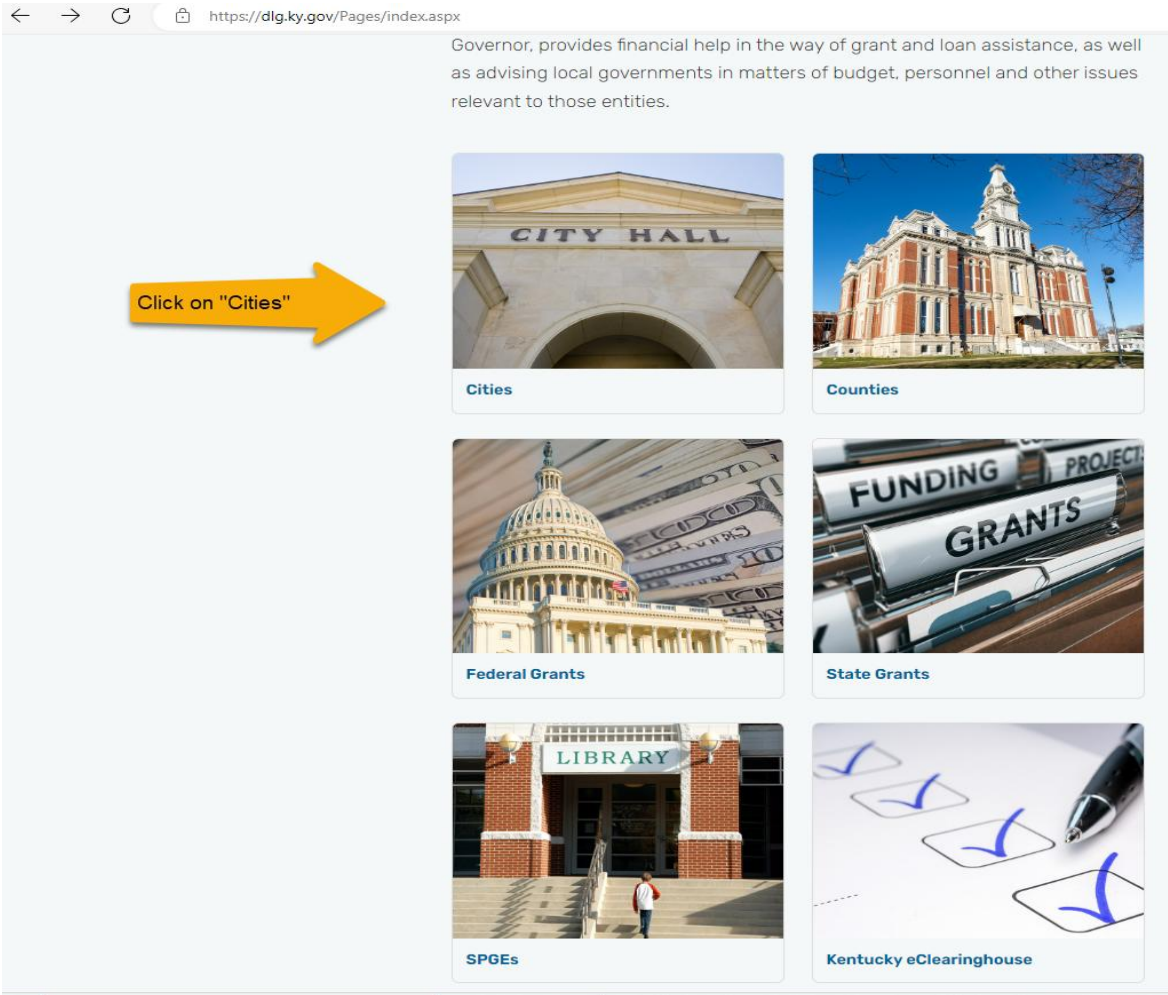
Future Cities Portal

New Website

https://dlg.ky.gov



Or scroll down



New Cities Website

Cities

Log in

Email

keeaira.lail@ky.gov

Password

.....

