2013 Campaign Finance Reporting Manual

Prepared in Cooperation with Idaho Secretary of State Ben Ysursa

Association of Idaho Cities
3100 S. Vista Ave. Ste. 310
Boise, ID 83705
Ph: (800) 344-8594 or (208) 344-8594
Fax: (208) 344-8677
www.idahocities.org

Preface

The ***2013 Campaign Finance Reporting Manual*** is a comprehensive resource manual intended to assist city clerks, candidates and campaign treasurers in understanding their responsibilities under the Idaho Sunshine Law, found in Idaho Code Title 67, Chapter 66.

The Sunshine Law was originally enacted by citizen initiative in 1974 and established requirements for campaign finance reporting by candidates for state elected offices. In 1982, the Legislature provided for the application of the Sunshine Law to city elections for mayor and council in cities over 16,000 population. County elected officials were brought under the Sunshine Law in 1991. In 2004, the population threshold for campaign finance reporting in cities was lowered from 16,000 to 5,000.

It is strongly recommended that city clerks reproduce this manual and provide it to candidates and campaign treasurers for candidates and political committees. Relevant portions of the Idaho Sunshine Law are included in Appendix B. While this manual is intended to assist in understanding the Sunshine Law, it is not a substitute for thorough study of the law itself.

All forms and reports required under the Sunshine Law must be filed with the city clerk. ***Candidates and political treasurers should direct all questions about the Sunshine Law to the city clerk.***

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New Laws on Campaign Finance Reporting

<u>2012 Legislative Session—House Bill 490—Recall Elections, Campaign Finance Reporting</u>

House Bill 490, passed by the 2012 Idaho Legislature, clarifies the applicability of the Idaho Sunshine Law to recall elections for state elected officials, county elected officials and elected officials of cities with population of at least 5,000. The bill also provides that the contribution limits applying to candidates in the general election also apply to recall elections, for the elected official being recalled as well as any political committees formed to support or oppose the recall.

How Does the Idaho Sunshine Law Apply to City Elections?

Idaho Code 50-420 provides that campaign finance disclosure laws set forth in Idaho Code Title 67, Chapter 66 apply to elections for mayor and council, and ballot measures (including recall elections) in cities with 5,000 or more population. Currently, 32 cities fall under the Idaho Sunshine Law:

Boise	**Moscow**	**Hailey**
Nampa	**Eagle**	**Payette**
Meridian	**Kuna**	**Sandpoint**
Idaho Falls	**Chubbuck**	**Rathdrum**
Pocatello	**Ammon**	**Emmett**
Caldwell	**Mountain Home**	**Star**
Coeur d'Alene	**Hayden**	**Middleton**
Twin Falls	**Blackfoot**	**Rupert**
Lewiston	**Garden City**	**Weiser**
Post Falls	**Jerome**	**Preston**
Rexburg	**Burley**	

The city clerk is responsible for administering and enforcing the campaign finance disclosure requirements for city elections.

What Persons and Groups are Required to File Campaign Finance Disclosure Statements?

1. Candidates.

A candidate is an individual who seeks election to city office (mayor or council). A person becomes a candidate when he/she:

(1) receives contributions, spends money, or reserves space or facilities with intent to promote his/her candidacy for office; or

(2) announces publicly or files to run for mayor or councilmember—Idaho Code 67-6602(a).

Before a person becomes a candidate under the definition provided above, the person must file a C-1 form with the city clerk identifying the name and contact information of their political treasurer (see the section in this manual entitled "Certifying a Political Treasurer"). Only after the candidate has filed the C-1 form may the campaign begin raising and spending money.

It is important to understand that candidates can certify their treasurer and start raising and spending money long before they file their Declaration of Candidacy with the city clerk in late August or early September to get their name on the ballot. The candidate can certify their treasurer as early as they desire and start raising and spending money.

The city clerk needs to provide the following forms to candidates:

- C-1—Appointment & Certification of Political Treasurer;

- C-2—Campaign Financial Disclosure Report, including:

  - ✓ Summary Page,
  - ✓ Detailed Summary,
  - ✓ Schedule A: Itemized Contributions,
  - ✓ Schedule B: Itemized Expenditures,
  - ✓ Schedule C: In-Kind Contributions and Expenditures,
  - ✓ Schedule D: Loans,
  - ✓ Schedule E: Credit Cards & Debt,
  - ✓ Schedule E-1: Credit Card & Debt Itemization, and
  - ✓ Schedule F: Pledged Contributions But Not Yet Received;

- C-5—48-Hour Notice of Contributions/Loans Received of $1,000 or More.

2. Political Committees.

A political committee includes:

(1) any individual, group or entity specifically designated to support or oppose any candidate or measure; or

(2) any individual, group or entity that receives contributions and spends in excess of $500 in any calendar year for the purpose of supporting or opposing one or more candidates or measures—Idaho Code 67-6602(p).

Before a political committee is formed under the definition provided above, the committee chairman must file a C-1 form with the city clerk identifying the name and contact information of the political treasurer (see the section in this manual entitled "Certifying a Political Treasurer"). Only after the committee has filed the C-1 form may it begin raising and spending money.

The city clerk needs to provide the following forms to political committees:

- C-1—Appointment & Certification of Political Treasurer;

- C-2—Campaign Financial Disclosure Report, including:

  - ✓ Summary Page,
  - ✓ Detailed Summary,
  - ✓ Schedule A: Itemized Contributions,
  - ✓ Schedule B: Itemized Expenditures,
  - ✓ Schedule C: In-Kind Contributions & Expenditures,

- ✓ Schedule D: Loans,
- ✓ Schedule E: Credit Cards & Debt,
- ✓ Schedule E-1: Credit Card & Debt Itemization, and
- ✓ Schedule F: Pledged Contributions But Not Yet Received;

- C-5—48-Hour Notice of Contributions/Loans Received of $1,000 or More.

3. Nonbusiness Entities.

Any group or entity which:

(1) does not have as its main purpose the conduct of business activities for profit; and

(2) received during the previous calendar year contributions, gifts or membership fees, which in the aggregate exceeded 10 percent of its total receipts for the year—Idaho Code 67-6602(n).

Any nonbusiness entity located in the State of Idaho that spends more than $1,000 in any calendar year to support or oppose one or more candidates or measures must file the C-6 Statement by a Nonbusiness Entity within 30 days of exceeding the $1,000 threshold. Nonbusiness entities must also comply with independent expenditure reporting (see next section).

The city clerk needs to provide the following forms to nonbusiness entities:

- C-6—Statement by a Nonbusiness Entity,

- C-4—Independent Expenditures, and

- C-7—48-Hour Notice of Independent Expenditures.

4. Independent Expenditures.

Any person, group or entity that spends money:

(1) for communication expressly advocating the election, passage or defeat of a clearly identified candidate or measure, that ***is not made in cooperation or consultation with*** a candidate or political committee.

(2) “expressly advocating” means any communication containing a message advocating election, passage or defeat including, but not limited to, the name of the candidate or measure and expression such as “vote for,” “elect,” “support,” “cast your ballot for,” “vote against,” “defeat,” or “reject”—Idaho Code 67-6602(i).

Any person, group or entity making independent expenditures totaling more than $100 in support of or in opposition to any candidate, political committee or measure, must file the C-4 Statement of Independent Expenditures with the city clerk.

Any person, group or entity making independent expenditures totaling $1,000 or more during the period from October 21 to November 2, 2013 is required to file the C-7 48-Hour Notice of Independent Expenditures with the city clerk within 48 hours of making the expenditure.

The city clerk needs to provide the following forms to those making independent expenditures:

- C-4—Independent Expenditures, and
- C-7—48-Hour Notice of Independent Expenditures.

5. Electioneering Communication.

Any advertising by television, radio, newspaper, billboard, mail, hand delivery, phone calls or otherwise distributed that:

(i) Unambiguously refers to any candidate;

(ii) Is made within 60 days before a general election; and

(iii) Is made to an audience including members of the electorate for such public office.

Electioneering communication does not include:

(i) News articles, editorial endorsements, opinion or commentary, writings, or letters to the editor printed in a newspaper, magazine, or other periodical not owned or controlled by a candidate or political party;

(ii) Editorial endorsements or opinions aired by a broadcast facility not owned or controlled by a candidate or political party;

(iii) Any communication by persons made in the regular course and scope of their business or any communication made by a membership organization solely to members of such organization and their families;

(iv) Any communication which refers to any candidate only as part of the popular name of a bill or statute; or

(v) A communication which constitutes an expenditure or an independent expenditure under Idaho Code Title 67, Chapter 66—Idaho Code 67-6602(f).

The city clerk must provide to those responsible for electioneering communications the C-8—Report of Electioneering Communication.

Penalties for Violation

Idaho Code 67-6625A provides that any candidate, political committee or other person/entity failing to file campaign finance disclosure reports by the appropriate deadline will be fined $50 per day until the report is filed.

- The city clerk may waive penalties if it is determined that the late filing was not willful;

- However, fines must be imposed if the report is not filed within five days of receiving written notice from the city clerk.

Idaho Code 67-6625 provides that:

- Violations of other provisions of the Sunshine Law may be punished by a civil fine of up to $250 for an individual and up to $2,500 for a group or entity.

- Knowing and willful violation is a misdemeanor, and may include imprisonment for up to six months in addition to the above fines.

Inspection and Examination by the City Clerk

The city clerk is required by the Sunshine Law to inspect each report within two days after filing. The city clerk must immediately notify any candidate, political committee chairman or other person/entity required to file a report who (1) fails to file a report by the deadline or (2) files a report which does not conform to law. The city clerk must also notify the candidate, committee chairman or other person/entity when a written complaint is filed alleging that a report does not conform to law or has not been filed. The city clerk is required to examine all filed reports within three months after the election to determine whether the reports conform to law. The city clerk is empowered to require any person to answer in writing and under oath questions concerning the source of any contribution—Idaho Code 67-6615 and 67-6616.

Citizen Complaints

Any registered voter has the right to file a written complaint with the city clerk if he/she has reason to believe that a person, group or entity has violated the Sunshine Law. Complaints must be filed on form L-5, which is provided on the following page. The city clerk will thoroughly investigate all such complaints—Idaho Code 67-6615 and 67-6623(d).

Report of Alleged Violation of Sunshine Law
Title 67, Chapter 66, Idaho Code

Item 1: Identification of Reporting Person

1. Name: ____
(Last Name) (First Name) (Middle Name)
2. Home Address:____
(Number and Street)

____
(City) (County) (State) (Zip Code)

Item 2: Identification of Person Alleged to Have Violated the Act

1. Name: ____
(Last Name) (First Name) (Middle Name)
2. Home Address:____
(Number and Street)

____
(City) (County) (State) (Zip Code)

Item 3: Witnesses or Other Persons Who May Have Knowledge of the Alleged Violation

A.

1. Name: ____
(Last Name) (First Name) (Middle Name)
2. Home Address:____
(Number and Street)

____
(City) (County) (State) (Zip Code)

3. Other Descriptive Information:

(a)____
(b)____
(c)____

B.

1. Name: ____
(Last Name) (First Name) (Middle Name)
2. Home Address:____
(Number and Street)

____
(City) (County) (State) (Zip Code)

3. Other Descriptive Information:

(a)____
(b)____
(c)____

Item 4: Description of Alleged Violation

(Please be as specific as possible, citing dates, places, persons, and corroborative details.)

Item 5: Signature of Reporting Person

The above complaint is true and correct to the best of my knowledge.

Signed: ________________________________

Date:__________________________________

Certifying a Political Treasurer

What persons and groups are required to certify a political treasurer?

All candidates for mayor and city council, as well as all political committees formed to support or oppose one or more candidate(s) or ballot measure(s).

When must the political treasurer be certified?

The treasurer must be certified before an individual becomes a candidate for city office, or prior to the time an organization becomes a political committee.

No contribution shall be received or expenditure made by or on behalf of a candidate or political committee until a political treasurer is certified—Idaho Code 67-6603(c).

Who may serve as a political treasurer?

Any individual registered to vote in Idaho may serve as a political treasurer.

A candidate may serve as his/her own political treasurer.

An individual may serve as the political treasurer for more than one candidate or political committee—Idaho Code 67-6603.

How is a political treasurer certified?

The political treasurer is certified when a candidate or political committee chairman files the Appointment and Certification of Political Treasurer (C-1) form.

The C-1 form is available on request from and must be filed with the city clerk.

The candidate/committee chairman and political treasurer are required to sign the form.

What procedures must be followed in the event a political treasurer resigns, is removed or dies?

The candidate or political committee chairman must certify a new political treasurer ***immediately*** with the city clerk's office using the C-1 form.

No contribution may be received or expenditure made until a new political treasurer has been certified—Idaho Code 67-6603(c)(1).

Duties of a Political Treasurer

(1) Keep detailed accounts, ***current within not more than seven days after the date of receiving contributions or making expenditures***—Idaho Code 67-6604(a).

(2) Keep a detailed record of accounts for at least one year after the date of the election or one year after filing of the last Campaign Financial Disclosure Report, whichever is later—Idaho Code 67-6604(c).

(3) File the required Campaign Financial Disclosure Reports in a timely manner, reporting all required information.

(4) Obtain and report the name and address, and contribution amount, of any person or entity contributing a total of more than $50 in one or more contributions during the calendar year—Idaho Code 67-6612(1).

(5) Transmit to the State Controller for deposit in the public school fund any anonymous contribution of more than $50—Idaho Code 67-6610(b).

(6) Obtain and report the name and address of any person or entity who is paid $25 or more by the candidate/political committee, with the amount and purpose of the expenditure. For expenditures of $25 or more, obtain a receipt or canceled check or an accurate copy thereof—Idaho Code 67-6612(2).

