- 65.070 Filing with county clerk and fiscal court -- Application of provisions only to fiscal periods ending before July 1, 2014 -- Transition to requirements of KRS 65A.010 to 65A.090 -- Publication of descriptive information on the district --Submission of audit to fiscal court -- Department for Local Government to furnish standard reporting forms to county clerks -- Enforcement.
- (1) The provisions of this section shall apply for fiscal periods ending prior to July 1, 2014. For fiscal periods beginning on and after July 1, 2014, the provisions of this section shall no longer apply; instead, the provisions of KRS 65A.010 to 65A.090 shall apply. Districts shall cooperate with the Department for Local Government and the Auditor of Public Accounts to ensure an orderly transition from the reporting requirements of this section to the reporting requirements of KRS 65A.010 to 65A.090. Notwithstanding the dates established by this subsection, the provisions of this section and KRS 65A.010 to 65A.090 (1) occurs as required by that subsection, and there is no gap in reporting by entities subject to this section and KRS 65A.010 to 65A.090 as the transition occurs.
- (2) Within sixty (60) days following the close of the fiscal year, the district shall:
 - (a) File with the county clerk of each county with territory in the district a certification showing any of the following information that has changed since the last filing by the district:
 - 1. The name of the district;
 - 2. A map or general description of its service area;
 - 3. The statutory authority under which it was created; and
 - 4. The names, addresses, and the date of expiration of the terms of office of the members of its governing body and chief executive officer;
 - (b) Submit for review a copy of the summary financial statement with the fiscal court of each county with territory in the district; and
 - (c) Publish, in lieu of the provisions of KRS 424.220, but in compliance with other applicable provisions of KRS Chapter 424, the names and addresses of the members of its governing body and chief executive officer, and either a summary financial statement, which includes the location of supporting documents, or the location of district financial records which may be examined by the public.
- (3) The district shall submit for review a copy of the audit with the fiscal court of each county with territory in the district. The submission shall be made within thirty (30) days of the district's receipt of the completed audit.
- (4) The Department for Local Government shall prepare and furnish to county clerks standard reporting forms which districts may use to comply with the provisions of this section.
- (5) Any resident of the district may bring an action in the Circuit Court to enforce the provisions of this section. The Circuit Court shall hear the action and, on a finding that the governing body of the district has violated the provisions of this section, shall order the district to comply with its provisions. The Circuit Court, in its

discretion, may allow the prevailing party, other than the district, a reasonable attorney's fee and court costs, to be paid from the district's treasury.

Effective: March 21, 2013

- History: Amended 2013 Ky. Acts ch. 40, sec. 13, effective March 21, 2013. --Amended 2010 Ky. Acts ch. 117, sec. 49, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 43, effective June 26, 2007. -- Amended 2002 Ky. Acts ch. 239, sec. 2, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 69, sec. 31, effective July 15, 1998; and ch. 506, sec. 2, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 321, sec. 1, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 508, sec. 21, effective July 15, 1994. -- Amended 1984 Ky. Acts ch. 62, sec. 2, effective July 13, 1984; and ch. 63, sec. 2, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 393, sec. 41, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 30, sec. 3, effective July 15, 1980.
- **Legislative Research Commission Note** (7/15/98). This section was amended by 1998 Ky. Acts chs. 69 and 506. Where these Acts are not in conflict, they have been codified together. Where a conflict exists, Acts ch. 506, which was last enacted by the General Assembly, prevails under KRS 446.250.