



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

June 23, 1978

ATTORNEY GENERAL OPINION NO. 78- 224

Mr. Tom Crossan
Crossan, Claus & Claus
Attorneys at Law
Independence, Kansas 67301

Re: Cash Basis Law--Community Junior Colleges--Inter-collegiate athletic equipment

Synopsis: The term "school supplies and equipment" as used in K.S.A. 10-1113 includes equipment used in an intercollegiate athletic program.

* * *

Dear Mr. Crossan:

You inquire whether the term school supplies and equipment as used in K.S.A. 10-1113 (Cancelable Purchase Orders) includes athletic equipment intended for use in intercollegiate sporting events. K.S.A. 10-1113 provides as follows:

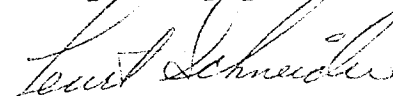
"Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such

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municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purchases. But contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute an indebtedness within the meaning of K.S.A. 79-2935." [Emphasis supplied]

In our view, the term "school supplies and equipment" as used in this statute can be reasonably construed to include athletic equipment used in intercollegiate sports activities. Further, we do not think that the terms "buses," "books," and "data processing equipment" as used in the statute impose any limitation on the term "school supplies and equipment." Therefore, we conclude that such athletic equipment is within the exception in K.S.A. 10-1113.

Very truly yours,



CURT T. SCHNEIDER
Attorney General

CTS:WEM:jm