(7) Clearly indicate on all public political advertising—including signs, billboards, radio and television ads, fliers, brochures, etc. —the candidate or political committee that paid for the advertisement—Idaho Code 67-6614A.

> **Example:** John Smith is running for city council and has brochures printed to distribute to citizens. His brochures contain the notation: "Paid for by John Smith for City Council, Joe Greene Political Treasurer," to comply with the regulation that all political advertising clearly state the source responsible for the ad.
>
> **Exceptions:** Certain items are exempt from this requirement, specifically: campaign buttons, bumper strips, pins, pens, and similar small items upon which the attribution cannot be conveniently printed.

(8) Notify the city clerk in writing of any contribution of $1,000 or more (including monetary and in-kind contributions and loans, from any source including the candidate) received by the political treasurer in the period after the 16th day before the election to 48 hours before the election. The notification must be made within 48 hours after receipt of the contribution— Idaho Code 67-6607(c).

Please note: contributions and loans from any source other than the candidate are limited to $1,000 per contributor. There is no dollar limit on personal contributions and loans from the candidate to their own campaign.

Example: Joe Greene, political treasurer for John Smith’s campaign, receives a $1,000 contribution from ABC Political Fund on Monday, October 28, 2013.

Greene is required to notify the city clerk on form C-5 within 48 hours of receipt of the contribution.

The political treasurer also reports the $1,000 contribution on the 30-Day Post-General Report.

What is a Contribution to a Candidate or Political Committee?

Idaho Code 67-6602(c)

Contributions include:

- Any advance, conveyance, forgiveness of indebtedness, deposit, distribution, loan, payment, gift, pledge, subscription or transfer of money or anything of value in support of or in opposition to any candidate, political committee or measure;
- Any contract, agreement, promise or other obligation, whether or not legally enforceable, to make a contribution;
- Personal funds or property of a candidate or members of their household expended or transferred in support of the person's campaign; and
- Rendering of personal and professional services for less than full consideration—these “in-kind” contributions are reported at fair market value.

Contributions do not include:

- Ordinary home hospitality,
- Services performed by part-time volunteer campaign workers or advisors, and
- Incidental expenses of less than $25 personally paid for by any volunteer campaign worker.

Reporting Contributions

A political treasurer must report all contributions received during the reporting period

(1) The number and total amount of all contributions of $50 or less.

(2) The name and address of each person contributing over $50 during the calendar year in one or more contributions, the amount of the contribution, and the date the contribution was received by the political treasurer (not the date on the check).

(3) Keep detailed accounts of contributions received from each contributor:

Contributions must be calculated on a per-election basis because the contribution limit is $1,000 per election (excluding personal contributions from the candidate), and

Contributions must also be calculated on a calendar year basis because all contributions totaling more than $50 during the calendar year must be reported separately with the name and address of the contributor, date and amount.

(4) The treasurer must report personal funds of a candidate contributed or loaned to their campaign.

(5) The political treasurer is also responsible for reporting pledged contributions: any promise or pledge to give money or anything of value to a candidate or political committee even if the promise or pledge is not legally enforceable.

Reporting In-Kind Contributions & Expenditures

A political treasurer must report all in-kind contributions and expenditures during the reporting period. In-kind contributions are goods or services, other than money, that have monetary value. When a person/entity provides goods or services to a candidate or political committee for less than fair market value, this is considered an in-kind contribution. The amount of the contribution is reported at fair market value on Schedule C of the C-2 form.

(1) The treasurer must report the name and address of the person/entity making the in-kind contribution, the amount contributed during the reporting period and total contributions for the calendar year-to-date; and

(2) The name and address of the person or business that provided the goods or services must be reported, as well as the purpose of the transaction.

Reporting Loans

A political treasurer must report loans on Schedule D of the C-2 form.

(1) The name and mailing address of all lenders.

(2) Previous balance of loans at the end of the last reporting period.

(3) The amount of each loan received during the reporting period.

(4) Interest accrued during the reporting period.

(5) Repayment of loans during the reporting period.

(6) Balance outstanding at the end of the reporting period.

Definition of Expenditure
Idaho Code 67-6602(h)

Expenditures include:

- Any payment, contribution, subscription, distribution, loan, advance, deposit, or gift of money or anything of value; and

- A contract, promise, or agreement, whether or not legally enforceable, to make an expenditure.

Reporting Expenditures

A political treasurer must report all expenditures made during the reporting period by or on behalf of the candidate/committee.

(1) The number and total amount of all expenditures less than $25.

(2) The name and address of each person or entity receiving an expenditure of $25 or more, along with the purpose of the expenditure.

(3) The treasurer must report pledged expenditures: any agreement or promise to make payment by or on behalf of a candidate or political committee even if the agreement or promise is not legally enforceable.

(4) The treasurer is also responsible for reporting personal payment of expenses by a candidate, but this does not include payment of the candidate filing fee.

Frequent Problems in Reporting

Lack of communication between political treasurer and candidate. The law requires detailed accounts, current within not more than seven days after the date a contribution was received or an expenditure made.

Information required is not complete. Examples:

Date:	The month is listed, but not the day—or the report lists no date.
Name:	M. Smith (just an initial for first name), Mr. Smith (no first name), John (no surname).
Address:	John Smith, Boise (address must include mailing address ***and*** city).
Purpose:	Not given.

Notification of new political treasurer. The candidate/committee has a new political treasurer—however, the city clerk has not been notified of the change. This is a violation of the law. It also means the wrong person is receiving communications from the city clerk and those using the city clerk's mail/email list.

Reports are illegible. Extremely small type or print is often illegible when sent by fax.

Attempts to fax unsuccessful. Attempts to fax a report are unsuccessful due to a busy fax line on the day the report is due.

Notices disregarded. The lack of attention by political treasurers to notices sent to them by the city clerk's office requesting additional information or corrections.

Source of contribution not accurate. The individual delivering the contribution check is listed as the contributor rather than the entity issuing the check. For example, a real estate agent delivers a check from Idaho Realtors PAC, but the political treasurer lists the agent as the source of the contribution.

Incorrect posting of returned contributions or refunds. A returned contribution or refund is listed on the wrong schedule. For example:

> XYZ Phone Service refunds a deposit to the candidate. This should be shown as a ***negative expenditure*** in the amount of the refund on Schedule B and not as a contribution to the candidate on Schedule A.
>
> Candidate John Smith returns a check to a donor listed on a previous report. This should be shown as a ***negative contribution*** on Schedule A and not as an expenditure on Schedule B.

Inadequate disclosure of credit card transactions or reimbursement to candidate. Itemization with complete information does not accompany entries showing payment to credit card company or reimbursement to candidate.

Contribution Limits

Contributions must be aggregated on ***a per election basis*** when monitoring contribution limits.

Contributions from the candidate.

Unlike other types of contributions, those made from the candidate's personal funds to his/her own campaign are not subject to any dollar limits, but must be reported.

A candidate's spouse and other family members are subject to contribution limits.

In-kind contributions.

Contributions other than money are deemed to have monetary value equivalent to the fair market value of the contribution.

Goods or services furnished at less than fair market value for the purpose of assisting any candidate or political committee are deemed an in-kind contribution.

In-kind contributions are reported at fair market value and count toward any applicable contribution limit.

Loans.

Loans are treated as a type of contribution—an unpaid loan, when added to other contributions from the same donor, may not exceed the contribution limit.

Repayment of the loan reduces the amount of the contribution.

A loan exceeding the contribution limit from any person/entity other than the candidate is unlawful, even if the candidate intends to repay the entire amount.

Volunteers.

Ordinary home hospitality and incidental expenses not in excess of $25 paid for by any volunteer campaign worker are not considered contributions.

Contribution Limits for Idaho City Elections

Idaho Code 67-6610A

Aggregate Monetary & In-Kind Contributions From	To Candidate for Mayor or Council or Committee Organized on Candidate's Behalf	To Committee Formed to Support or Oppose City Ballot Measure(s)	To a Political Action Committee
Individual (*other than candidate)	$1,000 **Per Election	No Limits	No Limits
Corporation, Political Action Committee or Other Entity	$1,000 **Per Election	No Limits	No Limits

* A candidate's contributions to his/her own campaign are not subject to contribution limits.

** Since there are no primaries in Idaho city elections, the limit on total contributions to a candidate per general election is $1,000.

2013 Deadlines for Filing Campaign Finance Disclosure Reports

Tuesday, November 5, 2013 General City Election

Type of Report	Period Report Covers	Date Report is Due
October 10 Pre-General	**Date of Certification of Treas.- Sept. 30, 2013**	**October 10, 2013**
7-Day Pre-General	**October 1 – 20, 2013**	**October 29, 2013**
48-Hour Notice	**October 21 – November 2, 2013**	**Within 48 hours after receipt of $1,000 or more contribution**
30-Day Post-General	**October 21 – November 15, 2013**	**December 5, 2013**
Annual (2013)	**November 16 – December 31, 2013**	**January 31, 2014**

Postmarks
The city clerk will accept the postmark as the date of receipt for reports, except for the 7-Day Pre-General report, which must be received by 5:00 p.m. on October 29, 2013.

Electronic Submission of Reports
Completed and signed reports may be filed by faxing or emailing to the city clerk.

What period does my first report cover and when is it due?
For a new candidate or new political committee, the first report covers the period from the date the political treasurer was certified through the last day of the reporting period in which certification occurred. This report must be filed on the first due date after certification.

Example: A candidate certifies a political treasurer on June 1, 2013. The first report would cover the period from June 1, 2013 through September 30, 2013 and would be due October 10, 2013.

How does the replacement of a political treasurer affect the reporting requirements?
For a candidate or political committee replacing a political treasurer in the middle of a reporting period, the first report for the new treasurer covers the period from the first day of the reporting period through the last day of the reporting period in which certification occurred.

Example: A candidate replaces their political treasurer by certifying a new treasurer with the city clerk on October 15, 2013. The first report for the new treasurer would cover the period from October 1 through October 20, 2013 and would be due October 29, 2013.

Disclosure for Independent Expenditures, Nonbusiness Entities & Electioneering Communication

These reports are ***typically not filed*** by a political treasurer of a candidate/committee.
Forms are available from and should be filed with the city clerk.

Form	Who Files It	What It Contains	When It's Due
C-4 Statement of Independent Expenditures	Each person* making independent expenditures totaling more than $100 in support of or in opposition to any one candidate, political committee or measure, shall file a statement of the expenditure(s) with the city clerk.	Name & address of person/ entity paid for goods or services in excess of $50; the candidate or measure that was the subject of the expenditure; the amount, date & purpose of each expenditure and the total sum of all expenditures.	Not less than 7 days prior to the general election (October 29, 2013) and 30 days after the general election (December 5, 2013)—Idaho Code 67-6611.
C-7 48-Hour Notice of Independent Expenditures	Any person* making independent expenditures totaling $1,000 or more during the period after the 16th day before, but more than 48 hours before the election (Oct. 21 to Nov. 2, 2013) is required to report to the city clerk.	Name & address of person/entity paid for goods or services in excess of $50; the candidate or measure that was the subject of the expenditure; the amount, date & purpose of each expenditure; and the total sum of all expenditures.	The report must be filed within 48 hours of the expenditure that exceeds the $1,000 threshold—Idaho Code 67-6611.
C-6 Statement by a Nonbusiness Entity	Any nonbusiness entity,** domiciled in the State of Idaho, which makes expenditures in an amount exceeding $1,000 in any calendar year for the purpose of supporting or opposing one or more candidates or measures shall file a statement with the city clerk.	Name & address of nonbusiness entity; name & address of its principal officer or directors; name & address of each person*/ entity paying more than $500 to the nonbusiness entity during either of the prior 2 calendar years or is obligated to pay more than $500 in the current year.	Within 30 days of exceeding the $1,000 threshold—Idaho Code 67-6606.
C-8 Report of Electioneering Communication	Any person* conducting or transmitting electioneering communication as defined in Idaho Code 67-6602(f) costing more than $100. Additionally, any person* who spends $1,000 or more for electioneering communication shall report within 48 hours to the city clerk.	The name and address of the person/entity responsible for the electioneering communication; expenditures and contributions for the electioneering communication.	Not less than 7 days prior to the general election (Oct. 29, 2013) and 30 days after the general election (Dec. 5, 2013). Additionally, within 48 hours if costs incurred are $1,000 or more—I.C. 67-6630.

Nonbusiness entities making independent expenditures are required to file the C-4 Statement of Independent Expenditures with the city clerk. A nonbusiness entity making over $100 in independent expenditures is required to file a C-4, even if the entity has not yet exceeded the $1,000 reporting threshold required for filing a C-6 Statement by a Nonbusiness Entity. Nonbusiness entities are also required to comply with the 48-hour disclosure requirements for independent expenditures of $1,000 or more.

* Person, as defined in Idaho Code 67-6602(o) includes: an individual, corporation, association, firm, partnership, committee, political party, club or other organization or group of persons.
** Nonbusiness entity does not include a political committee with a certified political treasurer who is already filing campaign disclosure reports.

Frequently Asked Questions

1. Can a political treasurer accept corporate or union contributions?

Yes. The Sunshine Law allows corporations, unions, and other entities to contribute money, goods or services to candidates and political committees.

2. Is there a limit on the maximum amount that a candidate can receive from a single contributor?

Yes. Each individual, corporation, political action committee, or other recognized legal entity may contribute up to $1,000 to a candidate for mayor or council per election—Idaho Code 67-6610A.

