

**160.463 Publication of financial statements of school systems.**

- (1) The school board of each public school system shall direct its superintendent to publish the complete annual financial statement and the school report card annually:
  - (a) In the newspaper of the largest general circulation in the county;
  - (b) Electronically on a Web site of the school district; or
  - (c) By printed copy at a prearranged site at the main branch of the public library within the school district.
- (2) If publication on a Web site of the school district or by printed copy at the public library is chosen, the superintendent shall be directed to publish notification in the newspaper of the largest circulation in the county as to the location where the document can be viewed by the public.
- (3) The notification shall include the address of the library or the electronic address of the Web site where the documents can be viewed.
- (4) Each system's financial statements shall be prepared and presented on a basis consistent with that of the other systems.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 171, sec. 6, effective April 14, 2018; and ch. 207, sec. 6, effective April 27, 2018. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. III, sec. 108, effective July 13, 1990. -- Created 1972 Ky. Acts ch. 254, sec. 2.

**Legislative Research Commission Note (4/27/2018).** This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.