

**160.463 Publication of financial statements of school systems in counties of 300,000.**

The school board of each public school system in any county having 300,000 or more inhabitants shall direct its superintendent to publish, in full, annually, in the newspaper of the largest general circulation in the county, the annual financial statements of the school system audited by certified public accountants or an accountant approved by the State Department of Education. Each system's financial statements shall be prepared and presented on a basis consistent with that of the other systems.

**Effective:** July 13, 1990

**History:** Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. III, sec. 108, effective July 13, 1990. -- Created 1972 Ky. Acts ch. 254, sec. 2.