Kansas Administrative Regulations

Kansas Public Disclosure Commission

Article 29.—Receipts and Expenditures Report

19-29-2. Contents of receipts and expenditures report.

(a) General. Each receipts and expenditures report shall contain:

(1) the full name and address of the candidate, party committee, or political committee;

(2) in the case of candidates, the office sought, and in the case of committees, a designation as to type;

(3) the period covered by the report;

(4) a designation, when applicable, that the report is an amended or a termination report; and

(5) a declaration as to completeness and accuracy, signed by the treasurer.

(b) Summary section. Each report shall contain a summary section for the reporting period which shall include:

(1) cash on hand at the beginning of the period;

(2) total contributions and receipts, except in-kind contributions;

(3) total cash available during the period;

(4) total expenditures and other disbursements;

(5) cash on hand at the close of the period;

(6) total in-kind contributions; and

(7) the total of other obligations.

(c) Supporting schedules.

(1) General. Each report shall contain the supporting schedules required by this subsection. For the purpose of subsection (c):

(A) The term "date" means the month, day and year.

(B) The term "name" means the full name of the person indicated.

(C) The term "address" means the street address or rural route, the city, state and zip code.

Each accompanying schedule shall include the name of the candidate or committee on whose behalf the report is filed. When the name is used more than once, the same name shall appear throughout the schedule. Whenever additional sheets are necessary to list the information required by any supporting schedule, each page of that schedule shall contain a space, completed by the treasurer, to indicate the subtotal for that page.

(2) "Monetary contributions and receipts" schedule. Monetary contributions and receipts shall be listed on an accompanying schedule. This schedule shall include:

(A) A date column, which shall state the date when the contribution was received by the treasurer or the treasurer's authorized agent, whichever occurs first;

(B) a name and address column, which shall state the name and address for each contributor. This column shall also be used to show the name of the candidate or committee to whom funds are dedicated whenever a treasurer receives a contribution which is dedicated in whole or in part for use or transfer to another candidate or committee.

(C) An occupation of contributor column, which shall state the occupation of each individual contributor who contributes more than $150, or if the individual contributor is not employed, the occupation of the contributor's spouse. If the contribution is from a political action committee, this column shall also be used to describe the political committee by including the name of the organization affiliated or connected with the committee or the trade, profession, or primary interest of the contributors.

(D) A description column, which shall state whether the contribution or receipt is in the form of a loan, cash, check or other. If the contribution is a loan, the interest rate and the name and address of any guarantors or endorsers shall be noted in this column.

(E) A column which states the amount of the cash, check, loan or other receipt;

(F) A total amount space in which the aggregate amount of monetary contributions and other receipts received during the reporting period shall be shown; this amount shall be carried forward to the summary page.

(G) Itemized monetary contributions and receipts. Each monetary contribution or receipt over $50 received during the reporting period shall be itemized. In addition, each contribution or receipt of more than $10 received during the reporting period for which the name and address of the donor is unknown shall be disclosed on this schedule; and

(H) unitemized monetary contributions and receipts. The aggregate total of all contributions and receipts of $50 or less received during the reporting period for which the name and address of the donor is known shall be reported as unitemized contributions or receipts. Receipts during the reporting period from the sale of political materials shall also be reported. The proceeds from the sale of tickets or admissions to testimonial events, except those required to be itemized, shall be reported on this schedule. Contributions of $10 or less received during the election period for which the name and address of the donor is unknown shall be disclosed on this schedule.

(3) "In-kind contributions" schedule. All in-kind contributions shall be listed on this accompanying schedule. This schedule shall include:

(A) A date column, which shall state the date the in-kind contribution was received by the treasurer or the treasurer's authorized agent, whichever occurs first;

(B) a name, address and occupation of contributor column, which shall state the name and address of each in-kind contributor, as well as the occupation of each individual contributor who contributes more than $150, or, if the individual contributor is unemployed, the occupation of the contributor's spouse;

(C) a description column, which shall briefly describe the goods or services provided. When a treasurer receives a contribution which is dedicated in whole or in part for use or transfer to another candidate or committee, the name of the candidate or committee to whom the goods or services are dedicated shall be included in this column as well;

(D) a value of in-kind contributions column, which shall state the fair market value of the contribution;

(E) a total amount space in which the aggregate value of itemized and unitemized in-kind contributions shall be shown. This value shall be carried forward to the summary page.

(F) Itemized in-kind contributions. Each in-kind contribution having a value of more than $50 received during the reporting period shall be itemized.

(G) Unitemized in-kind contributions. The aggregate total of in-kind contributions from any one contributor having a value of $50 or less received during the reporting period; disclosed.

(4) An "Expenditures and disbursements" schedule. All expenditures and disbursements to any person shall be listed on this accompanying schedule. This schedule shall include:

(A) a date column that shall state the date or dates the payee was actually paid during the reporting period;

(B) a name column that shall state the name of the person to whom the payment was made;

(C) a purpose of expenditure column that shall reflect the nature of the expenditure; when an expenditure is made by payment to an advertising agency, public relations firm, or political consultants for disbursement to vendors, the report shall show in detail the name of each vendor and the information required on this schedule with regard to each expenditure. Whenever a treasurer makes a disbursement which constitutes a contribution to another candidate or committee and when it is made up in whole or in part of dedicated funds, the treasurer shall disclose the names and addresses of those persons who dedicated the funds. The treasurer shall, in transferring any of these contributions, report the same information to the recipient;

(D) an amount column that shall reflect the aggregate amount of payment to the payee on the date of the entry;

(E) a total amount space in which the total amount of itemized and unitemized expenditures and disbursements during the reporting period shall be shown; this amount shall be carried forward to the summary page;

(F) itemized expenditures and disbursements; each expenditure or disbursement over $50 made during the reporting period shall be itemized; and

(G) unitemized expenditures and disbursements; the aggregate total of all expenditures and disbursements of $50 or less made during the reporting period shall be disclosed.

(5) "Other transactions" schedule. All other reportable financial transactions made during the reporting period shall be disclosed with reasonable specificity.

(A) Accounts and loans payable. All accounts and loans outstanding at the close of a reporting period shall be disclosed. This disclosure shall include:

(i) the date the debts or loans were contracted;

(ii) the person to whom the debt or loan is owned;

(iii) a description of the goods or services subject to debt or a description of the principal amount and terms of the loan; and

(iv) the amount outstanding at the close of the reporting period.

(B) Loans receivable. All loans receivable outstanding at the close of the reporting period shall be disclosed. This disclosure shall include:

(i) the date the loan agreement was completed;

(ii) the person to whom the funds were loaned;

(iii) the principal amount and terms of the loan; and

(iv) the amount outstanding at the close of the reporting period.

(Authorized by K.S.A. 1991 Supp. 25-4119a; implementing K.S.A. 1991 Supp. 25-4148 and 25-4148a; effective, E-76-56, Nov. 26, 1975; effective, E-77-29, June 3, 1976; effective Feb. 15, 1977; amended May 1, 1980; amended May 1, 1982; amended May 1, 1983; amended May 1, 1987; amended June 22, 1992.)