

## 2018 Kansas Statutes

**72-5168. Same; expenditures not considered operating expenditures.** Expenditures of a school district for the following purposes are not operating expenses:

- (a) Payments to another school district in an adjustment of rights as provided in K.S.A. 72-641, and amendments thereto, or upon transfer of territory as provided in K.S.A. 72-527, 72-529 or 72-531, and amendments thereto, if paid from any fund other than the general fund;
- (b) payments to another school district under K.S.A. 72-528, and amendments thereto;
- (c) the maintenance of student activities that are reimbursed;
- (d) expenditures from any lawfully authorized fund of a school district other than its general fund;
- (e) the provision of educational services for students residing at the Flint Hills job corps center, students housed at a psychiatric residential treatment facility or students confined in a juvenile detention facility for which the school district is reimbursed by a grant of state moneys as provided in K.S.A. 72-1173, and amendments thereto; and
- (f) programs financed, in part or in whole, by federal funds that may be expended although not included in the budget of the school district, excluding funds received under the provisions of title I of public law 874, but not including in such exclusion amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program, to the extent of the federal funds to be provided.

**History:** L. 2017, ch. 95, § 40; July 1.