

1 AN ACT relating to campaign finance.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 121.180 is amended to read as follows:

- 4 (1) (a) Any candidate, slate of candidates, or political issues committee shall be
5 exempt from filing any campaign finance reports required by subsections (3)
6 and (4) of this section if the candidate, slate of candidates, or political issues
7 committee chair files a form prescribed and furnished by the registry stating
8 that currently no contributions have been received and that contributions will
9 not be accepted or expended in excess of three thousand dollars (\$3,000) in
10 any one (1) election. For a candidate for judicial office who desires to be
11 exempt from filing any campaign finance reports as provided in this paragraph,
12 the request for exemption shall be filed by the campaign treasurer of the
13 candidate's campaign committee, but the candidate shall be personally liable for
14 any violation if the campaign treasurer accepts contributions or makes
15 expenditures in excess of the limit and shall be subject to the same penalties as
16 a candidate as provided in subparagraph 1. or 2. of paragraph (k) of this
17 subsection. A separate form shall be required for each primary, regular, or
18 special election in which the candidate or slate of candidates participates or in
19 which the public question appears on the ballot, unless the candidate, slate of
20 candidates, or political issues committee chair indicates on a request for
21 exemption that the request will be applicable to more than one (1) election.
22 The form shall be filed with the same office with which a candidate or slate of
23 candidates files nomination papers or, in the case of a political issues
24 committee, with the registry.
- 25 (b) For a primary, a candidate or slate of candidates shall file a request for
26 exemption not later than the deadline for filing nomination papers and, except
27 as provided in subparagraph 2. of paragraph (c) of this subsection, shall be

1 bound by its terms unless it is rescinded in writing not later than fifteen (15)
2 days after the filing deadline. For a regular election, a candidate or slate of
3 candidates shall file or rescind in writing a request for exemption not later than
4 twenty-five (25) days after the date of the preceding primary election, except
5 as provided in subparagraph 2. of paragraph (c) of this subsection. For a
6 special election, a candidate or slate of candidates shall file a request for
7 exemption not later than ten (10) days after the candidate or slate of candidates
8 is nominated for a special election and shall be bound by its terms unless it is
9 rescinded in writing not later than twenty-five (25) days after the date on
10 which the nomination for a special election is made. A political issues
11 committee chair shall file a request for exemption not later than ten (10) days
12 after the date on which the committee registers with the registry and shall be
13 bound by its terms unless it is rescinded in writing not later than fifteen (15)
14 days after the date on which the request for exemption is filed.

- 15 (c) 1. A candidate or slate of candidates that revokes a request for exemption
16 in a timely manner shall file all reports required of a candidate intending
17 to raise or spend in excess of three thousand dollars (\$3,000) in an
18 election. To revoke the request for an exemption, the candidate or slate
19 of candidates shall file the appropriate form with the registry not later
20 than the deadline for filing a revocation.
- 21 2. A candidate for any city, urban-county government, charter county
22 government, consolidated local government, unified local government, or
23 county office or for any school board office, who is exempted from
24 campaign finance reporting requirements pursuant to paragraph (a) of
25 this subsection but who accepts contributions or makes expenditures in
26 excess of the exempted amount in an election, shall file all applicable
27 reports required for the remainder of that election, based upon the

1 amount of contributions or expenditures the candidate accepts or
2 receives in that election. The filing of applicable required reports by a
3 candidate after the exempted amount is exceeded shall serve as notice to
4 the registry that the initial exemption has been rescinded. No further
5 notice to the registry shall be required and no penalty for exceeding the
6 initial exempted amount shall be imposed against the candidate, except
7 for failure to file applicable reports required after the exempted amount is
8 exceeded.

9 (d) Any candidate or slate of candidates that is subject to an August filing deadline
10 and that intends to execute a request for exemption shall file the appropriate
11 request for exemption not later than the filing deadline and, except as provided
12 in subparagraph 2. of paragraph (c) of this subsection, shall be bound by its
13 terms unless it is rescinded in writing not later than fifteen (15) days after the
14 filing deadline. A candidate or slate of candidates that is covered by this
15 paragraph shall have the same reversion rights as those provided in
16 subparagraph 1. of paragraph (c) of this subsection.

