*Non-profit entities receiving less than $500,000 annually in combined federal assistance are required to submit owner-certified annual financial statements within 90 days after their fiscal year end.

#Nonprofit entities receiving $500,00 or more annually in combined federal assistance are required to submit electronic owner-certified (un-audited) annual financial statements within 90 days after the end of the fiscal year. An electronic audited financial statement is due no later than nine months after the end of the fiscal year pursuant to OMB Circular A-133. An owner may opt to submit the audited financial statement within 90 days after the end of the fiscal year.