



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

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ATTORNEY GENERAL OPINION NO. 79-160

TO ALL COUNTY COMMISSIONERS and COUNTY and DISTRICT ATTORNEYS:

Re: Counties -- Statement of Claims Allowed -- Detailed  
Publication.

Synopsis: The monthly publication of a statement of all county expenditures, as required by K.S.A. 19-228, must include by itemized description an identification of each and every sum allowed, and the purpose of each such disbursement. Description of sums allowed by totals according to general classifications and categories is inadequate to satisfy the requirements of this statute.

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As a result of numerous requests concerning the degree of detail required by K.S.A. 19-228 in the monthly statement of county expenditures which that statute requires to be published, it is apparent that a review of prior opinions interpreting the statute is appropriate. The pertinent provisions of 19-228 require that "[t]he board of county commissioners shall cause to be published a statement, at the end of each month, of all sums of money allowed, and for what purpose."

Attorneys General Ferguson, Londerholm, Miller and Schneider have been unanimous in their opinions that the statement required be specific, detailing all sums allowed, and the purpose for which each disbursement was made. I concur in those opinions. Therefore, it is my opinion that K.S.A. 19-228 mandates the board of county commissioners to publish an itemized statement of the purposes and amounts of all moneys allowed. A description of sums allowed by totals according to general classifications and categories is inadequate to satisfy the requirements of this statute.

Very truly yours,

Handwritten signature of Robert T. Stephan in cursive script.  
ROBERT T. STEPHAN  
Attorney General of Kansas

RTS:WEH:vls