17 (e) Any candidate or slate of candidates that will appear on the ballot in a regular
18 election that has signed a request for exemption for that election may exercise
19 the reversion rights provided in subparagraph 1. of paragraph (c) of this
20 subsection if a candidate or slate of candidates that is subject to an August
21 filing deadline subsequently files in opposition to the candidate or slate of
22 candidates. Except as provided in subparagraph 2. of paragraph (c) of this
23 subsection, a candidate or slate of candidates covered by this paragraph shall
24 comply with the deadline for rescission provided in subparagraph 1. of
25 paragraph (c) of this subsection.

26 (f) Except as provided in subparagraph 2. of paragraph (c) of this subsection, any
27 candidate or slate of candidates that has filed a request for exemption for a

1 regular election that later is opposed by a person who has filed a declaration of
2 intent to receive write-in votes may rescind the request for exemption and
3 exercise the reversion rights provided in subparagraph 1. of paragraph (c) of
4 this subsection.

5 (g) Any candidate or slate of candidates that has filed a request for exemption may
6 petition the registry to determine whether another person is campaigning as a
7 write-in candidate prior to having filed a declaration of intent to receive write-
8 in votes, and, if the registry determines upon a preponderance of the evidence
9 that a person who may later be a write-in candidate is conducting a campaign,
10 the candidate or slate of candidates, except as provided in subparagraph 2. of
11 paragraph (c) of this subsection, may petition the registry to permit the
12 candidate or slate of candidates to exercise the reversion rights provided in
13 subparagraph 1. of paragraph (c) of this subsection.

14 (h) If the opponent of a candidate or slate of candidates is replaced due to his
15 withdrawal because of death, disability, or disqualification, the candidate or
16 slate of candidates, except as provided in subparagraph 2. of paragraph (c) of
17 this subsection, may exercise the reversion rights provided in subparagraph 1.
18 of paragraph (c) of this subsection not later than fifteen (15) days after the
19 party executive committee nominates a replacement for the withdrawn
20 candidate or slate of candidates.

21 (i) A person intending to be a write-in candidate for any office in a regular or
22 special election may execute a request for exemption under paragraph (a) of
23 this subsection and shall be bound by its terms unless it is rescinded in writing
24 not later than fifteen (15) days after the filing deadline for the regular or special
25 election. A person intending to be a write-in candidate who revokes a request
26 for exemption in a timely manner shall file all reports required of a candidate
27 intending to raise or spend in excess of three thousand dollars (\$3,000) in an

1 election. Except as provided in subparagraph 2. of paragraph (c) of this
2 subsection, a person intending to be a write-in candidate who revokes a
3 request for exemption shall file the appropriate form with the registry not later
4 than fifteen (15) days after the filing deadline for the regular or special election.

5 (j) Except as provided in subparagraph 2. of paragraph (c) of this subsection, the
6 campaign committee of any candidate or slate of candidates that has filed a
7 request for exemption or a political issues committee whose chair has filed a
8 request for exemption shall be bound by its terms unless it is rescinded in a
9 timely manner.

10 (k) 1. Except as provided in subparagraph 2. of paragraph (c) of this
11 subsection, any candidate, slate of candidates, or political issues
12 committee that is exempt from filing campaign finance reports pursuant
13 to paragraph (a), (d), or (i) of this subsection that accepts contributions
14 or makes expenditures, or whose campaign treasurer accepts
15 contributions or makes expenditures, in excess of the applicable limit in
16 any one (1) election without rescinding the request for exemption in a
17 timely manner shall comply with all applicable reporting requirements
18 and, in lieu of other penalties prescribed by law, pay a fine of not more
19 than five hundred dollars (\$500) plus the amount by which the spending
20 limit was exceeded.

21 2. Except as provided in subparagraph 2. of paragraph (c) of this
22 subsection, a candidate, slate of candidates, campaign committee, or
23 political issues committee that is exempt from filing campaign finance
24 reports pursuant to paragraph (a), (d), or (i) of this subsection that
25 knowingly accepts contributions or makes expenditures in excess of the
26 applicable spending limit in any one (1) election without rescinding the
27 request for exemption in a timely manner shall comply with all applicable

1 reporting requirements and shall be guilty of a Class D felony.