3. Is there a limit on the amount of personal funds a candidate may contribute to their own campaign?

No. The limits set forth in Idaho Code 67-6610A do not apply to a candidate's personal funds.

4. Does the $1,000 contribution limit apply to contributions from a spouse or other family members?

Yes. The candidate's spouse, children and other family members may each contribute up to $1,000 per election.

5. Do in-kind contributions count toward the contribution limit?

Yes. Contributions of goods or services are reported at fair market value and count toward the contribution limit, along with cash contributions and loans—Idaho Code 67-6610A.

6. Are candidates required to report the amount of their personal funds contributed or loaned to their campaign?

Yes. All personal funds of the candidate contributed or loaned to their campaign must be reported. However, it is not necessary to report personal funds expended to pay the candidate filing fee—Idaho Code 67-6602(c) and 67-6612.

7. If our political action committee pays for printing costs for a candidate, how should this be reported on our committee's report and on the candidate's report?

On Schedule B of the C-2 form, the political action committee must provide the name and mailing address of the printing business, along with the date, amount and purpose of the expenditure, as well as the candidate(s) benefiting from the expenditure.

The candidate reports the in-kind contribution on Schedule C of the C-2 form, including: the date of the transaction; the name and address of the PAC is listed as the contributor; the name and address of the printing business is listed as the recipient of the expenditure; the amount of the transaction; and the purpose for which the expenditure was made.

8. How do "in-kind" contributions affect figures for contributions received and expenditures made?

In-kind contributions are reported separately from money contributions and expenditures, so they do not affect the actual cash balance.

9. If the candidate purchases office supplies, meals, gas, etc. with their personal funds, may they be reimbursed from campaign funds?

Yes. The transaction should be shown as follows:

(1) On Schedule C (In-Kind Contributions & Expenditures) of the C-2 form, enter the date of the transaction, the candidate's name and address under contributor, the amount spent, the name and address of the business under expenditure, and the purpose of the expense.

(2) When the campaign reimburses the candidate, this is reported on Schedule B (Itemized Expenditures) of the C-2 form. The candidate's name and address are listed as the recipient, along with the date, the purpose and the amount.

10. How are credit card transactions reported?

Credit card purchases are considered debt to the campaign and are reported on Schedule E (Credit Cards & Debt) of the C-2 form. The report includes:

- The name and address of the creditor,
- The previous balance of debt at the end of the last reporting period,
- The amount of new debt incurred during the current reporting period,
- Repayment of debt during the current reporting period, and
- Debt outstanding at the end of the reporting period.

Each creditor listed in Schedule E must have an accompanying Schedule E-1 listing each credit card transaction, including:

- The date,
- The name and address of the business from which the goods or services were purchased,
- The purpose of the expenditure, and
- The amount of the expenditure.

11. If a political treasurer is unable to balance a report, what should be done?

File the report on a timely basis noting that an amendment will be forthcoming. Filing a report late is a violation of the law.

12. Does a Campaign Financial Disclosure Report (C-2 form) need to be filed if there have been no contributions or expenditures in the reporting period?

Yes. The law requires the treasurer to file the summary page (page 1) of the C-2 form disclosing that no contributions or expenditures occurred during the reporting period—Idaho Code 67-6609.

13. Does the 48-Hour Notice requirement pertain to contributions of a candidate's personal funds and in-kind contributions?

Yes. This requirement applies to all types of contributions, including in-kind contributions, loans, and contributions/loans from the candidate's personal funds. Political action committees making last minute in-kind contributions have an obligation to notify affected candidates immediately in order that a timely 48-hour notice may be filed by the candidates.

14. What date of receipt should be entered for a contribution: the date on the check or the date the treasurer received the contribution?

The date the treasurer received the contribution.

15. Can Campaign Financial Disclosure Reports be sent to the city clerk by fax or email?

Yes, the completed and signed reports may be sent to the city clerk by fax or email. The treasurer is responsible for making sure the reports arrive at the office of the city clerk by the filing deadline—Idaho Code 67-6607(e).

16. Can computer printouts be used in lieu of the C-2 itemized contribution and expenditure schedules?

Yes. Campaign records may be kept on computer and campaign reports generated from them. If you plan to use computer-generated reports in lieu of the C-2 itemized contribution and expenditure schedules, submit a sample copy to the city clerk's office for approval.

Treasurers should follow these guidelines for computer reports:

- ✓ Approximately the same format used in C-2 Schedules A and B.
- ✓ Clearly label all data.
- ✓ Reports must provide a calendar year-to-date amount for each contributor.
- ✓ The font must be ***at least 10 point***.

17. Can a candidate or political committee transfer assets for the purpose of earning interest?

Yes. The interest proceeds earned from the investment are listed as a contribution from the investment. For example: money is transferred out of campaign funds into a certificate of deposit. That transaction should not be shown on the campaign report since the money is still considered part of the committee's assets. The type of account the money is in is not relevant to these reports. When interest is earned, it is reported as a contribution from the investment and any service charges are reported as expenditures.

18. Are there any restrictions on the use of campaign funds?

Yes. Campaign funds may be used to defray any ordinary and necessary expenses incurred in association with a person's duties in holding public office. However, it is unlawful for campaign funds to be converted to any personal use—i.e. any commitment, obligation, or expense of a person that would exist irrespective of the candidate's election campaign or a successful candidate's duties as an officeholder. The law prohibits use of campaign funds for:

- Home mortgage, rent or utility payments;
- Clothing purchases except for items of minimal value such as campaign shirts or hats;
- Non-campaign or non-officeholder related automobile expenses;
- Country club memberships;
- Vacations or other non-campaign related trips;
- Tuition payments;
- Admission to sporting events, concerts, theater or other entertainment not associated with an election campaign;
- Dues, fees and other payments to a health club or recreational facility; and
- Meals, groceries or other food expenses, except for tickets to meals that the candidate attends solely for the purpose of enhancing the candidacy of another person or meal expenses which are incurred as part of a campaign activity or as part of a function that is related to the candidate's or officeholder's responsibilities.

Excess campaign funds may be transferred to any organization that is exempt from taxation as a bona fide nonprofit charitable, civic, religious, fraternal, patriotic or veterans organization, volunteer fire department, rescue squad, school booster group, or parent-teacher organization—Idaho Code 67-6610C.

19. May I have an extension on the due date to file a report?

No. The law does not grant the city clerk the authority to give extensions. It is recommended that the candidate or chairman of a political committee file the report on behalf of the treasurer.

20. When and under what circumstances can the candidate/committee discontinue reporting?

All candidates/committees may discontinue reporting only when a zero balance is reported on Line 6 of the Summary Page of the C-2 form and no further contributions or expenditures are anticipated. No candidate/committee may terminate reporting prior to an election in which it is involved. The termination report is filed on the C-2 form by checking “Yes” next to the question “Is this a Termination Report?” on the Summary Page.

Appendix A:
Examples of Completed
Campaign Financial Disclosure Forms

Blank campaign disclosure forms can be
obtained from the City Clerk's office.

Completing the Campaign Financial Disclosure (C-2) Form: Summary Page

1. Section I:

a) Enter the name and contact information for the candidate or political committee, including the name of the political committee chairperson, in the fields provided.

b) Enter the name and contact information for the Political Treasurer in the fields provided.

c) If the mailing address of the candidate or political committee has changed since the filing of the last report, check the appropriate change of address box.

2. Section II.

a) Check the appropriate box to indicate if this report is an original filing or an amendment to a previously filed report.

b) Enter the beginning and ending dates of the reporting period on the line "This report is for the period from _____ through _____." Check the box to indicate whether the report is the October 10 Pre-General, 7-Day Pre-General, 30-Day Post-General or Annual Report.

c) If this is the last report that will be filed by the candidate or political committee, check the "Yes" box next to the question "Is this a Termination Report?"

3. Section III.

a) Check this box ONLY if the candidate/committee received NO CONTRIBUTIONS and made NO EXPENDITURES during this reporting period.

4. Section IV.

a) Line 1, Column I: Leave this space blank.

b) Line 1, Column II: Enter the amount of Cash on Hand on January 1 of the current calendar year. If this is your first report, this amount will be $0. The same amount is entered on Line 1, Column II for all reports filed this calendar year.

c) Line 2, Column I: Enter the amount from Line 6, Column I of your last report. If this is your first report, this amount is $0.

d) Line 2, Column II: Leave this space blank.

e) Line 3, Column I: Enter the amount for "Total Contributions" from Line 5 of the Detailed Summary page of this report. If you marked the checkbox in Section III of this page, this amount will be $0.

f) Line 3, Column II: Add the Total Contributions amount from Line 3, Column II of your last report to the Total Contributions amount on Line 3, Column I of this report.

g) Line 4, Column I: Add the Beginning Cash Balance amount on Line 2, Column I of this report with the Total Contributions amount from Line 3, Column I of this report.

h) Line 4, Column II: Add the Cash on Hand January 1 This Calendar Year amount on Line I, Column II of this report with the Total Contributions amount from Line 3, Column II of this report.

i) Line 5, Column I: Enter the Total Expenditures amount from Line 11 of the Detailed Summary page of this report. If you marked the checkbox in Section III of the Summary Page, this amount will be $0.

j) Line 5, Column II: Add the Total Expenditures amount on Line 5, Column II of the last report with the Total Expenditures amount listed on Line 5, Column I of this report.

k) Line 6, Columns I & 2: Subtract the Total Expenditures amount on Line 5 of this report from the Subtotal on Line 4 of this report. The Ending Cash Balance in Columns I and II must match.

l) Line 7, Column I: Enter the Total Outstanding Balance at close of this period from Line 18 of the Detailed Summary page of this report.

5. Section V:

a) Enter the name of the Political Treasurer completing the report.

b) The Political Treasurer must sign the report.

CAMPAIGN FINANCIAL DISCLOSURE REPORT
SUMMARY PAGE
(Please Print or Type)

C-2
Rev. 5/11

Section I

Name of Candidate or Political Committee and Chairperson		Office Sought (if candidate)	District (if any)
John Doe		City Council	N/A
Mailing Address	**City and Zip**	**Home Phone**	**Work Phone**
1820 Lucky Lane	Anytown, ID 83211	(208) 888-2000	(208) 888-8800
Name of Political Treasurer			
Donna Doe			
Mailing Address	**City and Zip**	**Home Phone**	**Work Phone**
1820 Lucky Lane	Anytown, ID 83211	(208) 888-2000	

Change of address for: Candidate or Political Committee ☐ Political Treasurer ☐

Section II TYPE OF REPORT

This filing is an: ☑ Original ☐ Amendment

This report is for the period from 10 / 1 / 13 through 10 / 20 / 13 .

☐ October 10 Pre-General Report

■ 7 Day Pre-General Report ☐ 30 Day Post-General Report ☐ Annual Report

Is this a Termination Report: ☐ Yes ☑ No

Section III STATEMENT OF NO CONTRIBUTIONS OR EXPENDITURES

Directions: If you had no contributions or expenditures during this reporting period, check the box next to the statement below and sign this report. Be sure to carry forward the appropriate "Calendar Year to Date" figures in Column II, Section IV.

☐ I hereby certify that I have received no contributions and have made no expenditures during this reporting period.

Section IV SUMMARY

To reach your Calendar Year to Date figure: Add this report's Column I figures to the Column II figures of your previous report (except on line 6).

	COLUMN I This Period	COLUMN II Calendar Year to Date
Line 1: Cash on Hand January 1, This Calendar Year*	$ XXXXXX	$ 0.00
Line 2: Enter Beginning Cash Balance**	$ 300.00	$ XXXXXX
Line 3: Total Contributions (Enter amount from line 5, page 2)	$ 12,005.00	$ 14,336.00
Line 4: Subtotal (Add lines 1, 2 and 3)	$ 12,305.00	$ 14,336.00
Line 5: Total Expenditures (Enter amount from line 11, page 2)	$ 6,392.47	$ 8,423.47
Line 6: Enter Ending Cash Balance (Subtract line 5 from line 4)	$ 5,912.53	$ 5,912.53
Line 7: Outstanding Debt to Date (Enter amount from line 18, page 2)	$ 16,818.93	

*This same figure should be entered on line 1 of all reports filed this calendar year.
**This is the figure on line 6 of the last Campaign Financial Disclosure Report filed. If this is your first report, this amount is 0.
Note: The closing cash balance for the current reporting period appears on the next report as the beginning cash on hand.

Section V

Return This Report To:

City Clerk

I, Donna Doe, hereby certify that the information in this
Name of Political Treasurer

report is a true, complete and correct Campaign Financial Disclosure Report as required by law.

____
Signature of Political Treasurer

Completing the Campaign Financial Disclosure (C-2) Form: Detailed Summary Page

Enter the Name of the Candidate/Political Committee in the field at the top of the page.

Contributions

1) Enter the total number of contributors of $50 or less from this reporting period and the total dollar amount of contributions of $50 or less from this reporting period. In this example, the candidate received 35 contributions of $50 or less during the reporting period totaling $1,100.

2) Add the total amounts from all Schedule A pages filed with this report and enter the grand total on Line 2.

3) Add the total In-Kind Contribution amounts from all Schedule C pages filed with this report and enter the grand total on Line 3.

4) Add the Loans Received total from all Schedule D pages filed with this report and enter the grand total on Line 4.

5) Add the amounts for Unitemized Contributions, Itemized Contributions, In-Kind Contributions and Loans on Lines 1 through 4.

Expenditures

6) Enter the total number of expenditures of less than $25 from this reporting period and the total dollar amount of expenditures of less than $25 from this reporting period. In this example, the candidate made 12 unitemized expenditures of less than $25 during the reporting period totaling $160.

