## **2021 Kansas Statutes**

- 71-1808. Same; establishment of funds for deposit of state aid; use of money; accounting procedures. (a) There is hereby established a postsecondary technical education fund in each community college and at Washburn university for the Washburn institute of technology. All moneys received by a community college or for the institute of technology for establishing, conducting, maintaining and administering any technical program shall be deposited in the postsecondary technical education fund, unless required by federal or state law to be deposited in the institution's general fund. The expenses of a community college or the institute of technology that are attributable to career technical education shall be paid from the postsecondary technical education fund.
- (b) There is hereby established a general operating fund in each technical college budget. All moneys received by a technical college for delivering tiered technical course credit hours and non-tiered course credit hours shall be deposited in the general operating fund of the college. The expenses of a technical college that are attributable to career technical education shall be accounted for separately from the expenses of the college that are not attributable to career technical education.
- (c) Community colleges, technical colleges and the Washburn institute of technology shall maintain fund accounting procedures as may be necessary to assure proper accounting for funds for career technical education courses, whether received directly from the federal government or any of its agencies, or received through the state or any of its agencies. **History:** L. 2011, ch. 97, § 8; July 1.