Log in

[DLG Site link](#)

[Legacy DLG Cities Site](#)

[Forgot your password?](#)

[Resend email confirmation](#)

Landing Page

City Users Landing Page

Drag a column header and drop it here to group by that column

CID ▼	City Name ▼	Counties ▼	S... ▼	Compliance Status ▼	Has Affidavit ▼	Funds Withheld ▼	Active ▼
100001	Lisbon	One, Two	Active	Active	false	0	View
100002	Madrid		Dissolv...	Active	false	0	View
100003	London		Active	Active	false	0	View
100004	Paris		Active	Active	false	0	View
100005	Rome		Active	Active	false	0	View
100006	Bern		Active	Active	false	0	View
100007	Amsterdam		Active	Active	false	0	View
100008	Brussels		Active	Active	false	0	View
100009	Berlin		Active	Active	false	0	View
100010	Vienna		Active	Active	false	0	View

1 - 10 of 10 items

Click on the
“View” to see
the City page.

Landing Page Video

LISBON

CID: 100001 | PARTICIPATION DATE: 6/26/2025 | DISSOLUTION/CONSOLIDATION DATE: 01/01/2025

ACTIVE

COMPLIANCE

OPEN TASKS

FY	Task	Description	Due Date	Due	
2022	Revenues & Expenditures	TBD	01/31/2023	909 days ago	View
2022	City Officials Update Form	City Officials Contact Information	01/31/2023	909 days ago	View
2025	Revenues & Expenditures	TBD	01/31/2026	187 days from now	View
2025	City Officials Update Form	City Officials Contact Information	01/31/2026	187 days from now	View

CLOSED TASKS

EDIT

FY	Task	Description	Due Date	Completed Date	Exempt	Exempt Reason	
2024	Revenues & Expenditures	TBD	01/31/2025	01/15/2025			View
2024	City Officials Update Form	City Officials Contact Information	01/31/2025	01/18/2025			View
2023	Revenues & Expenditures	TBD	01/31/2024	10/23/2023			View
2023	City Officials Update Form	City Officials Contact Information	01/31/2024	11/05/2023			View
2022	Revenues & Expenditures	TBD	01/31/2023		✓	reason	View
2022	City Officials Update Form	City Officials Contact Information	01/31/2023		✓	reason	View

City Calendar

Email: dlg-csd@ky.gov

Kentucky CITY Required Filings

Requirement	Description	Statute	Due Date
City Officials Update	Each city shall annually submit updated contact information for the city and all elected and appointed officials. The form must also include the total revenue, expenditure, and long-term debt from the previous fiscal year.	83A.085	Due by January 31 st
Audit and Financial Statement	<p>Each fund of the City shall be audited annually by the APA or a CPA per Generally Accepted Auditing Standards.</p> <p>Cities shall comply with the following based on population and financial activity:</p> <ul style="list-style-type: none"> • Population under 3,000: Financial Statement (even years) and Annual Audit (odd years) • Beginning June 27, 2025: Any city with revenues and expenditures under \$500,000 for 4+ consecutive years and no long-term debt shall submit an Attestation Engagement for the fourth year. A Financial Statement is still required annually. • All other cities: Must submit an Annual Audit. <p>More Stringent Option: Any city may submit an annual audit instead of an attestation engagement.</p> <p>ACFR Requirement: Any city expending \$1,000,000 or more in federal grant awards must submit an Annual Audit and an ACFR.</p> <p>Electronic Submission Only: All audits and financial statements must be submitted electronically to DLG. Paper copies are not accepted.</p> <p>Failure to comply will result in DLG notifying all state agencies to suspend or delay funding and services until compliance is met.</p>	<p>91A.040</p> <p>Financial Statement – form & format in accordance with KRS 424.220</p> <p>Attestation Engagement - Publication Requirements KRS 424.120 and 424.220(6)(b)</p>	<p>Financial Statement: October 1 (following fiscal year end)</p> <p>Audit/Attestation Engagement: no later than March 1, submitted to DLG by April 1</p>
Uniform Financial Information Report	Each local government shall annually file a Uniform Financial Information Report (UFIR) with DLG. Failure to comply with the statute: shall cause DLG to withhold Municipal Road Aid and notify all state agencies that provide funding and services to the city to suspend or delay each until compliance is met.	65.905	Due by May 1 st following the close of the fiscal year
Ethics Ordinance	When an ethics ordinance is amended, the city shall, following final passage, file a copy of the amended ordinance with DLG. The city shall file with the ordinance proof of publication in accordance with KRS 424.	65.003	Within 21 days of any amendment to the ethics ordinance