7) Add the total amounts from all Schedule B pages filed with this report and enter the grand total on Line 7.

8) Add the total In-Kind Expenditure amounts from all Schedule C pages filed with this report and enter the grand total on Line 8.

9) Add the Loan Repayments amounts from all Schedule D pages filed with this report and enter the grand total on Line 9.

10) Add the Debt Repayments amounts from all Schedule E pages filed with this report and enter the grand total on Line 10.

11) Add the amounts for Unitemized Expenditures, Itemized Expenditures, In-Kind Expenditures, Loan Repayments and Credit Card and Debt Repayments on Lines 6 through 10.

Loans, Credit Cards & Debt

12) Enter the Total Outstanding Balance amount from Line 18 of the Detailed Summary page of your last report.

13) Add the Received Total and Interest Total from all the Schedule D pages filed with this report and enter the grand total on Line 13.

14) Add the Incurred Debt Total from all Schedule E pages filed with this report and enter the grand total on Line 14.

15) Add the amounts for Outstanding Balance from previous reporting period, New Loans received during this reporting period, and New Credit Card and Debt incurred during this reporting period on Lines 12, 13 and 14 of this page.

16) The Loan Repayment total listed on Line 9 of this page must also be entered on Line 16.

17) The Credit Card and Debt Repayment total listed on Line 10 of this page must also be entered on Line 17.

18) Subtract the Loan Repayment amount on Line 16 of this page and the Credit Card and Debt Repayment amount on Line 17 of this page from the Subtotal on Line 15 of this page.

Pledged Contributions

19) Enter the total number of contributors pledging $50 or less from this reporting period and the amount of these pledged contributions from this reporting period on Line 19.

20) Add the Total Pledged Contributions from all Schedule F pages filed with this report and enter the grand total on Line 20,

21) Add the amounts for unitemized pledged contributions and the itemized pledged contributions from this reporting period.

DETAILED SUMMARY

Name of Candidate or Committee: John Doe

			Total This Period
	Contributions		
1	Unitemized Contributions ($50 and less) # of Contributors 35	+	$ 1,100.00
2	Itemized Contributions (Total of all Schedule A sheets)	+	$ 3,887.03
3	In-Kind Contributions (Total of all Contribution amounts from Schedule C sheets)	+	$ 1,017.97
4	Loans (Total of all New Loan amounts from Schedule D sheets)	+	$ 6,000.00
5	Total Contributions (Transfer this figure to page 1, Section IV, Line 3)	=	$ 12,005.00

	Expenditures		
6	Unitemized Expenditures (Less than $25) # of Expenditures 12	+	$ 160.00
7	Itemized Expenditures (Total of all Schedule B sheets)	+	$ 1,372.00
8	In-Kind Expenditures (Total of all Expenditure amounts from Schedule C sheets)	+	$ 1,017.97
9	Loan Repayments (Total of all Loan Repayment amounts from Schedule D sheets)	+	$ 1,192.50
10	Credit Card and Debt Repayments (Total of all Repayment amounts from Schedule E sheets)	+	$ 2,650.00
11	Total Expenditures (Transfer this figure to page 1, Section IV, Line 5)	=	$ 6,392.47

	Loans, Credit Cards and Debt		
12	Outstanding Balance from previous reporting period	+	$ 3,536.43
13	New Loans received during this reporting period (Total of all New Loan amounts plus Accrued Interest from Schedule D sheets)	+	$ 6,042.50
14	New Credit Card and Debt incurred this reporting period (Total of all New Incurred Debt amounts from Schedule E sheets)	+	$ 11,082.50
15	Subtotal	=	$ 20,661.43
16	Repayments of Loans made during this reporting period (Total of all Loan Repayment amounts from Schedule D sheets)	-	$ 1,192.50
17	Repayments of Credit Card and Debt this reporting period (Total of all Debt Repayment amounts from Schedule E sheets)	-	$ 2,650.00
18	Total Outstanding Balance at close of this period (Transfer this figure to page 1, Section IV, Line 7)	=	$ 16,818.93

	Pledged Contributions		
19	Unitemized Pledged Contributions ($50 and less) # of Pledges 0	+	$ 0.00
20	Itemized Pledged Contributions this Period (Total of all Schedule F sheets)	+	$ 500.00
21	Total Pledged Contributions this period	=	$ 500.00

Completing the Campaign Financial Disclosure (C-2) Form

Schedule A: Itemized Contributions

At the top of the schedule, enter the name of the candidate/political committee. Also provide the page number and the total number of Schedule A pages filed.

Any contributor who gives a total of more than $50 during the calendar year to the candidate/political committee must be reported on Schedule A—this includes monetary contributions, in-kind contributions and loans.

Enter the appropriate information, including:

a) The date the contribution was received (MM/DD/YY).

b) The full name and mailing address of the contributor.

c) The amount of the contribution.

d) The total amount of monetary contributions, in-kind contributions and loans from that contributor received during the current calendar year.

On the bottom of the page, total the contributions from the current reporting period listed on this page. The grand total of itemized contributions received this period from all the Schedule A pages filed with this report is shown on Line 2 of the Detailed Summary page.

Example 1: Individual Contribution Limit. Donna Doe, the candidate's spouse, previously contributed $500 to her husband's campaign. With her contribution of $500 this reporting period, she has reached the contribution limit and is unable to contribute any more to her husband's campaign.

Example 2: Itemization of Contributions. Tim White made an unitemized contribution in the previous reporting period of $20. His $35 contribution made this reporting period must be listed on Schedule A because the total of the two contributions exceeds the $50 threshold for the calendar year.

Example 3: Contribution Limits for PACs. Contributions from political action committees, corporations, and other recognized legal entities are subject to the $1,000 per election limit. North Idaho PAC made a contribution of $50 during the previous reporting period that was reported as an unitemized contribution. The $950 contribution this reporting period from North Idaho PAC means that the PAC has reached the maximum contribution level for this election.

SCHEDULE A
ITEMIZED CONTRIBUTIONS
of more than Fifty Dollars ($50.00) this period

Name of Candidate or Committee: John Doe

Date Received	Full Name, Mailing Address and Zip Code of Contributor	Cash or Check
10/1/13	1. Donna Doe 1820 Lucky Lane Anytown, ID 83211	$ 500.00 $ 1,000.00 Calendar Year-To-Date
10/2/13	2. Ann Smith PO Box 12 Anytown, ID 83211	$ 100.00 $ 100.00 Calendar Year-To-Date
10/5/13	3. Ann Smith PO Box 12 Anytown ID 83211	$ 10.00 $ 110.00 Calendar Year-To-Date
10/6/13	4. Dave Black Route 1, Box 40 Lewis AZ 85501	$ 100.00 $ 100.00 Calendar Year-To-Date
10/10/13	5. William Bonney HCR 2 Anytown, ID 83211	$ 200.00 $ 200.00 Calendar Year-To-Date
10/11/13	6. Earl Parrott General Delivery Anytown, ID 83211	$ 100.00 $ 100.00 Calendar Year-To-Date
10/12/13	7. Tim White 413 3rd West Anytown, ID 83211	$ 35.00 $ 55.00 Calendar Year-To-Date
10/12/13	8. Jeff Jones 2735 Apple Street Anytown, ID 83211	$ 156.00 $ 200.00 Calendar Year-To-Date
10/14/13	9. Samantha Doe 45035 Villa Rancho Coastown, CA 99950	$ 500.00 $ 500.00 Calendar Year-To-Date
10/15/13	10. North Idaho PAC 7711 South E Street Fairmonth, ID 83280	$ 950.00 $ 1,000.00 Calendar Year-To-Date
	Total This Page:	$ 2,651.00

Transfer the combined total of all Schedule A pages to the Detailed Summary on page 2 line 2.

Completing the Campaign Financial Disclosure (C-2) Form

Schedule A: Itemized Contributions

At the top of the schedule, enter the name of the candidate/political committee. Also provide the page number and the total number of Schedule A pages filed.

Any contributor who gives a total of more than $50 during the calendar year to the candidate/political committee must be reported on Schedule A—this includes monetary contributions, in-kind contributions and loans.

Enter the appropriate information, including:

a) The date the contribution was received (MM/DD/YY).

b) The full name and mailing address of the contributor.

c) The amount of the contribution.

d) The total amount of monetary contributions, in-kind contributions and loans from that contributor received during the current calendar year-to-date.

On the bottom of the page, total the contributions from the current reporting period listed on this page. The grand total of itemized contributions received this period from all the Schedule A pages filed with this report is shown on Line 2 of the Detailed Summary page.

Example 1: Calculating Contribution Limits. HOW Employees React PAC made an in-kind contribution to the candidate this reporting period of $698.97, which is reported on Schedule C: In-Kind Contributions and Expenditures. The PAC also made a monetary contribution this reporting period of $301.03 that is reported on Schedule A. The Calendar Year-to-Date total amount listed on Schedule A is the total of both contributions.

SCHEDULE A
ITEMIZED CONTRIBUTIONS
of more than Fifty Dollars ($50.00) this period

Name of Candidate or Committee: John Doe

Date Received	Full Name, Mailing Address and Zip Code of Contributor	Cash or Check
10/16/13	1. Mary Jones 1111 Vista Ave Anytown, ID 83211	$ 200.00 $ 200.00 Calendar Year-To-Date
10/17/13	2. Glen Taylor 845 E 22nd St Mountain Cloud, ID 83200	$ 100.00 $ 100.00 Calendar Year-To-Date
10/18/13	3. Edgar Wilson PO Box 576 Anytown, ID 83211	$ 250.00 $ 250.00 Calendar Year-To-Date
10/19/13	4. HOW Employees React PAC PO Box 33 Washington DC 21111	$ 301.03 $ 1,000.00 Calendar Year-To-Date
10/20/13	5. Thomas Kershaw Wilder Lane Plainview, ID 83400	$ 385.00 $ 385.00 Calendar Year-To-Date
/ /	6.	$ $ Calendar Year-To-Date
/ /	7.	$ $ Calendar Year-To-Date
/ /	8.	$ $ Calendar Year-To-Date
/ /	9.	$ $ Calendar Year-To-Date
/ /	10.	$ $ Calendar Year-To-Date
	Total This Page:	$ 1,236.03

Transfer the combined total of all Schedule A pages to the Detailed Summary on page 2 line 2.

Completing the Campaign Financial Disclosure (C-2) Form

Schedule B: Itemized Expenditures

At the top of the schedule, enter the name of the candidate/political committee. Also provide the page number and the total number of Schedule B pages filed.

Any expenditures of $25 or more must be reported as an itemized expenditure on Schedule B.

Enter the appropriate information, including:

a) The date the expenditure was made (MM/DD/YY).

b) The full name and mailing address of the recipient of the expenditure—the person or business that was paid for the goods or services.

c) The purpose of the expenditure, identified by the specific purpose code.

d) The amount of the expenditure.

On the bottom of the page, total the expenditures listed on this page. The grand total of itemized expenditures made this reporting period from all the Schedule B pages filed with this report is shown on Line 7 of the Detailed Summary page.

Example 1: Obtaining Receipts/Cancelled Checks. The Treasurer must receive a receipt or cancelled check for every expenditure of $25 or more. Receipts and cancelled checks are not required to be provided with Schedule B reports, they are kept by the Treasurer in case there are any questions concerning an expenditure. The candidate received secretarial services from Terrific Temps. Since the cost of the service was over $25 it is reported on Schedule B and the treasurer must maintain the receipt for payment or cancelled check.

Example 2: Auto Expenses. The candidate was reimbursed from campaign funds for personal payment of travel expenses. The actual cost should be reported—however, if this cannot be readily ascertained, the cost of travel by car may be estimated at 56.5 cents per mile.

Example 3: In-Kind Contribution to Other Candidates. The candidate, John Doe, paid for a coordinated candidate brochure with two other candidates, Katie Brown and Amanda Smith. John Doe paid for the full cost of the brochures without being reimbursed from the other candidates. John Doe lists the expenditure on Schedule B, with the printing company as the recipient and lists the names of the candidates benefitting from the expenditure. The purpose codes reflect both a contribution to the candidates (Purpose Code C) and printing of brochures (Purpose Code L). Katie Brown and Amanda Smith are required to show the in-kind contribution on Schedule C of their Campaign Financial Disclosure Reports, listing John Doe as the contributor and the printing company as the recipient of the expenditure.

SCHEDULE B
ITEMIZED EXPENDITURES

Twenty-Five Dollars ($25.00) or more this period

Name of Candidate or Committee: John Doe

Purpose Codes

A	All Travel Expenses (Airfare, Fuel, Lodging & Mileage)	N	Newspaper & Other Periodical Advertising
B	Broadcast Advertising (Radio, TV & Internet)	O	Other Advertising (Yard Signs, Buttons, etc.)
C	Contributions to Candidates & PAC's	P	Postage
D	Donations & Gifts	S	Surveys & Polls
E	Event Expenses	T	Tickets (Events)
F	Food & Refreshments	U	Utilities
G	General Operational Expenses	W	Wages, Salaries, Benefits & Bonuses
L	Literature, Brochures, Printing	Y	Petition Circulators
M	Management Services	Z	Preparation & Production of Advertising

Date Spent	Full Name, Mailing Address and Zip Code of Recipient	Purpose Code	Cash or Check
10/1/13	1. Western Research Box 42 Anytown, ID 83211	S	$ 700.00
10/8/13	2. Terrific Temps 800 Brown Ave. Anytown, ID 83211	W	$ 75.00
10/14/13	3. John Doe 1820 Lucky Lane Anytown, ID 83211	A	$ 97.00
10/18/13	4. Smart Printing (In-Kind to Katie Brown & Amanda Smith) 1930 Level Way Anytown, ID 83211	C,L	$ 500.00
__/__/__	5.		$
__/__/__	6.		$
__/__/__	7.		$
__/__/__	8.		$
__/__/__	9.		$
__/__/__	10.		$
		Total This Page:	$ 1,372.00

Transfer the combined total of all Schedule B pages to the Detailed Summary on page 2 line 7.

