



STATE OF KANSAS

## Office of the Attorney General

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**Curt T. Schneider**  
Attorney General

June 10, 1977

ATTORNEY GENERAL OPINION NO. 77-190

Mr. Warden L. Noe  
Assistant County Attorney  
Jackson County Courthouse  
Holton, Kansas 66436

Re: Counties--Funds--Programs for the Elderly

Synopsis: Monies derived from the levy authorized by K.S.A. 12-1680 may be awarded in lump sum payments to nonprofit organizations which propose to operate service programs for the elderly on such monthly, quarterly or other basis as the board of county commissioners deems appropriate.

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Dear Mr. Noe:

You advise that the voters of Jackson County have approved a levy of not more than one mill for the purpose of supporting service programs for the elderly, pursuant to K.S.A. 12-1680. A group of interested citizens of the county have now formed an unincorporated organization to administer this service program for the elderly.

You advise that a question has now arisen whether funds derived from the county levy pursuant to K.S.A. 12-1680 may be distributed in lump sums to the noncorporate and nonstatutory organization which has been created for administering a service program for the elderly. An alternative procedure has been considered, whereby monies from this levy would be disbursed only upon county-approved vouchers for each purchase or payment, and on county warrants, handled through the office of the county clerk. Salaries for two persons are currently involved, an executive secretary and a driver. A handyman is employed on an hourly basis.

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On the basis of the foregoing, you request my opinion concerning the authorized procedure for the handling and disbursement of funds from the county levy. K.S.A. 12-1680 authorizes an election, upon the filing of a sufficient petition, on the question

"whether a specified tax levy of not more than one (1) mill shall be made on all of the taxable tangible property in the city or county for the purpose of creating or continuing a service program for the elderly operated by municipalities as defined by K.S.A. 10-101 or non-profit organizations."

As you point out, under K.S.A. 19-2678, the board of county commissioners is authorized

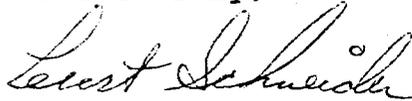
"to establish and maintain recreational, community service and social programs for the aging which may include but not be limited to nutrition and transportation programs and may pay the cost thereof out of the general fund or any other fund of the county which may [be] legally used for such purposes."

If the program is operated by the county itself, payment of program expenses and salaries might be made through the county voucher and warrant system. However, if the county does not wish to administer the program itself, it may either contract with another entity to operate a program for the county, or it may make grants of the available funds for operation of service programs by a municipal corporation, as defined in K.S.A. 10-101, or by a non-profit organization. If the last alternative is chosen, e.g., the county may request the organization or organizations which proposes to operate service programs to submit budgets and requests for funds based thereon, which the board of county commissioners may consider. On the basis of the budgets thus approved, or modified and approved, by the board of county commissioners, the board may authorize grants or payments to the sponsoring organization or organizations on a monthly, quarterly, or other basis to the organization, as it deems appropriate. To assure that the funds are properly expended, the board might wish to include in the grant agreement appropriate provisions requiring the maintenance of records supporting all expenditures which are made from the funds awarded by the county, and assuring access thereto.

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In my judgment, funds derived from the levy authorized by K.S.A. 12-1680 may be awarded on this basis to a nonprofit organization which proposes to operate a service program for the elderly. If you should have further questions, please do not hesitate to contact us.

Yours truly,



CURT T. SCHNEIDER  
Attorney General

CTS:JRM:kj