- The City Filings Calendar contains a list of all required city submissions to DLG and their due dates
- To download, please visit the DLG website <https://dlg.ky.gov/cities/Pages/default.aspx>

KRS 83A.085- By Fiscal Year

Due January 31st

City Officials Update Form (COUF)

- Should be completed by an elected city official, such as the city mayor or clerk, or ADD
- The Form is on our website.
 - Starting in October 2025, it will be completed online (not downloadable)
- Include prior Fiscal Year Total Revenues and Expenditures
 - Helps CSD determine Audit or Financial Statements requirements.
- Does the City have any long-term debt?
- Provide Best City Contact email only
- Confirm
 - 6 (or more) Council Members
 - exactly 4 Commissioners

2025 CITY OFFICIALS UPDATE FORM

Official Name of City	➤	Please complete your city information below:				Please complete and return to:	
Mailing Address	➤					Department for Local Government	
City & Zip Code	➤					Cities and Special District Branch	
Business Hours	➤					EMAIL: dlq-csd@ky.gov	
Telephone (include area code)	➤					Legislative Body:	
						Commission <input type="checkbox"/> Council <input type="checkbox"/>	
FY 2024 Total Revenues	➤					Does your city have long-term debt? (This is any debt that has a maturity of 12 months or longer.)	
FY 2024 Total Expenditures	➤					YES <input type="checkbox"/> NO <input type="checkbox"/>	
Position	Name	Address	City	Zip Code	Telephone	Fax	Email (REQUIRED Field)
City Clerk*							
City Treasurer*							
City Manager or Administrator*							
City Attorney*							
Chief Financial Officer*							
Police Chief*							
Fire Chief*							
Public Works Director*							
Mayor*							
Human Resources Director*							
Risk Manager*							
Internet Technology Manager*							
Planning & Zoning Director*							
PR & Communications Officer*							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
Council/Commission Member							
CONTACT PERSON for CITY*							

After DOWNLOADING and completing this form, please EMAIL a copy to DLG: dlq-csd@ky.gov

City Officials Update Form (COUF) Continued

- Each City Officials shall have their own email address.
- If an official doesn't have one, please create an email for them.
- Officials cannot share an email with the Mayor or City Clerk
- The only roles allowed to share an email are:
 - City Clerk, Treasurer, or Chief Financial Officer (CFO)
 - These may be the same person in some cities.

Duties and Responsibilities of the Clerk

•Submission Requirements (KRS 83A.085):

- **Deadline:** January 31 of each year
- **Submission Method:** Mail or electronically submit to the Department for Local Government

•Information to be Provided:

• City Officials' Contact Information:

- Mayor, Legislative Body Members, Appointed Officials/Employees in specified roles:
 - City Clerk
 - City Treasurer or Chief Financial Officer
 - City Manager or Administrator
 - City Attorney
 - Human Resources Director
 - Police Chief
 - Fire Chief
 - Public Works Director
 - Risk Manager
 - Information Technology Manager
 - Public Relations or Communications Officer
 - Planning and Zoning Administrator

• City Information:

- Correct name of the city
- Mailing address for city hall
- Telephone number of city hall

• Contact Person during Business Hours:

- Name and telephone number of an elected or appointed official available during normal business hours (8 a.m. to 4:30 p.m.)

