

Annual Financial Reports - Due Dates

Authority Type	Days Allowed After Fiscal Year End	Statutory Citation
Cities	180	Local Government Code Section 103
Special Water Authority	160	Texas Water Code Section 49.194 (a)
Districts and Authorities	135	Texas Water Code Section 49.194 (h)
All other	120	various or none; contract driven (see Note 1)
Single Audits	"...must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period."	Office of Management and Budget (OMB) Omni Circular, § 200.512 Report submission.

Note 1: Older loan agreements with the TWDB may cite a 90 day requirement to provide an audit; however, 120 days is provided for all unless a longer period is provided by statute. Your organization may have other timeliness requirements based on other lenders.