Completing the Campaign Financial Disclosure (C-2) Form

Schedule C: In-Kind Contributions and Expenditures

At the top of the schedule, enter the name of the candidate/political committee. Also provide the page number and the total number of Schedule C pages filed.

Each in-kind contribution and expenditure has two parts: a contribution entry and an expenditure entry. For the contribution part, enter the following information in the appropriate fields.

a) The date the in-kind contribution was made (MM/DD/YY).

b) The full name and mailing address of the contributor.

c) The amount of the in-kind contribution, valued at fair market value.

d) The total amount of monetary contributions, in-kind contributions and loans from that contributor received during the current calendar year-to-date.

For the expenditure part, enter the following information in the appropriate fields.

a) The full name and mailing address of the recipient of the expenditure—the person or business that was paid for the goods or services.

c) The amount of the expenditure, which matches the amount of the contribution.

d) The purpose of the expenditure, identified by the specific purpose code.

On the bottom of the page, total the expenditure amounts and the contribution amounts. These must be equal. The total in-kind expenditures from all the Schedule C pages filed with this report is listed on the Detailed Summary page on Line 8. The total in-kind contributions from all the Schedule C pages filed with this report is listed on the Detailed Summary page on Line 3.

Example 1: Out-of-Pocket. The candidate's son, Donald Doe, personally paid for fuel and was not reimbursed from the campaign. This is reported as an in-kind contribution.

Example 2: Fair Market Value, Actual Cost. Bill Smith purchased yard signs from Signs by Design for the candidate and was not reimbursed by the campaign for the purchase. This is considered an in-kind contribution and is reported on Schedule C. Bill Smith is listed as the contributor and Signs by Design is listed as the recipient of the expenditure. The amount listed for both the contribution and expenditure is the fair market value of the signs—the actual cost paid to Signs by Design.

Example 3: Fair Market Value, Estimated Cost. HOW Employees React PAC paid for a survey conducted by Best Results for the candidate and was not reimbursed by the campaign. This is considered an in-kind contribution and is reported on Schedule C. HOW Employees React PAC is listed as the contributor and Best Results is listed as the recipient of the expenditure. The amount listed for both the contribution and expenditure is the fair market value of the survey, i.e. the amount that the candidate would have paid for a comparable survey.

SCHEDULE C
IN-KIND CONTRIBUTIONS and EXPENDITURES

Name of Candidate or Committee: John Doe

Purpose Codes

A	All Travel Expenses (Airfare, Fuel, Lodging & Mileage)	N	Newspaper & Other Periodical Advertising
B	Broadcast Advertising (Radio, TV & Internet)	O	Other Advertising (Yard Signs, Buttons, etc.)
C	Contributions to Candidates & PAC's	P	Postage
D	Donations & Gifts	S	Surveys & Polls
E	Event Expenses	T	Tickets (Events)
F	Food & Refreshments	U	Utilities
G	General Operational Expenses	W	Wages, Salaries, Benefits & Bonuses
L	Literature, Brochures, Printing	Y	Petition Circulators
M	Management Services	Z	Preparation & Production of Advertising

1. 10/3/13	Contributor Name, Mailing Address and Zip Code Donald Doe 1830 Lucky Lane Anytown, ID 83211		$ 69.00 $ 69.00 Calendar Year-To-Date
	Expenditure Name, Mailing Address and Zip Code Western Fuel 120 Main St. Anytown, ID 83211	$ 69.00	Purpose Code A
2. 10/8/13	Contributor Name, Mailing Address and Zip Code Bill Smith PO Box 27 Anytown, ID 83211		$ 250.00 $ 250.00 Calendar Year-To-Date
	Expenditure Name, Mailing Address and Zip Code Signs by Design PO Box 53 Anytown, ID 83211	$ 250.00	Purpose Code O
3. 10/15/13	Contributor Name, Mailing Address and Zip Code HOW Employees React PAC PO Box 33 Washington DC 21111		$ 698.97 $ 698.97 Calendar Year-To-Date
	Expenditure Name, Mailing Address and Zip Code Best Results 1600 W. 1100 N. Olympia, WA 98504	$ 698.97	Purpose Code S
4. __/__/__	Contributor Name, Mailing Address and Zip Code		$ $ Calendar Year-To-Date
	Expenditure Name, Mailing Address and Zip Code	$	Purpose Code

Expenditure Total: (Transfer the combined total of all Expenditures on Schedule C pages to the Detailed Summary, page 2 line 8) $ 1,017.97

Contributor Total: (Transfer the combined total of all Contributors on Schedule C pages to the Detailed Summary, page 2 line 3) $ 1,017.97

Completing the Campaign Financial Disclosure (C-2) Form — Schedule D: Loans

At the top of the schedule, enter the name of the candidate/political committee.

Enter the following information in the appropriate fields.

a) The name and mailing address of the lender.

b) The previous balance of the loan listed at the end of the last reporting period. If this is the first loan from this lender, this amount is $0. If the lender was listed on the last report, this figure will be transferred from the Balance Outstanding at End of Reporting Period column from the last report.

c) The dates (MM/DD/YY) and amounts of the new loans received during this reporting period.

d) The amount of interest accrued on the loan during this reporting period.

e) The dates (MM/DD/YY) and amounts of any loan repayments made during this reporting period.

f) To calculate the Balance Outstanding at End of Report Period, add the Previous Balance, New Loan Amounts, and Interest Accrued. From that amount subtract Repayments of Loans and that is the outstanding balance.

To complete the Schedule D page, follow these instructions.

Add the amounts in the "Previous Balance of Loan at the End of the Last Reporting Period" column and put the total in the "Previous Total" box.

Add the amounts in the "New Loan Amount Received During this Reporting Period" column and put the total in the "Received Total" box.

Add the amounts in the "Interest Accrued During this Reporting Period" column and put the total in the "Interest Total" box.

Add the amounts in the "Repayments of Loan During this Reporting Period" column and put the total in the "Repayments Total" box.

Add the amounts in the "Balance Outstanding at the End of this Reporting Period" column and put the total in the "Ending Balance Total" box.

Sum the "Received Total" amounts from all Schedule D pages in the current report and enter the grand total on the Detailed Summary page on Line 4.

Sum the "Repayments Total" amounts from all Schedule D pages in the current report and enter the grand total on the Detailed Summary page on Lines 9 and 16.

Sum the "Received Total" and "Interest Total" from all Schedule D pages in the current report and enter the grand total on Line 13 of the Detailed Summary page.

Example 1: Reporting of Loans. The candidate obtained a $1,000 loan from 1st USA Bank. At the end of the reporting period interest had accrued in the amount of $42.50. The candidate paid $192.50 to the bank, which included the accrued interest.

Example 2: Candidate Loan to Campaign. The candidate has loaned his campaign $5,000 and so John Doe is listed as the lender, with the date of the loan and the amount.

SCHEDULE D - LOANS

Name of Candidate or Committee: John Doe

Each Lender to your campaign should be listed separately. Each time a loan is received or you loan money to the campaign, it must be listed as a separate item. Each new loan from any Lender must be listed as a new item from that Lender. You may have the same Lender listed more than once. Except for a candidate making a loan to his or her own campaign, loans from any Lender cannot exceed contribution limits laid out in Section 67-6610A, Idaho Code, even if it is repaid in full.

Any loan(s) with a balance(s) appearing on the last report must be listed below with the amount in the Previous Balance column. Any new loan amounts should be listed in the New Loan column. Any interest accrued should be listed in the Interest Accrued column. If a payment was made on the loan, list it in the Repayments column. Note: Any loan that was repaid in full in a previous reporting period does not need to be listed. The Outstanding Balance column is the Previous Balance plus new loans and accrued interest less any repayments.

Name, Mailing Address and Zip Code of Lender (Candidate, Individual or Business)	Previous Balance of loan at the end of the last reporting period	New Loan amount received during this reporting period	Interest accrued during this reporting period	Repayments of Loan during this reporting period	Balance outstanding at the end of this reporting period
1. 1st USA Bank PO Box 123 Anytown, ID 83211	0.00	Date: 10 / 1 / 13 Amount: $ 1,000.00	42.50	Date: 10 / 18 / 13 Amount: $ 192.50	850.00
2. John Doe 1820 Lucky Lane Anytown, ID 83211	0.00	Date: 10 / 2 / 13 Amount: $ 5,000.00	0.00	Date: 10 / 19 / 13 Amount: $ 1,000.00	4,000.00
3.		Date: __/__/__ Amount: $ ____		Date: __/__/__ Amount: $ ____	
4.		Date: __/__/__ Amount: $ ____		Date: __/__/__ Amount: $ ____	
5.		Date: __/__/__ Amount: $ ____		Date: __/__/__ Amount: $ ____	
6.		Date: __/__/__ Amount: $ ____		Date: __/__/__ Amount: $ ____	
7.		Date: __/__/__ Amount: $ ____		Date: __/__/__ Amount: $ ____	
	Previous	Received	Interest	Repayments	Ending Balance

Previous Total: $ 0.00

Received Total: (Transfer the combined total of all received loans to the Detailed Summary, page 2 line 4) $ 6,000.00

Interest Total: $ 42.50

Repayments Total: (Transfer the combined total of all loan repayments to the Detailed Summary, page 2 line 9 & 16) $ 1,192.50

Ending Balance Total: $ 4,850.00

(NOTE: Transfer the combined total of all Accrued Interest and Received Loans to the Detailed Summary, page 2 line 13)

Completing the Campaign Financial Disclosure (C-2) Form — Schedule E: Credit Cards & Debt

Schedule E reports incurred expenses that have not yet been paid by the campaign, including credit card purchases. Each creditor listed in the Schedule E must have an accompanying Schedule E-1, listing each individual transaction.

To complete Schedule E, enter the following information in the appropriate fields.

a) Name of the candidate or political committee submitting the report.

b) Name and mailing address of creditor.

c) The previous balance of debt listed at the end of the last reporting period, which is taken from the "Balance Outstanding at the End of this Reporting Period" column from Schedule E of the last report. If this is the first expenditure or debt incurred from this creditor, this amount will be $0.

d) The date (MM/DD/YY) the new debt amount was incurred and the amount incurred in this reporting period, including any accrued interest.

e) The date (MM/DD/YY) and amount of any repayments of debt made during this reporting period.

f) To calculate the amount for "Balance Outstanding at the End of this Reporting Period," add amounts for the Previous Balance and New Debt, then subtract Repayments of Debt.

To complete the Schedule E page, follow these instructions.

a) Add the amounts in the Previous Balance column and place the total in the box labeled "Previous Total."

b) Add the amounts in the New Debt column and place the total in the box labeled "Incurred Total."

c) Add the amounts in the Repayments of Debt column and place the total in the box labeled "Repayments Total."

d) Add the amounts in the Balance Outstanding column and place the total in the box labeled "Ending Balance Total."

Sum the Incurred Total from all Schedule E pages filed with this report and enter the grand total on Line 14 of the Detailed Summary page.

Sum the Repayments Total from all Schedule E pages filed with this report and enter the grand total on Lines 10 and 17 of the Detailed Summary page.

Example 1: Candidate Credit Card Debt. The candidate has repaid $900 owing on his Mastercard, and has incurred $832.50 of new debt this reporting period.

Example 2: Debt for Advertisements. The candidate purchased $7,000 of radio ads from Media Associates this period—however, payment has not yet been made, so the amount is reported in Schedule E.

Example 3: Skyline Aviation. The previous balance for Skyline Aviation was $1,000 and $1,500 in additional debt was incurred this reporting period. The campaign repaid $1,000, leaving a balance outstanding of $1,500.

Example 4: Walker Agency. The candidate has an outstanding balance of $1,000 from the Walker Agency for radio ads, and the campaign repaid $500 of this amount during this reporting period. In a separate transaction, $750 in new debt was incurred this reporting period. Because these are separate transactions there should be two entries on Schedule E for the Walker Agency.

Entry 1: The Walker Agency is shown with a Previous Balance of $1,000. The $500 repayment is listed in the Repayments of Debt column. The outstanding balance for this transaction is $500.

Entry 2: The Walker Agency is listed as the creditor with a previous balance of $0. The $750 incurred amount is listed in the New Debt column, and the Outstanding Balance for this transaction is $750.

SCHEDULE E - CREDIT CARDS and DEBT

Name of Candidate or Committee: John Doe

Each incurred expense not yet paid (i.e. credit card purchases and debt) should be listed on a separate line. Each time you make purchases with a credit card or incur debt, it is considered to be a separate item. However, you will maintain a single item for each credit card and add purchases to that item. Each Creditor listed below with a New Debt amount must have a Schedule E-1 accompanying it. The Schedule E-1 lists where and when the debt was incurred.

Credit Cards are considered debt to the campaign. Regardless of whether the credit card is repaid when the statement is received, all credit card transactions will appear on Schedule E and E-1. However, only Repayments of Debt during this reporting period appear in the Expenditure Section of the Detailed Summary Page.

Any creditor(s) with a balance(s) appearing on the last report must be listed below with the amount in the Previous Balance column. Any new debt should be listed in the New Debt column, including any accrued interest. If a payment was made on the debt, list it in the Repayments column. Note: Any debt that was repaid in full in a previous reporting period does not need to be listed. The Outstanding Balance column is the Previous Balance plus New Debt less any Repayments of Debt.