Annual Submission Requirements

- Each fiscal year, cities must submit the City Officials Update Form, UFIR, and either an Audit or Financial Statement, depending on the city's revenues and expenditures
- Per KRS 91A.040 and KRS 65.905, the release of Municipal Road Aid (MRA) funds is tied to submission of the Audit, Financial Statement and Uniform Financial Information Report (UFIR)
- If a city fails to complete an audit or financial statement and doesn't submit it to DLG, DLG shall notify the Finance and Administration Cabinet and any funds in the possession of any agency, entity, or branch of state government shall be withheld from the city until compliance is met
 - All state funds, including utility payments from other state agencies and grants (both federal and state), will be withheld from the city
- In addition, the Auditor of Public Accounts may conduct a special audit or examination of the city's documents at the city's expense, per KRS 43.050(4)(5)
 - The actual expense shall include the hours of work performed on the audit or examination as well as associated costs, including but not limited to travel costs
- Any city that expends \$1,000,000 or more in federal grant awards in a year must submit an Annual Comprehensive Financial Report (ACFR) and include the KRS 91A.040 audit submission. The city can submit an ACFR in lieu of an audit.

KRS 91A.040 -by Fiscal Year

Due March 1st no later than April 1st

Requirements July 15, 2016 to July 13, 2018

- Per KRS 91A.040:
 - A city with a **population of less than one thousand (1,000)** in the 2010 federal decennial census shall, after the close of each odd-numbered fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audits shall be completed by February 1 immediately following the fiscal year to be audited
 - Any city with **revenues and expenditures less than \$75,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220

Requirements July 14, 2018 to July 13, 2019

- Per KRS 91A.040:
- Any city with a population of less than 2,000 in the 2010 federal decennial census shall after the close of each odd-numbered fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audit shall include both fiscal years since the prior audit
- Any city with revenues and expenditures less than \$75,000 and which has no long-term debt, whether general obligation or revenue debt, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220
- If a city is required by another provision of law to audit its funds more frequently or more stringently than is required by this section, the city shall also comply with the provisions of that law

Requirements June 27, 2019 to July 13, 2022

- Per KRS 91A.040:
- Any city with a population of less than 1,000 in the 2010 federal decennial census shall after the close of each odd-numbered fiscal year, the city shall for that odd-numbered year cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant
- Any city with a population of more than 1,000 but less than 2,000 in the 2010 federal decennial census shall after the close of each odd-numbered fiscal year, the city shall for that odd-numbered year cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant
- Any city with revenues and expenditures less than \$75,000, and no long-term debt, shall complete a Financial Statement annually
- Any city that meets the criteria can elect to submit an annual Audit in place of a Financial Statement or 2-year Audit
- All other cities shall complete an Audit annually and an Annual Comprehensive Financial Report (ACFR) if the city expends \$750,000 or more in federal grant awards in a year

Requirements as of July 14, 2022 to June 30, 2024

- Per KRS 91A.040:
- Any city with a population of less than 1,000 in the 2010 federal decennial census shall complete a Financial Statement every even year and an Audit every odd year
- Any city with a population of more than 1,000 but less than 2,000 in the 2010 federal decennial census shall complete a Financial Statement every even year and a 2-year Audit every odd year
- Before July 1, 2022, Any city with revenues and expenditures less than \$75,000, and no long-term debt, shall complete a Financial Statement annually
- Beginning July 1, 2022, any city with revenues and expenditures less than \$150,000 for more than four consecutive years and no long-term debt shall submit an attestation engagement covering the fourth fiscal year in which the city qualified. A financial statement will be required annually
- Any city that meets the criteria can elect to submit an annual Audit in place of a Financial Statement or 2-year Audit
- All other cities shall complete an Audit annually and an Annual Comprehensive Financial Report (ACFR) if the city expends \$750,000 or more in federal grant awards in a year

