

## 2012 Kansas Statutes

**45-240. Recordkeeping requirements for certain not-for-profit entities.** (a) Each not-for-profit entity that receives public funds in an aggregated amount of \$350 or more per year shall be required to document the receipt and expenditure of such funds. Subject to the provisions of subsection (b), each not-for-profit entity which receives public funds in an aggregated amount of \$350 or more per year, shall, upon request, make available to any requester a copy of documentation of the receipt and expenditure of such public funds received by such not-for-profit entity. If such not-for-profit entity's accounting practice does not segregate public funds from other fund sources, the not-for-profit entity's entire accounting of its expenditures and receipts shall be open to the public. The reporting requirements of this section shall commence on the first day of the fiscal year of such not-for-profit entity which occurs on or after July 1, 2005, and continue for each fiscal year thereafter.

(b) (1) Except as provided in paragraph (3), any not-for-profit entity that receives public funds that is required by law or the terms of a grant, contract or other agreement to file a written financial report which includes the receipt of public funds and the expenditure of such funds with an agency of the United States, an agency of this state or any political or taxing subdivision thereof, shall be deemed to have fulfilled the requirements of this section upon filing such report. Otherwise an itemized invoice or statement by the not-for-profit entity of the amount of public funds received and the expenditure therefor shall be deemed to have complied with the requirements of this section when such itemized invoice or statement is filed with an agency of the United States, an agency of this state or any political or taxing subdivision thereof, that provided the public funds to the not-for-profit entity.

(2) Any report referred to in paragraph (1) of this subsection, shall be deemed to be a public record of the agency of this state or any political or taxing subdivision thereof and subject to inspection or disclosure in accordance with the Kansas open records act.

(3) Any not-for-profit entity which receives public funds may file in the office of the secretary of state or make available for review in such not-for-profit entity's office, a copy of the detailed audit or accounting of public funds received by such not-for-profit entity.

(c) Each not-for-profit entity may charge and require advance payment of a reasonable fee for providing access to or furnishing copies of documentation of the receipt and expenditure of public funds as required by this section. Such fee shall be determined in the same manner as for a public agency pursuant to K.S.A. 45-219, and amendments thereto. A fee for copies of documentation of the receipt and expenditure of public funds which is equal to or less than \$.25 per page shall be deemed a reasonable fee.

(d) The provisions of this section shall not apply to any:

- (1) Health care provider;
- (2) individual person;
- (3) for profit corporation; or
- (4) partnership.

(e) For the purposes of this section: (1) "Health care provider" shall have the meaning ascribed to it in K.S.A. 65-4915, and amendments thereto. Health care provider shall also include any:

(A) Not-for-profit dental service corporation doing business in this state pursuant to K.S.A. 40-19a01 et seq., and amendments thereto;

(B) not-for-profit medical and hospital corporation doing business in this state pursuant to K.S.A. 40-19c01 et seq., and amendments thereto;

(C) indigent health care clinic as such term is defined in K.S.A. 75-6102, and amendments thereto; and

(D) adult care home as such term is defined in K.S.A. 39-923, and amendments thereto.

(2) "Public funds" means any moneys received from the United States, the state of Kansas or any political or taxing subdivision thereof, or any officer, board, commission or agency thereof.

**History:** L. 2005, ch. 126, § 8; July 1.