

1 AN ACT relating to publication requirements for special purpose governmental  
2 entities.

3 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

4 ➔Section 1. KRS 65A.080 is amended to read as follows:

5 (1) The governing body of each special purpose governmental entity shall annually  
6 adopt a budget conforming with the requirements established under KRS 65A.020  
7 prior to the start of the fiscal year to which the budget applies. The adopted budget  
8 may be amended by the governing body of the special purpose governmental entity  
9 throughout the fiscal year using the same process that was used for adoption of the  
10 original budget. No moneys shall be expended from any source except as provided  
11 in the originally adopted or subsequently amended budget.

12 (2) **(a)** In lieu of the publication requirements of KRS 424.220, but in compliance  
13 with other applicable provisions of KRS Chapter 424, each special purpose  
14 governmental entity shall, within sixty (60) days after the close of each fiscal  
15 year, publish the location **of the entity's principal business office and any**  
16 **alternate location authorized by paragraph (b) of this subsection,** where the  
17 adopted budget, financial statements, and most recent audit or attestation  
18 engagement reports may be examined by the public **during regular business**  
19 **hours.**

20 **(b) If the entity has no principal business office, or the principal business office**  
21 **is not regularly staffed or easily accessible by the public during regular**  
22 **business hours, then the entity shall make available the adopted budget,**  
23 **financial reports, and most recent auditor attestation reports at a local**  
24 **government building that is regularly staffed and to which the public has**  
25 **easy access during regular business hours.**

26 **(c) The adopted budget, financial statements, and most recent audit or**  
27 **attestation engagement reports shall be kept available for at least one (1)**

- 1                    *year after the publication date set out in this subsection.*
- 2                    *(d) The requirements of this subsection shall not supersede the laws relating to*
- 3                    *public records in KRS Chapter 171, or any other applicable law.*