Requirements as of June 27, 2025 to current

- Per KRS 91A.040:
- Any city with a **population of less than 3,000** in the 2020 federal decennial census, shall complete a Financial Statement every even year and an Audit every odd year.
- **Beginning June 27, 2025**, any city with **revenues and expenditures less than \$500,000** and **no long-term debt** shall submit an **Attestation Engagement** covering the fourth fiscal year in which the city qualified. A Financial Statement will still be required annually.
- Cities **with FY 2022 revenues and expenditures under \$150,000** and **no long term-debt** shall complete an **Attestation Engagement in FY 2026**, due **March 1, 2027**.
- Cities currently filing **annual Financial Statement** with **revenues/expenditures under \$500,000** and **no long-term debt** shall complete an **Attestation Engagement in FY 2028**, which will be due on **March 1, 2029**.
- The 2020 Census population data has been officially updated now
- All other cities shall complete an Audit annually and an Annual Comprehensive Financial Report (ACFR) if the city expends \$1,000,000 or more in federal grant awards in a year

Annual Audits or 2- Year Audits (Prior to FY 2024)

- Annual and 2-year Audits shall be completed by March 1 immediately following the fiscal year to be audited
- However, they must be electronically submitted to DLG no later than April 1 of each year
- Must be emailed to DLG-CSD@ky.gov
- If the document is too large to send via email, send using Dropbox
- Dropbox Link - <https://www.dropbox.com/request/PncGxftpZ0twyYYTtUnrX>
- Must be done by a certified public accountant (CPA) or (APA)
- For **FY 2024** and future audits are now **annual** no more 2- Year

Extension Request

- If extenuating circumstances prevent a city from completing and submitting its Audit by March 1st, no later than April 1 or Financial Statement due by October 1
- The “City Extension Request Form” is on our website
 - <https://dlg.ky.gov/cities/Pages/default.aspx>
- The cities must email DLG-CSD@ky.gov the completed form back to DLG
- DLG shall approve the request if it is submitted on or before the applicable deadlines
- DLG determines the request is warranted by extenuating circumstances beyond the city’s control
- The circumstances cannot be reused from previous years, and the city cannot fill out the form every year. If it is a CPA issue, it needs to be resolved during the engagement letter agreement. Try to get a definite date when it will be delivered to the city written in the agreement

Extension Request

- Only use this if the Audit Extension isn't going to be finished by April 1
- Per **KRS 91A.040 (10)**, “auditor behind” isn't an extenuating reason
- The extension must come from the **city**, not the auditor.
- The extension request applies only to the current fiscal year; it cannot be used for previous years.
- The audit is due by December 1. If it is not received by this date, the City will be marked noncompliant on December 2.
- **New change for FY 2024** Audits will be extended to 18 month instead of nine months. So, they will be extended to September 1, 2026.

CITY EXTENSION REQUEST FORM

Internal Use Only:					
Received By: _____		Date Sent to Legal: _____		Legal Reviewer: _____	Approved: <input type="checkbox"/> Denied: <input type="checkbox"/>

