

**72-6430. Expenditures for certain purposes not operating expenses.** Expenditures of a district for the following purposes are not operating expenses:

(a) Payments to another district in an adjustment of rights as provided in K.S.A. 72-6776, and amendments thereto, or upon transfer of territory as provided in K.S.A. 72-7105, 72-7106 or 72-7107, and amendments to such sections, if paid from any fund other than the general fund.

(b) Payments to another district under K.S.A. 72-7105a, and amendments thereto.

(c) The maintenance of student activities which are reimbursed.

(d) Expenditures from any lawfully authorized fund of a district other than its general fund.

(e) The provision of educational services for pupils residing at the Flint Hills job corps center, for pupils housed at a psychiatric residential treatment facility or for pupils confined in a juvenile detention facility for which the district is reimbursed by a grant of state moneys as provided in K.S.A. 72-8187, and amendments thereto. As used in this subsection, juvenile detention facility and psychiatric residential treatment facility have the meanings ascribed thereto by K.S.A. 72-8187, and amendments thereto.

(f) Programs financed in part or in whole by federal funds which may be expended although not included in the budget of the district, excepting funds received under the provisions of title I of public law 874 (but not including in such exception 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. 1992, ch. 280, § 26; L. 1993, ch. 264, § 10; L. 1994, ch. 307, § 13; L. 1999, ch. 165, § 5; L. 2000, ch. 95, § 2; L. 2001, ch. 215, § 2; L. 2002, ch. 196, § 4; L. 2007, ch. 76, § 3; July 1.