- 2 (2) (a) State and county executive committees, and caucus campaign committees shall
3 make a full report, upon a prescribed form, to the registry, of all money, loans,
4 or other things of value, received from any source, and expenditures
5 authorized, incurred, or made, since the date of the last report, including:
- 6 1. For each contribution of any amount made by a permanent committee,
7 the name and business address of the permanent committee, the date of
8 the contribution, the amount contributed, and a description of the major
9 business, social, or political interest represented by the permanent
10 committee;
 - 11 2. For other contributions in excess of one hundred dollars (\$100), the full
12 name, address, age if less than the legal voting age, the date of the
13 contribution, the amount of the contribution, and the employer and
14 occupation of each contributor. If the contributor is self-employed, the
15 name under which he or she is doing business shall be listed;
 - 16 3. The total amount of cash contributions received during the reporting
17 period; and
 - 18 4. A complete statement of expenditures authorized, incurred, or made. The
19 complete statement of expenditures shall include the name and address of
20 each person to whom an expenditure is made in excess of twenty-five
21 dollars (\$25), and the amount, date, and purpose of each expenditure.
- 22 (b) In addition to the reporting requirements in paragraph (a) of this subsection,
23 the state executive committee of a political party that has established a building
24 fund account under KRS 121.172 shall make a full report, upon a prescribed
25 form, to the registry, of all contributions received from any source, and
26 expenditures authorized, incurred, or made, since the date of the last report for
27 the separate building fund account, including:

- 1 1. For each contribution of any amount made by a corporation, the name
2 and business address of the corporation, the date of the contribution, the
3 amount contributed, and a description of the major business conducted
4 by the corporation;
 - 5 2. For other contributions in excess of one hundred dollars (\$100), the full
6 name and address of the contributor, the date of the contribution, the
7 amount of the contribution, and the employer and occupation of each
8 contributor. If the contributor is self-employed, the name under which he
9 or she is doing business shall be listed;
 - 10 3. The total amount of cash contributions received during the reporting
11 period; and
 - 12 4. A complete statement of expenditures authorized, incurred, or made. The
13 complete statement of expenditures shall include the name and address of
14 each person to whom an expenditure is made in excess of twenty-five
15 dollars (\$25), and the amount, date, and purpose of each expenditure.
- 16 (c) The report required by paragraph (a) of this subsection shall be made on a
17 semiannual basis and shall be received by the registry by January 31 and by
18 July 31, and any report received by the registry within five (5) days after each
19 filing deadline shall be deemed timely filed. The January report shall cover the
20 period from July 1 to December 31. The July report shall cover the period
21 from January 1 to June 30. If an individual gives a reportable contribution to a
22 caucus campaign committee or to a state or county executive committee with
23 the intention that the contribution or a portion of the contribution go to a
24 candidate or slate of candidates, the name of the contributor and the sum shall
25 be indicated on the committee report. The report required by paragraph (b) of
26 this subsection relating to a state executive committee's building fund account
27 shall be received by the registry within five (5) days after the close of each

1 calendar quarter. The receipts and expenditures of funds remitted to each
2 political party under KRS 141.071 to 141.073 shall be separately accounted
3 for and reported to the registry in the manner required by KRS 121.230. The
4 separate report may be made a separate section within the report required by
5 this subsection to be received by the registry by January 31, and if received by
6 the registry within five (5) days after the filing deadline, it shall be deemed
7 timely filed.

8 (3) (a) Except for candidates or slates of candidates, campaign committees, or
9 political issues committees exempted from reporting requirements pursuant to
10 subsection (1) of this section, each campaign treasurer of a candidate, slate of
11 candidates, campaign committee, or political issues committee who accepts
12 contributions or expends, expects to accept contributions or expend, or
13 contracts to expend more than three thousand dollars (\$3,000) in any one (1)
14 election, and each fundraiser who secures contributions in excess of three
15 thousand dollars (\$3,000) in any one (1) election, shall make a full report to
16 the registry, on a form provided or using a format approved by the registry, of
17 all money, loans, or other things of value, received from any source, and
18 expenditures authorized, incurred, and made, since the date of the last report,
19 including:

- 20 1. For each contribution of any amount made by a permanent committee,
21 the name and business address of the permanent committee, the date of
22 the contribution, the amount contributed, and a description of the major
23 business, social, or political interest represented by the permanent
24 committee;
- 25 2. For each contribution in excess of one hundred dollars (\$100) made to a
26 candidate or slate of candidates for a statewide-elected state office, or to
27 a campaign committee for a candidate or slate of candidates for a