INSTRUCTIONS					
<p>Per KRS 91A.040, when extenuating circumstances prevent a city from completing and submitting their audit or financial statement by the applicable due date, the city may submit a written request for an extension to the Department for Local Government (DLG). DLG shall approve the request if it is submitted on or before the applicable deadline and if DLG determines that the request is warranted by extenuating circumstances beyond the city's control. Approved requests will give the city nine additional months past the original due date to submit the audit or financial statement.</p> <p>To be considered for an extension, cities must complete and submit the City Extension Request Form to DLG, along with any supporting documentation before the applicable due date. The due date for audits is March 1 and the due date for financial statements is October 1. This form must be submitted to DLG via email.</p> <p>Please download this form. Once completed, attach the form and any supporting documents to an email and forward to dlg-csd@ky.gov.</p> <p>IMPORTANT: Extensions cannot be approved for audits and financial statements prior to previous fiscal years. Extensions also cannot be approved for Uniform Financial Information Reports (UFIRs). Due dates to submit audits and financial statements that have been approved for an extension cannot exceed the nine-month extension period.</p>					
CITY INFORMATION					
City Name	Street Address	P.O. Box (if any)	City	State	Zip Code
Contact Name	Job Title	Telephone Number	Email		
DOCUMENT INFORMATION					
Submission type (select one): <input type="checkbox"/> Annual Audit <input type="checkbox"/> 2-Year Audit <input type="checkbox"/> Financial Statement		Reason for extension request:			
For fiscal year: _____					
ACKNOWLEDGEMENT					
I hereby acknowledge that the information above is correct.					
Name of person submitting form		Date			



FORM CE-91A.040
Revised 7/26/2021



Financial Statements

KRS 91A.040 and KRS 424.220- by
Fiscal Year

Requirements July 15, 2016 to July 14, 2022

- Per KRS 91A.040:
 - Then: Any city with **revenues and expenditures less than \$75,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220
 - Now: Any city with **revenues and expenditures less than \$150,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220

Requirements July 14, 2022 to FY 2026

- Per KRS 91A.040:
 - Then: Any city with **revenues and expenditures less than \$150,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220.
 - Now: Any city with **revenues and expenditures less than \$500,000 and which has no long-term debt, whether general obligation or revenue debt**, shall not be required to audit each fund of the city for that particular fiscal year. Each city exempted in accordance with this subsection shall annually prepare a financial statement in accordance with KRS 424.220.
- **FY 2026:** The City will need to have an Attestation Engagement completed by March 1, 2027. The **draft** has been sent to Legal for review. Once finalized, it will be made available on our website.

Financial Statement Requirements

- Per KRS 424.220, the following must be included in the Financial Statement:
 - The total amount of funds collected and received during the fiscal year from each individual source.
 - The total amount of funds disbursed during the fiscal year to each individual payee of greater than \$1,000
 - The total amount of funds disbursed during the fiscal year to all other payee's lump-sum by type
 - The total amount of funds disbursed during the fiscal year to each individual utility
 - The total amount of funds paid to each individual as salary or commission
 - A certificate from the cashier or other proper officer of the bank in which the funds are or have been deposited during the past year, showing the year-end (June 30) balance of funds
 - A sworn statement signed by the city officer whose duty it is to collect, or have custody of the funds collected from the public, which states that the itemized financial statement is an accurate reflection of the funds collected, held, or disbursed by him during the fiscal year just closed

Financial Statements

- Due October 1 of each fiscal year or even year
- There is no specific form to be completed for the Financial Statement
- Can be prepared by a municipal officer or employee using a computer or accounting program, such as Excel or QuickBooks
- Should include financial information for all funds received and all funds disbursed
- Must be submitted with a sworn statement of accuracy signed by a city official and a bank certificate signed by a bank officer and showing the year-end balance for each fund
- Must be emailed to DLG-CSD@ky.gov

City of Harvey		
Unaudited Financial Statement		
July 1, 2017 through June 30, 2018		
REVENUES	Road Fund	General Fund
Utilities		\$30,000.00
Telecommunications		\$2,000.00
Property Taxes		\$100,000.00
Municipal Road Aid	\$10,000.00	
Motor Vehicle Tax		\$15,000.00
Beverage Tax		\$4,000.00
Licenses and Permits		\$900.00
Total Revenues	\$10,000.00	\$151,900.00
EXPENDITURES		
Salaries		
Mayor		\$900.00
Clerk		\$0.00
Commissioner #1		\$200.00
Commissioner #2		\$200.00
Commissioner #3		\$200.00
Commissioner #4		\$200.00
Office Supplies		\$300.00
Utilities		
Yellow Bolt Electric Company		\$3,000.00
Blue River Water		\$4,000.00
Telecommunications		
Iron Will Internet		\$2,000.00
Clear Picture Cable		\$1,500.00
Road Work		
Street Paving	\$15,000.00	
Snow & Ice	\$6,000.00	
Other	\$800.00	
Total Expenditures	\$21,800.00	\$12,500.00

