

**75.430 Annual report -- Financial statement -- Audit. (Effective until January 1, 2011)**

- (1) Each recognized and certified fire department created pursuant to KRS Chapter 273 shall send a copy of its annual report as required by KRS 273.3671 to the commission at the time the report is filed with the Secretary of State.
- (2) The governing body of each recognized and certified volunteer fire department created pursuant to KRS Chapter 273 which, for the year in question, receives from all sources or expends for all purposes less than one hundred thousand dollars (\$100,000) shall prepare a financial statement and submit it to the commission by July 31 of each year.
- (3) The governing body of each recognized and certified volunteer fire department created pursuant to KRS Chapter 273 which, for the year in question, receives from all sources or expends for all purposes one hundred thousand dollars (\$100,000) or more shall prepare a financial statement and shall employ an independent certified public accountant or contract with the Auditor of Public Accounts to perform a review of the financial statement, and shall submit the reviewed statement to the commission by July 31 of each year.

**Effective:** July 15, 1994

**History:** Created 1994 Ky. Acts ch. 43, sec. 4, effective July 15, 1994.

**75.430 Annual report -- Financial statement -- Audit. (Effective January 1, 2011)**

- (1) Each recognized and certified fire department created pursuant to KRS Chapter 273 shall send a copy of its annual report as required by KRS 14A.6-010 to the commission at the time the report is filed with the Secretary of State.
- (2) The governing body of each recognized and certified volunteer fire department created pursuant to KRS Chapter 273 which, for the year in question, receives from all sources or expends for all purposes less than one hundred thousand dollars (\$100,000) shall prepare a financial statement and submit it to the commission by July 31 of each year.
- (3) The governing body of each recognized and certified volunteer fire department created pursuant to KRS Chapter 273 which, for the year in question, receives from all sources or expends for all purposes one hundred thousand dollars (\$100,000) or more shall prepare a financial statement and shall employ an independent certified public accountant or contract with the Auditor of Public Accounts to perform a review of the financial statement, and shall submit the reviewed statement to the commission by July 31 of each year.

**Effective:** January 1, 2011

**History:** Amended 2010 Ky. Acts ch. 151, sec. 124, effective January 1, 2011. -- Created 1994 Ky. Acts ch. 43, sec. 4, effective July 15, 1994.