1 statewide-elected state office, the date, name, address, occupation, and
2 employer of each contributor and the spouse of the contributor or, if the
3 contributor or spouse of the contributor is self-employed, the name under
4 which he or she is doing business, and the amount contributed by each
5 contributor; and

6 3. For each contribution in excess of one hundred dollars (\$100) made to
7 any candidate or campaign committee other than those specified in
8 subparagraph 2. of this paragraph or a political issues committee, the full
9 name, address, age if less than the legal voting age, the date of the
10 contribution, the amount of the contribution, and the employer and
11 occupation of each other contributor. If the contributor is self-employed,
12 the name under which he or she is doing business shall be listed;

13 4. The total amount of cash contributions received during the reporting
14 period; and

15 5. A complete statement of all expenditures authorized, incurred, or made.
16 The complete statement of expenditures shall include the name, address,
17 and occupation of each person to whom an expenditure is made in excess
18 of twenty-five dollars (\$25), and the amount, date, and purpose of each
19 expenditure.

20 (b) Reports of all candidates, slates of candidates, campaign committees, political
21 issues committees, and registered fundraisers shall be made as follows:

22 1. Candidates as defined in KRS 121.015(8), slates of candidates, campaign
23 committees, political issues committees, and fundraisers which register in
24 the year before the year an election in which the candidate, a slate of
25 candidates, or public question shall appear on the ballot, shall file
26 financial reports with the registry at the end of the first calendar quarter
27 after persons become candidates or slates of candidates, or following

1 registration of the committee or fundraiser, and each calendar quarter
2 thereafter, ending with the last calendar quarter of that year. Candidates,
3 slates of candidates, committees, and registered fundraisers shall make all
4 reports required by this section during the year in which the election
5 takes place;

6 2. All candidates, slates of candidates, campaign committees, political issues
7 committees, and registered fundraisers shall make reports on the sixtieth
8 day preceding a regular election, including all previous contributions and
9 expenditures;

10 3. All candidates, slates of candidates, campaign committees, political issues
11 committees, and registered fundraisers shall make reports on the thirtieth
12 day preceding an election, including all previous contributions and
13 expenditures;

14 4. All candidates, slates of candidates, campaign committees, political issues
15 committees, and registered fundraisers shall make reports on the fifteenth
16 day preceding the date of the election; and

17 5. All reports to the registry shall be received by the registry on or before
18 each filing deadline, and any report received by the registry within five
19 (5) days after each filing deadline shall be deemed timely filed.

20 (4) Except for candidates, slates of candidates, and political issues committees,
21 exempted pursuant to subsection (1)(a) of this section, all candidates, regardless of
22 funds received or expended, campaign committees, political issues committees, and
23 registered fundraisers shall make post-election reports within thirty (30) days after
24 the election, and any report received by the registry within five (5) days after each
25 filing deadline shall be deemed timely filed.

26 (5) In making the preceding reports, the total gross receipts from each of the following
27 categories shall be listed: proceeds from the sale of tickets for events such as

1 testimonial affairs, dinners, luncheons, rallies, and similar fundraising events, mass
2 collections made at the events, and sales of items such as campaign pins, buttons,
3 hats, ties, literature, and similar materials. When any individual purchase or the
4 aggregate purchases of any item enumerated above from a candidate or slate of
5 candidates for a statewide-elected state office or a campaign committee for a
6 candidate or slate of candidates for a statewide-elected state office exceeds one
7 hundred dollars (\$100), the purchaser shall be identified by name, address, age, if
8 less than the legal voting age, occupation, and employer and the employer of the
9 spouse of the purchaser or, if the purchaser or the spouse of the purchaser is self-
10 employed, the name under which he or she is doing business, and the amount of the
11 purchase. When any individual purchase or the aggregate purchases of any item
12 enumerated above from any candidate or campaign committee other than a candidate
13 or slate of candidates for a statewide-elected state office or campaign committee for
14 a candidate or slate of candidates for a statewide-elected state office exceeds one
15 hundred dollars (\$100), the purchaser shall be identified by name, address, age if less
16 than the legal voting age, occupation, and employer, or if the purchaser is self-
17 employed, the name under which he or she is doing business, and the amount of the
18 purchase. The lists shall be maintained by the campaign treasurer, political issues
19 committee treasurer, registered fundraiser, or other sponsor for inspection by the
20 registry for six (6) years following the date of the election.