Sworn Statement

- Should be printed on the city's letterhead
- States that the itemized financial statement is an accurate reflection of the funds collected, received, held, or disbursed by the city officer during the fiscal year just closed
- Must be signed by the city officer whose duty it is to collect or have custody of the funds collected from the public

City of Grant
1234 Crest Drive
Steel, KY 70001



City of Grant

To Whom It May Concern,

To the best of my knowledge, these financial statements are an accurate reflection of the funds collected, received, held and disbursed during the fiscal year ending June 30, 2018, for the City of Grant in Steel, Kentucky.

Cindy Smith

Cindy Smith, City Clerk
City of Grant

Bank Certificate

- Should be printed on the bank's letterhead
- Should include the bank balance for each of the city's funds as of June 30, close of fiscal year which the Financial Statement covers, with a handwritten or typed statement
- Example Statement: "Bank Balance of \$500,000 as of June 30, 2022"
- Must be signed by the cashier or other officer of the bank
- Does not need to be notarized
- Chase Bank-ask for the "Government Letter"- Only if they say they can't do it.
- No bank Statement



1500 Green Street • Coin, KY 90001-90002 • (555)555-5555

August 7, 2018

To Whom It May Concern,

The City of Ford has two checking accounts at Real Bank. The account names and balances as of June 30, 2018 are as follows:

City of Ford (General Fund): \$500,000.000
City of Ford (Street Restoration): \$3,000.00

Judy Johnson

Judy Johnson
Head Teller
Real Bank

Financial Statement Opt- Out Form

- As mentioned previously, any city with a population of less than 3,000 can elect to submit an annual Audit in place of a Financial Statement.
- However, since Financial Statements are due October 1 and Audits are due April 1 of the following year, any city that submits an Audit in place of the Financial Statement will appear to be non-compliant until the Audit is received
- Therefore, to avoid noncompliance penalties, any city that elects to opt out of submitting the Financial Statement must complete and email the “City Financial Statement Opt-Out Form” to DLG before the October 1 Financial Statement due date of each year
- Cities must email DLG-CSD@ky.gov the completed form

Financial Statement Opt-Out Form

- Before completing this form, please confirm that the City intends to submit the audit rather than the financial statement. Changing the submission afterward will result in noncompliance.
- The Form must be typed.

INSTRUCTIONS					
Per KRS 91A.040, any city within the categories below can elect to submit an Audit in place of a Financial Statement:					
<ul style="list-style-type: none">Any city with population of less than 1,000 in the most recent federal decennial census, shall complete a Financial Statement every even year and a single year audit every odd year.Any city with population greater than 1,000 but less than 2,000 in the most recent federal decennial census, shall complete a Financial Statement every even year and a 2-year audit every odd year.Any city with revenues and expenditures less than \$150,000, and no long-term debt, shall complete a Financial Statement annually.					
Financial Statements are due October 1 and Audits are due March 1 of the following year. Therefore, any city that submits an Audit in place of a Financial Statement will be considered noncompliant until the Audit is received.					
To avoid being considered noncompliance and noncompliance penalties, those cities should complete and email this form to DLG-CSD@ky.gov before October 1 of each year to inform DLG that they will submit an Audit in place of a Financial Statement.					
CITY INFORMATION					
City Name	Street Address	PO Box (if any)	City	State	Zip
Contact Name	Job Title	Telephone	Email		
DOCUMENT INFORMATION					
In place of a Financial Statement for fiscal year		, our city will submit a(n)		<input type="checkbox"/> Annual Audit for fiscal year	
				<input type="checkbox"/> Year Audit for fiscal years	
ACKNOWLEDGEMENT					
By signing below, I hereby acknowledge that the information above is correct.					
Signature	Date				

