Happy New Year!

Fiscal Year End Reporting Requirements for Counties

State law requires counties to establish their own fiscal year through the adoption of an ordinance, local law, or resolution. There are currently seven different fiscal year cycles for counties, with 78 counties beginning their fiscal year on July 1st. The chart below demonstrates the different types of fiscal years for counties and the number of counties that use each type. The three most popular types of fiscal year cycles follow the state (49%), calendar (34%) or federal (14%) format. For a complete listing of fiscal years by county, see the list here.

County Fiscal Year End Dates						
30-Apr	**31-May**	**30-Jun**	**31-Jul**	**31-Aug**	**30-Sep**	**31-Dec**
1	1	78	1	2	22	54
1%	1%	49%	1%	1%	14%	34%

Despite the cycle used by your county, there are a number of reporting requirements that are tied to when a county fiscal year ends. These reports are due to the Department of Community Affairs (DCA), the State Auditor, or the Carl Vinson Institute of Government (CVIOG) within 180 days of the end of your county's fiscal year. The chart below provides an overview of these requirements, including the legal authority, receiving entity, and name of the report. Each report has been hyperlinked to a website that can provide additional information on submission requirements.

Requirement	Deadline	Legal Authority	Receiving Entity
Hotel Motel Tax Report	180 days from end of fiscal year	O.C.G.A. § 48-13-56	DCA
Report of Local Government Finances	180 days from end of fiscal year	O.C.G.A. § 36-81-8	DCA
Annual Audit Report	180 days from end of fiscal year	O.C.G.A. § 36-81-7	State Auditor
Annual Audit Report	180 days from end of fiscal year	O.C.G.A. § 36-80-21	CVIOG

While the requirements above are for the county governing authority, if your county assists with any county authorities' financial paperwork, you should be aware that the Report of Registered Authority Finances is due within 180 days of the authority's fiscal year end to DCA.