

FILE



Subject

*Special Welfare
Funds - Taxes*

Copy to _____

STATE OF KANSAS

Office of the Attorney General

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER
Attorney General

October 8, 1974

Opinion No. 74- 334

Mr. William A. Taylor, III
Attorney at Law
First National Bank Building
Winfield, Kansas 67156

Dear Mr. Taylor:

You advise that the County Commissioners of Cowley County are considering the establishment of a juvenile detention home or juvenile farm pursuant to K.S.A. 38-501, one which, in the language of the statute serves the "purpose of caring for children under eighteen years of age in the custody of the judge of the juvenile court." You inquire concerning the propriety of using for this purpose the balance of unexpended monies in the county welfare fund which was the subject of our opinion no. 74-248, dated July 29, 1974.

Under former K.S.A. 39-713(c), the county board of social welfare was authorized and directed to

"provide services for child welfare activities including the care and protection of dependent, neglected, defective, illegitimate and delinquent children, and children in danger of becoming delinquent."

The services provided by the county through a juvenile detention home or farm would surely fall within the broad range of services described in that paragraph, which may properly be funded in monies in the county welfare fund. Accordingly, we concur in your own judgment, that the expenditure of the surplus monies in the fund would be proper for the establishment, maintenance and operation of county juvenile facility such as described above.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Vern Miller".

VERN MILLER
Attorney General

VM:JRM:tp