Name, Mailing Address and Zip Code of Creditor (Candidate, Individual or Business)	Previous Balance of debt at the end of the last reporting period	New Debt amount incurred during this reporting period	Repayments of Debt during this reporting period	Balance outstanding at the end of this reporting period
1. Mastercard Inc. Box 6000 Williams, DE 01234	900.00	Date: 10 / 4 / 13 Amount: $ 832.50	Date: 10 / 15 / 13 Amount: $ 900.00	832.50
2. Media Associates 800 Maple Ave. Anytown, ID 83211	636.43	Date: 10 / 7 / 13 Amount: $ 7,000.00	Date: ___/___/___ Amount: $ ______	7,636.43
3. Skyline Aviation 100 Main St. Everytown, ID 83210	1,000.00	Date: 10 / 9 / 13 Amount: $ 1,500.00	Date: 10 / 19 / 13 Amount: $ 1,000.00	1,500.00
4. Walker Agency 200 S. 9th Anytown, ID 83211	1,000.00	Date: ___/___/___ Amount: $ ______	Date: 10 / 12 / 13 Amount: $ 500.00	500.00
5. Walker Agency 200 S. 9th Anytown, ID 83211	0.00	Date: 10 / 13 / 13 Amount: $ 750.00	Date: ___/___/___ Amount: $ ______	750.00
6. Sam Smith 2015 Dover Dr. Anytown, ID 83211	0.00	Date: 10 / 15 / 13 Amount: $ 1,000.00	Date: 10 / 18 / 13 Amount: $ 250.00	750.00

	Previous	Incurred	Repayments	Ending Balance
Previous Total:	$ 3,536.43			
Incurred Total: (Transfer the combined total of all incurred debt to the Detailed Summary, page 2 line 14)		$ 11,082.50		
Repayments Total: (Transfer the combined total of all debt repayments to the Detailed Summary, page 2 line 10 & 17)			$ 2,650.00	
Ending Balance Total:				$ 11,968.93

Completing the Campaign Financial Disclosure (C-2) Form

Schedule E-1: Credit Card & Debt Itemization

Each debt listed on Schedule E must have a Schedule E-1 attached, which provides details about each specific transaction. The total on each page must equal the New Loan amount for the creditor on Schedule E.

At the top of Schedule E-1, enter the following information in the appropriate fields.

a) The name of the candidate or political committee submitting the report.

b) The name of the creditor from Schedule E.

c) Provide the page number and the total number of Schedule E-1 pages filed.

For each debt incurred, enter the following information in the appropriate fields.

a) The date the debt was incurred.

b) The name and mailing address of the person or business that provided the goods or services.

c) The purpose code identifying the purpose of the transaction.

d) The amount incurred in the particular transaction.

Sum the amounts listed and enter the total in the "Total This Page" box at the bottom of the page.

SCHEDULE E-1 - CREDIT CARD and DEBT ITEMIZATION

Name of Candidate or Committee: John Doe

Name of Creditor from Schedule E: Mastercard Inc.

Each Creditor listed on Schedule E with a New Debt amount must have a Schedule E-1 accompanying it. The Schedule E-1 lists where and when the debt was incurred.

Purpose Codes

A	All Travel Expenses (Airfare, Fuel, Lodging & Mileage)	N	Newspaper & Other Periodical Advertising
B	Broadcast Advertising (Radio, TV & Internet)	O	Other Advertising (Yard Signs, Buttons, etc.)
C	Contributions to Candidates & PAC's	P	Postage
D	Donations & Gifts	S	Surveys & Polls
E	Event Expenses	T	Tickets (Events)
F	Food & Refreshments	U	Utilities
G	General Operational Expenses	W	Wages, Salaries, Benefits & Bonuses
I	Interest Accrued & Finance Charges	Y	Petition Circulators
L	Literature, Brochures, Printing	Z	Preparation & Production of Advertising
M	Management Services		

Date Incurred	Full Name, Mailing Address and Zip Code of Expenditure	Purpose Code	Amount
10/1/13	1. Computers for You 101 Main St. Anytown, ID 83211	G	$ 632.50
10/2/13	2. Smart Printing 1930 Level Way Anytown, ID 83211	L	$ 200.00
__/__/__	3.		$
__/__/__	4.		$
__/__/__	5.		$
__/__/__	6.		$
__/__/__	7.		$
__/__/__	8.		$
__/__/__	9.		$
		Total This Page:	$ 832.50

The total of itemization for this creditor should equal the new loan amount listed on Schedule E for this creditor.

SCHEDULE E-1 - CREDIT CARD and DEBT ITEMIZATION

Name of Candidate or Committee: John Doe

Name of Creditor from Schedule E: Media Associates

Each Creditor listed on Schedule E with a New Debt amount must have a Schedule E-1 accompanying it. The Schedule E-1 lists where and when the debt was incurred.

Purpose Codes

A	All Travel Expenses (Airfare, Fuel, Lodging & Mileage)	N	Newspaper & Other Periodical Advertising
B	Broadcast Advertising (Radio, TV & Internet)	O	Other Advertising (Yard Signs, Buttons, etc.)
C	Contributions to Candidates & PAC's	P	Postage
D	Donations & Gifts	S	Surveys & Polls
E	Event Expenses	T	Tickets (Events)
F	Food & Refreshments	U	Utilities
G	General Operational Expenses	W	Wages, Salaries, Benefits & Bonuses
I	Interest Accrued & Finance Charges	Y	Petition Circulators
L	Literature, Brochures, Printing	Z	Preparation & Production of Advertising
M	Management Services		

Date Incurred	Full Name, Mailing Address and Zip Code of Expenditure	Purpose Code	Amount
10/7/13	1. Media Associates 800 Maple Ave. Anytown, ID 83211	B	$ 7,000.00
__/__/__	2.		$
__/__/__	3.		$
__/__/__	4.		$
__/__/__	5.		$
__/__/__	6.		$
__/__/__	7.		$
__/__/__	8.		$
__/__/__	9.		$
		Total This Page:	$ 7,000.00

The total of itemization for this creditor should equal the new loan amount listed on Schedule E for this creditor.

SCHEDULE E-1 - CREDIT CARD and DEBT ITEMIZATION

Name of Candidate or Committee: John Doe

Name of Creditor from Schedule E: Skyline Aviation

Each Creditor listed on Schedule E with a New Debt amount must have a Schedule E-1 accompanying it. The Schedule E-1 lists where and when the debt was incurred.

Purpose Codes

- A All Travel Expenses (Airfare, Fuel, Lodging & Mileage)
- B Broadcast Advertising (Radio, TV & Internet)
- C Contributions to Candidates & PAC's
- D Donations & Gifts
- E Event Expenses
- F Food & Refreshments
- G General Operational Expenses
- I Interest Accrued & Finance Charges
- L Literature, Brochures, Printing
- M Management Services
- N Newspaper & Other Periodical Advertising
- O Other Advertising (Yard Signs, Buttons, etc.)
- P Postage
- S Surveys & Polls
- T Tickets (Events)
- U Utilities
- W Wages, Salaries, Benefits & Bonuses
- Y Petition Circulators
- Z Preparation & Production of Advertising

Date Incurred	Full Name, Mailing Address and Zip Code of Expenditure	Purpose Code	Amount
10/9/13	1. Skyline Aviation 100 Main St. Everytown, ID 83210	A	$ 1,500.00
__/__/__	2.		$
__/__/__	3.		$
__/__/__	4.		$
__/__/__	5.		$
__/__/__	6.		$
__/__/__	7.		$
__/__/__	8.		$
__/__/__	9.		$
		Total This Page:	$ 1,500.00

The total of itemization for this creditor should equal the new loan amount listed on Schedule E for this creditor.

SCHEDULE E-1 - CREDIT CARD and DEBT ITEMIZATION

Name of Candidate or Committee: John Doe

Name of Creditor from Schedule E: Walker Agency

Each Creditor listed on Schedule E with a New Debt amount must have a Schedule E-1 accompanying it. The Schedule E-1 lists where and when the debt was incurred.

Purpose Codes

- A All Travel Expenses (Airfare, Fuel, Lodging & Mileage)
- B Broadcast Advertising (Radio, TV & Internet)
- C Contributions to Candidates & PAC's
- D Donations & Gifts
- E Event Expenses
- F Food & Refreshments
- G General Operational Expenses
- I Interest Accrued & Finance Charges
- L Literature, Brochures, Printing
- M Management Services
- N Newspaper & Other Periodical Advertising
- O Other Advertising (Yard Signs, Buttons, etc.)
- P Postage
- S Surveys & Polls
- T Tickets (Events)
- U Utilities
- W Wages, Salaries, Benefits & Bonuses
- Y Petition Circulators
- Z Preparation & Production of Advertising

Date Incurred	Full Name, Mailing Address and Zip Code of Expenditure	Purpose Code	Amount
10/13/13	1. Walker Agency 200 S. 9th Anytown, ID 83211	B	$ 750.00
____/____/____	2.		$
____/____/____	3.		$
____/____/____	4.		$
____/____/____	5.		$
____/____/____	6.		$
____/____/____	7.		$
____/____/____	8.		$
____/____/____	9.		$
		Total This Page:	$ 750.00

The total of itemization for this creditor should equal the new loan amount listed on Schedule E for this creditor.

SCHEDULE E-1 - CREDIT CARD and DEBT ITEMIZATION

Name of Candidate or Committee: John Doe

Name of Creditor from Schedule E: Sam Smith

Each Creditor listed on Schedule E with a New Debt amount must have a Schedule E-1 accompanying it. The Schedule E-1 lists where and when the debt was incurred.

Purpose Codes

- A All Travel Expenses (Airfare, Fuel, Lodging & Mileage)
- B Broadcast Advertising (Radio, TV & Internet)
- C Contributions to Candidates & PAC's
- D Donations & Gifts
- E Event Expenses
- F Food & Refreshments
- G General Operational Expenses
- I Interest Accrued & Finance Charges
- L Literature, Brochures, Printing
- M Management Services
- N Newspaper & Other Periodical Advertising
- O Other Advertising (Yard Signs, Buttons, etc.)
- P Postage
- S Surveys & Polls
- T Tickets (Events)
- U Utilities
- W Wages, Salaries, Benefits & Bonuses
- Y Petition Circulators
- Z Preparation & Production of Advertising

Date Incurred	Full Name, Mailing Address and Zip Code of Expenditure	Purpose Code	Amount
10/15/13	1. Sam Smith 2015 Dover Dr. Anytown, ID 83211	M	$ 1,000.00
__/__/__	2.		$
__/__/__	3.		$
__/__/__	4.		$
__/__/__	5.		$
__/__/__	6.		$
__/__/__	7.		$
__/__/__	8.		$
__/__/__	9.		$
		Total This Page:	$ 1,000.00

The total of itemization for this creditor should equal the new loan amount listed on Schedule E for this creditor.

Completing the Campaign Financial Disclosure (C-2) Form

Schedule F: Pledged Contributions but Not Yet Received

If you were promised and agreed to accept a contribution during this reporting period, but have not actually received the money, goods or services offered by the end of the reporting period, this pledged contribution must be reported on Schedule F.

At the top of Schedule F, enter the following information in the appropriate fields.

a) The name of the candidate or political committee submitting the report.

b) The page number of this sheet and the total number of Schedule F pages filed.

For each pledged contribution, enter the following information in the appropriate fields.

a) The date the contribution was pledged (MM/DD/YY).

b) The name and mailing address of the contributor.

c) The amount of the pledged contribution.

Add the amounts listed in the contributions column and enter the total in the box labeled "Total Amount of Pledged Contributions."

Total the pledged contributions from all Schedule F sheets filed and enter the grand total on Line 20 of the Detailed Summary page.

SCHEDULE F
PLEDGED CONTRIBUTIONS BUT NOT YET RECEIVED

Name of Candidate or Committee: John Doe

Directions: Complete this schedule if you were promised and agreed to accept a contribution during this reporting period but have not actually received the money, goods or services offered before the end of the reporting period. Do not include these entries on Schedule A until you actually receive the contribution.

Date Pledged	Full Name, Mailing Address and Zip Code of Contributor	Amount Pledged
10/5/13	1. Margaret Smith PO Box 154 Anytown, ID 83211	500.00
__/__/__	2.	
__/__/__	3.	
__/__/__	4.	
__/__/__	5.	
__/__/__	6.	
__/__/__	7.	
__/__/__	8.	
__/__/__	9.	
__/__/__	10.	
__/__/__	11.	

Total Amount of Pledged Contributions: $ 500.00

Transfer the combined total of all Schedule F pages to the Detailed Summary on page 2 line 20.

Appendix B:
Idaho Sunshine Law—Idaho Code Title 67, Chapter 66

Please note that the text of the code sections below has been conformed to the requirements applying specifically to city elections: all references to primary elections have been removed, the city clerk has been named in place of the Secretary of State, and sections dealing with lobbyist disclosure are omitted.

50-420. Application of campaign reporting law to elections in certain cities.

The provisions of sections 67-6601 through 67-6616 and 67-6623 through 67-6630, Idaho Code, are hereby made applicable to all elections for mayor, councilman and citywide measures, including citywide recalls, in cities of five thousand (5,000) or more population, except that the city clerk shall stand in place of the secretary of state, and the city attorney shall stand in place of the attorney general.

67-6601. Purpose of act.

The purpose of this act is:

(a) To promote public confidence in government; and

(b) To promote openness in government and avoiding secrecy by those giving financial support to state election campaigns and those promoting or opposing legislation or attempting to influence executive or administrative actions for compensation at the state level.