Financial Statement Extension Request Form

- For the Reason: please do not reuse the same excuse from previous year
- Only use this if the financial statement isn't going to be finished by October 1.
- The extension must be emailed from a city official to DLG-CSD@ky.gov
- The extension request applies only to the current fiscal year; it cannot be used for previous years.
- This gives the City nine additional months to submit. Now: up to 18 months
- We will not except the document after October 1.
- Past: financial Statement is due by July 1. Now: April 1, 2026.

Internal Use Only: Received By: _____ Date Sent to Legal: _____ Legal Reviewer: _____ Approved: <input type="checkbox"/> Denied: <input type="checkbox"/>					
INSTRUCTIONS					
<p>Per KRS 91A.040, when extenuating circumstances prevent a city from completing and submitting their audit or financial statement by the applicable due date, the city may submit a written request for an extension to the Department for Local Government (DLG). DLG shall approve the request if it is submitted on or before the applicable deadline and if DLG determines that the request is warranted by extenuating circumstances beyond the city's control. Approved requests will give the city nine additional months past the original due date to submit the audit or financial statement.</p> <p>To be considered for an extension, cities must complete and submit the City Extension Request Form to DLG, along with any supporting documentation before the applicable due date. The due date for audits is March 1 and the due date for financial statements is October 1. This form must be submitted to DLG via email.</p> <p>Please download this form. Once completed, attach the form and any supporting documents to an email and forward to dlg-csd@ky.gov.</p> <p>IMPORTANT: Extensions cannot be approved for audits and financial statements prior to previous fiscal years. Extensions also cannot be approved for Uniform Financial Information Reports (UFIRs). Due dates to submit audits and financial statements that have been approved for an extension cannot exceed the nine-month extension period.</p>					
CITY INFORMATION					
City Name	Street Address	P.O. Box (if any)	City	State	Zip Code
Contact Name	Job Title	Telephone Number	Email		
DOCUMENT INFORMATION					
Submission type (select one): <input type="checkbox"/> Annual Audit <input type="checkbox"/> 2-Year Audit <input type="checkbox"/> Financial Statement For fiscal year _____		Reason for extension request:			
ACKNOWLEDGEMENT					
I hereby acknowledge that the information above is correct.					
Name of person submitting form	Date				



Financial Statement: Per KRS 91A.040 and KRS 424.220 (Attestation Engagement)

- Annual year Financial Statement:
- Must be submitted electronically by March 1.
- This document must be completed by a CPA or APA.
- Required after four consecutive years of exemption.
- For FY 2026, due by 3/01/2027.
- For FY 2028, due by 3/01/2029.

Noncompliance with KRS 91A.040 and KRS 424.220

Failure to Submit Financial Statement, Audit, Extension Request, or Opt-Out Form:

We notify the Finance Administrative Cabinet and Oversight Agencies of noncompliance.

Withholding of all funds: grants (federal, state, etc.), utility funds, loans, FEMA funds, Municipal Road Aid (MRA), LGEA funds, funding with DLG, KIA, and coal minerals.

Funds will be released only after the submission of the required document(s) to DLG.

Noncompliance with KRS 65.905

Failure to Submit UFIR:

We notify the Oversight Agencies of noncompliance.

Withholding of Municipal Road Funds (MRA): These are the only funds withheld.

Funds will be released only after the submission of the required document(s) to DLG.



Questions

Contact Information

Department for Local Government

Cities & Special Districts Branch

100 Airport Road, 3rd Floor

Frankfort, KY 40601

Voice Mail: 502-892-3490

Email: dlg-csd@ky.gov

Website: dlg.ky.gov