

**201.180 Fiscal year -- Annual statements of board -- Other information to be supplied.**

- (1) The fiscal year of the board shall begin on the first day of July in each year and end on June 30 next following. During the month of May of each year the board shall prepare and certify two (2) financial statements to the fiscal court and the city legislative body.
- (2) One (1) statement shall show the amount of money that the board estimates will be needed for the ensuing fiscal year for expenditure under KRS 201.160, and set forth in detail the sums needed for the different branches or departments of the expenditures. This statement shall also show the estimated balances which will be on hand at close of business June 30 of that year and available for expenditure during the next succeeding fiscal year under KRS 201.160, and shall indicate as nearly as possible any additional funds or assets, other than those derived from appropriations, that will become available for expenditure during said fiscal year.
- (3) The other statement shall set forth the estimated balances, inventories, funds, assets and expenditures under KRS 201.170, in the same manner and detail as is required in the statement described in subsection (2) of this section.
- (4) The board shall also furnish the fiscal court and city legislative body with any other information or data available to it which the fiscal court or the legislative body may request.

**Effective:** June 17, 1954

**History:** Amended 1954 Ky. Acts ch. 169, sec. 3, effective June 17, 1954. -- Amended 1944 Ky. Acts ch. 90, sec. 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 938b-6.