

**19-228. Statement of expenditures; publication of statement or summary of expenditures and balances.** (a) Except as provided by this section, the board of county commissioners shall cause to be published at the end of each calendar quarter or, if the county commissioners so provide, at the end of each month, an itemized statement of all sums of money allowed in excess of \$50, and for what purpose during the preceding quarter or month. Whenever salary and wages of employees or amounts paid to vendors or other items of expense are required to be published, the amount published shall reflect the total amount paid to such employee or vendor or the total amount of such expense during the period covered by the publication. Such statement shall be published once in a newspaper having the qualifications required by K.S.A. 64-101, and amendments thereto.

(b) In lieu of publishing an itemized statement of expenditures as required by subsection (a), the board of county commissioners may publish a summary of expenditures from each fund and the cash balance of each fund at the beginning and close of the quarter or month, as appropriate. If a summary of expenditures is published as authorized by this subsection, a notice also shall be included that a detailed statement of expenditures is available for public inspection at the county clerk's office. Copies of such statement shall be available upon request.

(c) If the governing body of the unified government of Wyandotte County/Kansas City publishes a summary of expenditures in lieu of the itemized statement of expenditures required by subsection (a), a notice also shall be included that a detailed statement of expenditures is available at the county clerk's office, the Kansas City, Kansas public library and each branch library thereof, Kansas City, Kansas community college library and Bonner Springs library. Such notice shall be printed in 10-point boldface type.

**History:** G.S. 1868, ch. 25, § 35; R.S. 1923, 19-228; L. 1973, ch. 103, § 1; L. 1974, ch. 111, § 1; L. 1980, ch. 118, §1; L. 1993, ch. 254, § 1; L. 2001, ch. 147, § 3; L. 2003, ch. 15, § 1; July 1.