21 (6) Each permanent committee, except a federally registered out-of-state permanent
22 committee, inaugural committee, or contributing organization shall make a full
23 report to the registry, on a form provided or using a format approved by the registry,
24 of all money, loans, or other things of value, received by it from any source, and all
25 expenditures authorized, incurred, or made, since the date of the last report,
26 including:

27 (a) For each contribution of any amount made by a permanent committee, the

- 1 name and business address of the permanent committee, the date of the
2 contribution, the amount contributed, and a description of the major business,
3 social, or political interest represented by the permanent committee;
- 4 (b) For other contributions in excess of one hundred dollars (\$100), the full name,
5 address, age if under the legal voting age, the date of the contribution, the
6 amount of the contribution, and the employer and occupation of each
7 contributor. If the contributor is self-employed, the name under which he or
8 she is doing business shall be listed;
- 9 (c) An aggregate amount of cash contributions, the amount contributed by each
10 contributor, and the date of each contribution; and
- 11 (d) A complete statement of all expenditures authorized, incurred, or made,
12 including independent expenditures. This report shall be made by a permanent
13 committee, inaugural committee, or contributing organization to the registry
14 on the last day of the first calendar quarter following the registration of the
15 committee with the registry and on the last day of each succeeding calendar
16 quarter until such time as the committee terminates. A contributing
17 organization shall file a report of contributions received and expenditures on a
18 form provided or using a format approved by the registry not later than the last
19 day of each calendar quarter in which contributions are received or
20 expenditures are made. All reports to the registry shall be received on or
21 before each filing deadline, and any report received by the registry within five
22 (5) days after each filing deadline shall be deemed timely filed.
- 23 (7) If the final statement of a candidate, campaign committee, or political issues
24 committee shows an unexpended balance of contributions, continuing debts and
25 obligations, or an expenditure deficit, the campaign treasurer shall file with the
26 registry a supplemental statement of contributions and expenditures not more than
27 thirty (30) days after the deadline for filing the final statement. Subsequent

1 supplemental statements shall be filed annually, to be received by the registry by
2 December ~~31~~ of each year, and any statement received by the registry within five
3 (5) days after December ~~31~~ of each year shall be deemed timely filed, until the
4 account shows no unexpended balance, continuing debts and obligations,
5 expenditures, or deficit, or until the year before the candidate or a slate of candidates
6 seeks to appear on the ballot for the same office for which the funds in the campaign
7 account were originally contributed, in which case the candidate or a slate of
8 candidates shall file the supplemental annual report by December ~~31~~ of that year
9 or at the end of the first calendar quarter of that year after the candidate or slate of
10 candidates files nomination papers for the next year's primary or regular election, and
11 any report received by the registry within five (5) days after the applicable filing
12 deadline shall be deemed timely filed. All contributions shall be subject to KRS
13 121.150.

14 (8) All reports filed under the provisions of this chapter shall be a matter of public
15 record open to inspection by any member of the public immediately upon receipt of
16 the report by the registry.

17 (9) A candidate or slate of candidates is relieved of the duty personally to file reports
18 and keep records of receipts and expenditures if the candidate or slate states in
19 writing or on forms provided by the registry that:

20 (a) Within five (5) business days after personally receiving any contributions, the
21 candidate or slate of candidates shall surrender possession of the contributions
22 to the treasurer of their principal campaign committee without expending any
23 of the proceeds thereof. No contributions shall be commingled with the
24 candidate's or slated candidates' personal funds or accounts. Contributions
25 received by check, money order, or other written instrument shall be endorsed
26 directly to the campaign committee and shall not be cashed or redeemed by the
27 candidate;

1 (b) The candidate or slate of candidates shall not make any unreimbursed
2 expenditure for the campaign, except that this paragraph does not preclude a
3 candidate or slate from making an expenditure from personal funds to the
4 designated principal campaign committee, which shall be reported by the
5 committee as a contribution received; and

6 (c) The waiver shall continue in effect as long as the candidate or slate of
7 candidates complies with the conditions under which it was granted.