67-6602. Definitions.

As used in this chapter, the following terms have the following meanings:

(a) "Candidate" means an individual who has taken affirmative action to seek nomination or election to public office. An individual shall be deemed to have taken affirmative action to seek such nomination or election to public office when he first:

(1) Receives contributions or makes expenditures or reserves space or facilities with intent to promote his candidacy for office; or

(2) Announces publicly or files for office.

(3) For purposes of this chapter, an incumbent shall be presumed to be a candidate in the subsequent election for his or her office. Contributions received by an incumbent candidate shall not be in excess of the prescribed contribution limits for the subsequent election by which the incumbent candidate's name would first appear on the ballot. An incumbent shall no longer be a candidate for his or her office after the deadline for the filing of a declaration of candidacy to first appear on the ballot for that office has expired.

(b) "Compensation" includes any advance, conveyance, forgiveness of indebtedness, deposit, distribution, loan, payment, gift, pledge or transfer of money or anything of value, and any contract, agreement, promise or other obligation, whether or not legally enforceable, to do any of the foregoing, for services rendered or to be rendered, but does not include reimbursement of expenses if such reimbursement does not exceed the amount actually expended for such expenses and is substantiated by an itemization of such expenses.

(c) "Contribution" includes any advance, conveyance, forgiveness of indebtedness, deposit, distribution, loan, payment, gift, pledge, subscription or transfer of money or anything of value, and any contract, agreement, promise or other obligation, whether or not legally enforceable, to make a contribution, in support of or in opposition to any candidate, political committee or measure. Such term also includes personal funds or other property of a candidate or members of his household expended or transferred to cover expenditures incurred in support of such candidate but does not include personal funds used to pay the candidate filing fee. Such term also includes the rendering of personal and professional services for less than full consideration, but does not include ordinary home hospitality or the rendering of "part-time" personal services of the sort commonly performed by volunteer campaign workers or advisors or incidental expenses not in excess of twenty-five dollars ($25.00) personally paid for by any volunteer campaign worker. "Part-time" services for the purposes of this definition, means services in addition to regular full-time employment, or, in the case of an unemployed person or persons engaged in part-time employment, services rendered without compensation or reimbursement of expenses from any source other than the candidate or political committee for whom such services are rendered. For the purposes of this act, contributions, other than money or its equivalent shall be deemed to have a money value equivalent to the fair market value of the contribution.

(d) "Election" means any general, special or primary election.

(e) "Election campaign" means any campaign in support of or in opposition to a candidate for election to public office and any campaign in support of, or in opposition to, a measure.

(f) (1) "Electioneering communication" means any communication broadcast by television or radio, printed in a newspaper or on a billboard, directly mailed or delivered by hand to personal residences, or telephone calls made to personal residences, or otherwise distributed that:

(i) Unambiguously refers to any candidate; and

(ii) Is broadcasted, printed, mailed, delivered, made or distributed within...sixty (60) days before a general election; and

(iii) Is broadcasted to, printed in a newspaper, distributed to, mailed to or delivered by hand to, telephone calls made to, or otherwise distributed to an audience that includes members of the electorate for such public office.

(2) "Electioneering communication" does not include:

(i) Any news articles, editorial endorsements, opinion or commentary, writings, or letter to the editor printed in a newspaper, magazine, or other periodical not owned or controlled by a candidate or political party;

(ii) Any editorial endorsements or opinions aired by a broadcast facility not owned or controlled by a candidate or political party;

(iii) Any communication by persons made in the regular course and scope of their business or any communication made by a membership organization solely to members of such organization and their families;

(iv) Any communication which refers to any candidate only as part of the popular name of a bill or statute;

(v) A communication which constitutes an expenditure or an independent expenditure under this chapter.

Subsection (g) provides a definition of "executive official" that is not relevant to campaign finance disclosure.

(h) "Expenditure" includes any payment, contribution, subscription, distribution, loan, advance, deposit, or gift of money or anything of value, and includes a contract, promise, or agreement, whether or not legally enforceable, to make an expenditure. The term "expenditure" also includes a promise to pay, a payment or a transfer of anything of value in exchange for goods, services, property, facilities or anything of value for the purpose of assisting, benefiting or honoring any public official or candidate, or assisting in furthering or opposing any election campaign.

(i) "Independent expenditure" means any expenditure by a person for a communication expressly advocating the election, passage or defeat of a clearly identified candidate or measure that is not made with the cooperation or with the prior consent of, or in consultation with, or at the consent of, or in consultation with, or at the request of a suggestion of, a candidate or any agent or authorized committee of the candidate or political committee supporting or opposing a measure. As used in this subsection, "expressly advocating" means any communication containing a message advocating election, passage or defeat including, but not limited to, the name of the candidate or measure, or expression such as "vote for," "elect," "support," "cast your ballot for," "vote against," "defeat" or "reject."

Subsections (j), (k) and (l) provide definitions for "lobby," "lobbyist," and "lobbyist's employer," and are not relevant to campaign finance disclosure.

(m) "Measure" means any proposal, to be voted statewide, submitted to the people for their approval or rejection at an election, including any initiative, referendum, recall election for statewide or legislative district offices, or revision of or amendment to the state constitution. An initiative or referendum proposal shall be deemed a measure when the attorney general reviews it and gives it a ballot title. A recall shall be deemed a measure upon approval of the recall petition as to form pursuant to section 34-1704, Idaho Code.

(n) "Nonbusiness entity" means any group (of two (2) or more individuals), corporation, association, firm, partnership, committee, club or other organization which:

(1) Does not have as its principal purpose the conduct of business activities for profit; and

(2) Received during the preceding calendar year contributions, gifts or membership fees, which in the aggregate exceeded ten percent (10%) of its total receipts for such year.

(o) "Person" means an individual, corporation, association, firm, partnership, committee, political party, club or other organization or group of persons.

(p) "Political committee" means:

(1) Any person specifically designated to support or oppose any candidate or measure; or

(2) Any person who receives contributions and makes expenditures in an amount exceeding five hundred dollars ($500) in any calendar year for the purpose of supporting or opposing one (1) or more candidates or measures. Any entity registered with the federal election commission shall not be considered a political committee for purposes of this chapter.

(3) A county, district or regional committee of a recognized political party shall not be considered a political committee for the purposes of this chapter unless such party committee has expenditures exceeding five thousand dollars ($5,000) in a calendar year.

(q) "Political treasurer" means an individual appointed by a candidate or political committee as provided in section 67-6603, Idaho Code.

(r) "Public office" means any state office or position, state senator, state representative, and judge of the district court that is filled by election.

67-6603. Appointment of political treasurer.

(a) Each candidate and political committee shall appoint a political treasurer and certify the full name and complete address of the political treasurer to the City Clerk. A political treasurer so appointed shall be a registered elector of this state. An individual may be appointed and serve as political treasurer for a candidate and a political committee or two (2) or more candidates or political committees. A candidate may appoint himself his own political treasurer.

(b) A candidate or political committee may remove his or its political treasurer. In case of the death, resignation or removal of his or its political treasurer before compliance with all obligations of a political treasurer under this act, such candidate or political committee shall appoint a successor and certify the name and address of the successor in the manner provided in the case of an original appointment.

(c) No contribution shall be received or expenditure made by or on behalf of a candidate or political committee:

(1) until the candidate or political committee appoints a political treasurer and certifies the name and address of the political treasurer to the City Clerk, or in the event of a vacancy in the office of political treasurer, has certified the name and address of the successor as provided therin [therein]; and

(2) unless the contribution is received or expenditure made by or through the political treasurer for the candidate or political committee.

67-6604. Accounts of political treasurer.

(a) The political treasurer for each candidate or political committee shall keep detailed accounts, current within not more than seven (7) days after the date of receiving the contribution or making an expenditure, of all contributions received and all expenditures made by or on behalf of the candidate or political committee that are required to be set forth in a statement filed under this act.

(b) Accounts kept by the political treasurer for a candidate or political committee may be inspected, before the election to which the accounts refer, by the City Clerk, or his agent or employee, who is making an investigation pursuant to section 67-6615[, Idaho Code].

(c) Accounts kept by a political treasurer shall be preserved by him for at least one (1) year after the date of the election to which the accounts refer or at least one (1) year after the date the last supplemental statement is filed under section 67-6609, [Idaho Code,] whichever is later.

67-6605. Contributions obtained by a political committee.

Contributions shall not be obtained for a political committee by use of coercion or physical force, by making a contribution a condition of employment or membership, or by using or threatening to use job discrimination or financial reprisals. A political committee may solicit or obtain contributions from individuals as provided in chapter 26, title 44, Idaho Code, or as provided in section 44-2004, Idaho Code. A violation of the provisions of this section shall be punished as provided in subsection (b) of section 67-6625, Idaho Code.

67-6606. Expenditures by nonbusiness entity.

(1) Any nonbusiness entity, domiciled in the state of Idaho, which makes expenditures in an amount exceeding one thousand dollars ($1,000) in any calendar year for the purpose of supporting or opposing one (1) or more candidates or measures shall file a statement with the City Clerk. The statement shall include:

(a) The name and address of the nonbusiness entity and the name and address of its principal officer or directors.

(b) The name and address of each person whose fees, dues, payments or other consideration paid to such nonbusiness entity during either of the prior two (2) calendar years has exceeded five hundred dollars ($500) or who is obligated to or has agreed to pay fees, dues, payments or other consideration exceeding five hundred dollars ($500) to such entity during the current year.

(2) This statement shall be filed within thirty (30) days of when the one thousand dollar ($1,000) threshold mentioned in subsection (1) of this section is exceeded.

67-6607. Reports of contributions and expenditures.

(a) The political treasurer for each candidate and the political treasurer of each political committee shall file with the City Clerk:

Subsection (a), paragraphs (1) and (2) provide reporting requirements for primary elections and are not relevant to municipal elections.

(3) For all political committees supporting or opposing measures, a statement of all contributions received and all expenditures or encumbrances made by or on behalf of the measure or any candidate or made by or against the measure or any candidate shall be filed on the same dates provided in paragraphs...(4), (5) and (6) of this subsection;

(4) Not later than October 10 immediately preceding a general election in which the candidate or political committee is involved, a statement of all contributions received and all expenditures or encumbrances made by or on behalf of the candidate or political committee...to and including September 30;

(5) Not more than fourteen (14) days and not less than seven (7) days before the date of a general election in which the candidate or political committee is involved, a statement of all contributions received and all expenditures or encumbrances made by or on behalf of the candidate or political committee since and including October 1 and to and including the sixteenth day before the general election, together with a cumulative statement showing all such contributions and expenditures or encumbrances to and including the sixteenth day before the general election; and

(6) Not more than thirty (30) days after the date of a general election in which the candidate or political committee is involved, a statement of all contributions received and all expenditures or encumbrances made by or on behalf of the candidate or political committee to cover the period since the fifteenth day before the general election to and including the tenth day after the general election.

(b) For the first report under this section the reporting period shall cover the period beginning with the first contribution, expenditure, or encumbrance.

(c) Notwithstanding any other reports required under this section, the political treasurer for each candidate and any political committee supporting or opposing a measure shall notify the City Clerk, in writing, of any contribution of one thousand dollars ($1,000) or more, received by the political treasurer after the sixteenth day before, but more than forty-eight (48) hours before, any ...general election. This notification shall be made within forty-eight (48) hours after the receipt of such contribution and shall include the name of the candidate or measure, the identification of the contributor, and the date of receipt and amount of the contribution. The notification shall be in addition to the reporting of these contributions in the postelection report.

(d) For all reports required pursuant to this section the City Clerk shall accept the date of a postmark as the date of receipt except for the seven (7) day preelection reports which must be received by no later than 5:00 p.m. on the seventh day preceding the...general election.

(e) Any reports required to be filed under the provisions of this section may also be filed by means of an electronic facsimile transmission machine and may be filed by other electronic means as approved by the City Clerk.

67-6608. Disposition of unexpended balances.

(a) If a statement filed under paragraph (3) of subsection (a) of section 67-6607, Idaho Code, pertaining to post-general election reports or under paragraph (6) of subsection (a) of section 67-6607, Idaho Code, shows an unexpended balance of contributions or an expenditure deficit, the political treasurer for the candidate for nonstatewide office or political committee or measure shall continue to file annual reports on January 31, to cover the period since the end of the last report period, to and including the last day of the month preceding the month in which the report is filed. ...Such reports shall be filed until the account shows no unexpended balance of contributions or expenditure deficit.

The second sentence of subsection (a) above refers to reporting by candidates for statewide office and is not relevant to municipal elections. Subsection (b) refers to reporting for candidates winning nomination at primary elections and is not relevant to municipal elections.

(c) A political committee which is organized after an election shall file reports required by subsection (a) of this section.

Subsection (d) refers to reporting by candidates defeated in primary elections and is not relevant to municipal elections.

67-6609. Statement as to no contribution or expenditure.

If no contribution is received or expenditure made by or on behalf of a candidate or political committee during a period described in section 67-6607 or 67-6608, [Idaho Code,] the political treasurer for the candidate or political committee shall file with the City Clerk, at the time required by such section of this act for the period, a statement to that effect.

67-6610. Contribution in excess of fifty dollars.

(a) Any person who contributes more than fifty dollars ($50.00) (including one or more smaller contributions which aggregate more than fifty dollars ($50.00) in any one calendar year) to a candidate or political committee shall accompany the contribution with a statement of his full name and complete address.