8 (10) No candidate, slate of candidates, campaign committee, political issues committee,
9 or contributing organization shall use or permit the use of contributions or funds
10 solicited or received for the person or in support of or opposition to a public issue
11 which will appear on the ballot to further the candidacy of the person for a different
12 public office, to support or oppose a different public issue, or to further the
13 candidacy of any other person for public office; except that nothing in this subsection
14 shall be deemed to prohibit a candidate or slate of candidates from using funds in the
15 campaign account to purchase admission tickets for any fundraising event or
16 testimonial affair for another candidate or slate of candidates if the amount of the
17 purchase does not exceed two hundred dollars (\$200) per event or affair. Any funds
18 or contributions solicited or received by or on behalf of a candidate, slate of
19 candidates, or any committee, which has been organized in whole or in part to
20 further any candidacy for the same person or to support or oppose the same public
21 issue, shall be deemed to have been solicited or received for the current candidacy or
22 for the election on the public issue if the funds or contributions are solicited or
23 received at any time prior to the regular election for which the candidate, slate of
24 candidates, or public issue is on the ballot. Any unexpended balance of funds not
25 otherwise obligated for the payment of expenses incurred to further a political issue
26 or the candidacy of a person shall, in whole or in part, at the election of the
27 candidate or committee, escheat to the State Treasury, be returned pro rata to all

1 contributors, or, in the case of a partisan candidate, be transferred to a caucus
2 campaign committee, or to the state or county executive committee of the political
3 party of which the candidate is a member except that a candidate, committee, or an
4 official may retain the funds to further the same public issue or to seek election to
5 the same office or may donate the funds to any charitable, nonprofit, or educational
6 institution recognized under Section 501(c)(3) of the United States Internal Revenue
7 Code of 1986, as amended, and any successor thereto.

8 (11) (a) For the purposes of this subsection, "election cycle," as applied to
9 contributions, expenditures, or loans to support or oppose a candidate for a
10 particular office, means the period of time beginning January 1 following a
11 regular election for the office and ending December 31 following the next
12 regular election for that office.

13 (b) For the purpose of this subsection, "election cycle," as applied to
14 contributions, expenditures, or loans to support or oppose a constitutional
15 amendment or public question which appears on the ballot, means the period
16 of time beginning January 1 following a regular election for any state
17 legislative office and ending December 31 following the next regular election
18 for any state legislative office.

19 (c) If adequate and appropriate agency funds are available to implement this
20 subsection, the option of electronic reporting shall be made available by the
21 registry to all candidates, committees, registered fundraisers, and persons
22 making independent expenditures, in addition to those candidates, slates of
23 candidates, and campaign committees that are required to electronically report
24 under KRS 121.120(6)(h).

25 (12) Filers specified in subsection (11) of this section may file required campaign finance
26 reports in paper or electronic format. If the candidate or slate of candidates chooses
27 to file a report in electronic format, the electronic copy shall be the official version

1 for audit and other legal purposes.

2 (13) Filers not required to file reports electronically, as set forth in this section, are
3 strongly encouraged to do so voluntarily.

4 (14) The date that an electronic or on-line report shall be deemed to have been filed with
5 the registry shall be the date on which it is received by the registry.

6 (15) All electronic or online filers shall affirm, under penalty of perjury, that the report
7 filed with the registry is complete and accurate.

8 (16) Filers who submit computer disks which are not readable, cannot be copied, or are
9 not accompanied by any requisite paper copy shall be deemed to not be in
10 compliance with the requirements set forth in this section.

11 (17) No candidate is obligated to file any reports electronically, except for those
12 candidates, slates of candidates, and campaign committees that are required to
13 electronically report under KRS 121.120(6)(h).

14 (18) (a) On each paper and electronic form that it supplies for the reports required
15 under subsections (2), (3), and (6) of this section, the registry shall include an
16 entry reading, "No change since last report."

17 (b) If a person or entity that is required to report under subsection (2), (3), or (6)
18 of this section has received no money, loans, or other things of value from any
19 source since the date of its last report and has not authorized, incurred, or
20 made any expenditures since that date, the person or entity may check or
21 otherwise designate the entry that reads, "No change since last report." A
22 person or entity designating this entry in a report shall state the balance carried
23 forward from the last report but need not specify receipts or expenditures in
24 further detail.