(b) If a political treasurer is offered or receives a payment or contribution of more than fifty dollars ($50.00), or which together with prior contributions from the same person during that calendar year exceeds fifty dollars ($50.00), and there is no statement of the full name and complete address of the person making the contribution, the contribution shall be returned to the contributor if his identity can be ascertained. If the contributor's identity cannot be ascertained, the contribution shall be transmitted immediately by the political treasurer who received it to the state controller for deposit in the public school fund.

67-6610A. Limitations on contributions.

(1) Except as provided in subsection (2) of this section, aggregate contributions for a...general election made by a corporation, political committee, other recognized legal entity or an individual, other than the candidate, to a candidate for the state legislature, and political committees organized on the candidate's behalf shall be limited to an amount not to exceed one thousand dollars ($1,000) for the...general election...

The concluding text of subsection (1), as well as subsections (2) and (3) of this section are irrelevant to municipal elections and are not included.

(4) Recall elections, for purposes of this section, shall be treated the same as general elections for contribution limits.

(5) Contributions other than money or its equivalent are deemed to have a monetary value equivalent to the fair market value of the contribution. Services or property or rights furnished at less than their fair market value for the purpose of assisting any candidate or political committee are deemed a contribution. A contribution of this kind shall be reported as an in-kind contribution at its fair market value and counts toward any applicable contribution limit of the contributor. Contributions shall not include the personal services of volunteers.

(6) The contribution limits for the state legislature shall apply to judicial district offices, city offices and county offices regulated by this chapter.

(7) For the purposes of contribution limits, the following apply:

(a) A contribution by a political committee with funds that have all been contributed by one (1) person who exercises exclusive control over the distribution of the funds of the political committee is a contribution by the controlling person.

(b) All contributions made by a person or political committee whose contribution or expenditure activity is financed, maintained or controlled by a trade association, labor union or collective bargaining organization shall be considered a contribution from such trade association, labor union or collective bargaining organization.

(c) Two (2) or more entities are treated as a single entity if the entities:

(i) Share the majority of members on their board of directors;

(ii) Share two (2) or more officers;

(iii) Are owned or controlled by the same majority shareholder or shareholders or persons;

(iv) Are in a parent-subsidiary relationship; or

(v) Have bylaws so stating.

(8) The provisions of this section are hereby declared to be severable and if any provision of this section or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of the remaining portions of this section.

67-6610B. Retiring debt.

If a political committee organized on behalf of a candidate has unpaid debt at the end of the reporting periods specified in section...67-6607(a)(6), Idaho Code, then the committee may accept additional contributions to retire such unpaid debt, provided the contributions do not exceed the applicable contribution limits prescribed.

For the purposes of this section "unpaid debt" means any unpaid monetary obligation incurred by the political committee as listed on the reports filed through the postelection report period minus any cash balance reported on the postelection report. Outstanding loans are considered a type of "unpaid debt."

67-6610C. Use of contributed amounts for certain purposes.

(1) Permitted uses. A contribution accepted by a candidate may be used by the candidate:

(a) For expenditures in connection with the campaign for public office of the candidate;

(b) For ordinary and necessary expenses incurred in connection with duties of the individual as a holder of public office;

(c) For contributions to an organization described in section 170(c) of the Internal Revenue Code of 1986;

(d) For transfers, without limitation, to a national, state or local committee of a political party;

(e) For donations to state and local candidates subject to the provisions of state law; or

(f) For any other lawful purpose unless prohibited by subsection (2) of this section.

(2) Prohibited use.

(a) In general. A contribution shall not be converted by any person to personal use.

(b) Conversion. For the purposes of subsection (2)(a) of this section, a contribution shall be considered to be converted to personal use if the contribution is used to fulfill any commitment, obligation or expense of a person that would exist irrespective of the candidate's election campaign or individual's duties as a holder of public office, including:

(i) A home mortgage, rent or utility payment;

(ii) A clothing purchase except for items of de minimis value such as campaign shirts or hats;

(iii) A noncampaign or nonofficeholder related automobile expense;

(iv) A country club membership;

(v) A vacation or other noncampaign-related trip;

(vi) A tuition payment;

(vii) Admission to a sporting event, concert, theater or other form of entertainment not associated with an election campaign;

(viii) Dues, fees and other payments to a health club or recreational facility; and

(ix) Meals, groceries or other food expense, except for tickets to meals that the candidate attends solely for the purpose of enhancing the candidacy of another person or meal expenses which are incurred as part of a campaign activity or as part of a function that is related to the candidate's or officeholder's responsibilities.

67-6611. Independent expenditures.

(1) Each person who makes independent expenditures in an aggregate amount exceeding one hundred dollars ($100) in support of or in opposition to any one (1) candidate, political committee or measure, shall file a statement of the expenditure with the City Clerk.

(2) Statements shall be filed with the City Clerk, not less than seven (7) days prior to the...general election and thirty (30) days after the...general election.

(3) The statement shall contain the following information: (a) the name and address of any person to whom an expenditure in excess of fifty dollars ($50.00) has been made by any such person in support of or in opposition to any such candidate or issue during the reporting period, together with the amount, date and purpose of each such expenditure; and (b) the total sum of all expenditures made in support of or in opposition to any such candidate or measure.

(4) In addition to the requirements set forth in subsections (1) and (2) of this section, each person who makes independent expenditures in an aggregate amount of one thousand dollars ($1,000) or more after the sixteenth day before, but more than forty-eight (48) hours before, any...general election, shall file a written statement of the expenditure with the City Clerk not more than forty-eight (48) hours from the time of such expenditure. The statement shall include the information required in subsection (3) of this section.

67-6612. Contents of reports.

(a) A statement filed under sections 67-6607, 67-6608 or 67-6610, Idaho Code, shall set forth:

(1) Under contributions, a list of all the contributions received, including funds or property of the candidate used to cover expenditures. The statement shall list the full name and complete address of each person who contributed an aggregate amount of more than fifty dollars ($50.00), and the amount contributed by that person. The statement may list as a single item the total amount of contributions of fifty dollars ($50.00) or less each obtained in similar fashion.

(2) Under expenditures the name and address of each person to whom an expenditure was made in the amount of twenty-five dollars ($25.00) or more, and the amount, date, and purpose of each such expenditure. Each expenditure in the amount of twenty-five dollars ($25.00) or more shall be vouched for by a receipt or cancelled check or an accurate copy thereof. The statement may list as a single item the total amount of expenditures less than twenty-five dollars ($25.00) without showing the exact amount of or vouching for each such expenditure. Anything of value paid for or contributed by any person shall be listed both as an expenditure and as a contribution.

67-6613. Commercial reporting.

Each newspaper, periodical, broadcasting station, direct mailing company, printer and advertising agency which accepts expenditures from a political treasurer shall keep a current record (available to the public) listing the amounts paid and the obligations incurred by each candidate, political committee or political treasurer to such newspaper, periodical, broadcasting station, direct mailing company, printer or advertising agency.

67-6614. Identification of source of contributions and expenditures.

No contribution shall be made and no expenditure shall be incurred, directly or indirectly, in a fictitious name, anonymously, or by one (1) person through an agent, relative or other person in such a manner as to conceal the identity of the source of the contribution.

67-6614A. Publication or distribution of political statements.

Whenever any person makes an expenditure for the purpose of financing communications expressly advocating the election, approval or defeat of a candidate or measure through any broadcasting station, newspaper, magazine, outdoor advertising facility, direct mailing, or any other type of general public political advertising, the person responsible for such communication shall be clearly indicated on such communication.

67-6615. Inspection by City Clerk.

The City Clerk shall inspect each statement filed in his office under this act within two (2) days after the date it is filed. He shall notify a person required to file a statement under this act immediately if:

(a) it appears that the person has failed to file a statement as required by law or that a statement filed by the person does not conform to law; or

(b) a written complaint is filed with the City Clerk by any registered voter alleging that a statement filed with the City Clerk does not conform to law or to the truth or that a person has failed to file a statement required by law.

67-6616. Examination of statements.

Within three (3) months after the date of each election, the City Clerk shall examine such statement filed with his office under this act; and referring to the election, to determine whether the statement conforms to law. Such examinations shall include a comparison of reports and statements received by the City Clerk pursuant to sections 67-6607--67-6609, 67-6611, 67-6614[, Idaho Code]. The City Clerk may require any person to answer in writing and under oath or affirmation any question within the knowledge of that person concerning the source of any contribution.

Idaho Code 67-6617 through 67-6622 deal with registration and reporting requirements for lobbyists; the sections are not relevant to municipal elections and are not included in this manual.

67-6623. Duties of City Clerk.

The City Clerk is charged with enforcement of the provisions of this act, and in addition to duties otherwise prescribed herein, it shall be his duty:

(a) To prescribe forms for statements and other information required to be filed by this act, and to furnish such forms and instruction manual to persons required to file such statements and information;

(b) To make statements and other information filed with him available for public inspection and copying during regular office hours, and to make copying facilities available at a charge not to exceed actual cost;

(c) To preserve such statements and other information for a period of four (4) years from date of receipt;

(d) To make investigations with respect to statements filed under the provisions of this act, and with respect to alleged failures to file any statement required under the provisions of this act, and upon complaint by any person with respect to alleged violations of any part of this act;

(e) To report suspected violations of law to the appropriate law enforcement authorities;

(f) To prescribe and publish rules in accordance with the provisions of chapter 52, title 67, Idaho Code, and to take such other actions as may be appropriate to carry out the provisions of this act;

(g) To prescribe methods of the filing of reports by electronic means.

67-6624. Statements to be certified.

All statements required to be filed with the City Clerk under this act shall be signed and certified as true and correct by the person required to file the same.

67-6625. Violations — Civil fine — Misdemeanor penalty — Prosecution — Limitation — Venue.

(a) Any person who violates the provisions of section 67-6603 through 67-6614A,...67-6624, 67-6629 or 67-6630, Idaho Code, shall be liable for a civil fine not to exceed two hundred fifty dollars ($250) if an individual, and not more than two thousand five hundred dollars ($2,500) if a person other than an individual. The burden of proof for such civil liability shall be met by showing a preponderance of the evidence.

(b) Any person who violates section 67-6605,...Idaho Code, and any person who knowingly and willfully violates section 67-6603 through 67-6614A,...67-6624, 67-6629 or 67-6630, Idaho Code, is guilty of a misdemeanor and, upon conviction, in addition to the fines set forth in subsection (a) of this section, may be imprisoned for not more than six (6) months or be both fined and imprisoned.

(c) The attorney general or the appropriate prosecuting attorney may prosecute any violations of this act.

(d) Prosecution for violation of this act must be commenced within two (2) years after the date on which the violation occurred.

(e) Venue for prosecution under the provisions of this chapter shall be in the county of residence of the defendant if the defendant is a resident of the state of Idaho, otherwise venue shall be in Ada county.

67-6625A. Late filing of statement or report — Fees.

If any person fails to file a report or statement on or before a specified date, he shall be liable in an amount of fifty dollars ($50.00) per day after the deadline until the statement or report is filed, to the City Clerk. Liability need not be enforced by the City Clerk if on an impartial basis he determines that the late filing was not willful and that enforcement of the liability will not further the purposes of the act, except that no liability shall be waived if a statement or report is not filed within five (5) days after receiving written notice of the filing requirement from the City Clerk.

The remedy provided in this section is cumulative and does not exclude any other remedy or penalty prescribed in section 67-6625, Idaho Code.

67-6626. Injunctions.

The district courts of this state shall have original jurisdiction to issue injunctions to enforce the provisions of this act upon application by any citizen of this state or by the City Clerk. The court may in its discretion require the citizen plaintiff to file a written complaint with the City Clerk prior to seeking injunctive relief. A successful plaintiff is entitled to be reimbursed for reasonable costs of litigation, including reasonable attorney's fees by the person or persons named defendant in said injunctive action. A successful defendant is entitled to be reimbursed for reasonable costs of litigation, including reasonable attorney's fees if the court determines that plaintiff's action was without substantial merit.

67-6627. Severability.

If any provisions of this act or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

67-6628. Construction.

The provisions of this act are to be liberally construed to effectuate the policies and purposes of this act. In the event of conflict between the provisions of this act and any other act, the provisions of this act shall govern.

67-6629. Persuasive poll concerning candidate must identify person or entity paying for poll.

(1) If a person, candidate, political party or political committee requests or compensates a person to:

(a) Conduct or cause to be conducted a persuasive poll by telephone concerning a candidate; or

(b) Produce automated or computerized messages by telephone to conduct a persuasive poll concerning a candidate.

The person conducting the poll shall, at the end of the poll, disclose the name and telephone number of the person, candidate, political party or political committee that requested or compensated the person for the poll.

(2) As used in this section, "persuasive poll" means the canvassing of persons, by means other than an established method of scientific sampling, by asking questions or other information concerning a candidate which is designed to provide information that is designed to advocate the election, approval or defeat of a candidate or measure. The term does not include a poll that is conducted only to measure the public's opinion about or reaction to an issue, fact or theme.

(3) A violation of the provisions of this section shall be punishable as provided in section 67-6625, Idaho Code.

67-6630. Electioneering communications — Statements.

(1) Any person who conducts or transmits any electioneering communication shall be required to file a statement on a form provided by the City Clerk. Contents of the statement shall include the amount spent on such communications, the name and address of the person, and the names and addresses of any persons who contribute fifty dollars ($50.00) or more to any person described in this section.

(2) Any person that incurs costs in excess of one hundred dollars ($100) when making an electioneering communication shall file a statement in accordance with the time limits established by section 67-6611(2), Idaho Code.

(3) In addition to the requirements of subsection (2) of this section, any person that incurs costs of one thousand dollars ($1,000) or more when making an electioneering communication shall file a statement as provided in subsection (1) of this section within forty-eight (48) hours of incurring the costs for such communication.