497 24-hour Contribution Report Instructions

CALIFORNIA FORM 497

Use this form for:

- State and local committees making or receiving contribution(s) that total in the aggregate $1,000 or more in the 90 days before an election.
- Committees reporting contributions of $5,000 or more in connection with a state ballot measure.
- State candidates and state ballot measure committees that receive $5,000 or more at any time other than a 90-day election cycle.

State Committees

State committees must file a Form 497 in the following situations:

- Contributions that total in the aggregate $1,000 or more within the 90-day election cycle that are either:
  - made to a candidate, officeholder or ballot measure committee; or
  - received by a candidate, officeholder or ballot measure.

- Contributions that total in the aggregate $1,000 or more received by a committee primarily formed to support or oppose a state candidate(s) or measure(s) within the 90 day election cycle.

- Contributions that total in the aggregate $1,000 or more made to and received by a state or county political party committee within 90 days before any state election.

- Contributions that total in the aggregate $1,000 or more made to a candidate in a CalPERS or CalSTRS election 90 days before an election.

- Contributions made by a recipient committee that total $5,000 or more to support or oppose a single state ballot measure.
  - Required of State E-filers only
  - Complete Part 1 and 2 of this form
  - Not required when a primarily formed ballot measure committee makes a contribution to another primarily formed committee formed for the same measure or another measure on the same ballot. (Refer to FPPC Reg. 18466.)

- A single contribution received by a state candidate's committee or a state primarily formed ballot measure committee of $5,000 or more from a single contributor at any time other than during a 90-day election cycle.

State committees file this form with the Secretary of State. No paper copies of this report are required, and no copies are required to be filed with other filing officers.

Local Committees

Local committees must file a Form 497 in the following situations:

- Contributions that total in the aggregate $1,000 or more within the 90-days before an election that are either:
  - made to a candidate or ballot measure committee; or
  - received by a candidate or ballot measure committee.

- Contributions that total in the aggregate $1,000 or more made to committees primarily formed to support or oppose a local candidate(s) or measure(s). A measure includes certain LAFCO proceedings 90 days before an election.

- Contributions that total in the aggregate $1,000 or more made to a state or county political party committee 90 days prior to any state election.

- Contributions that total in the aggregate $1,000 or more are made to a candidate in a CalPERS or CalSTRS election 90 days before an election.

File Form 497 at the same locations you regularly file campaign statements. Regular mail may not be used. The Form 497 must be filed by fax, guaranteed overnight delivery service, or personal delivery. Some jurisdictions require electronic submissions. Check with your local elections office.

FPPC Form 497 (Mar/2011)
FPPC Form 497 Instructions - Rev. 2 (Nov/2013)
FPPC Advice: advice@fppc.ca.gov (866/275-3772)
www.fppc.ca.gov

497 Contribution Report

Type or print in ink.
Amounts may be rounded to whole dollars.

497 CONTRIBUTION REPORT

NAME OF FILER		Date of This Filing _____	Date Stamp	CALIFORNIA FORM 497
AREA CODE/PHONE NUMBER	I.D. NUMBER *(if applicable)*	Report No. _____		For Official Use Only
STREET ADDRESS		☐ Amendment to Report No. _____ (explain below)		
CITY STATE ZIP CODE		No. of Pages _____		

1. Contribution(s) Received

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC		☐ Check if Loan _____% Provide interest rate
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC		☐ Check if Loan _____% Provide interest rate
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC		☐ Check if Loan _____% Provide interest rate

**Contributor Codes
IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

Reason for Amendment: _____

497 24-hour Contribution Report Instructions

CALIFORNIA FORM 497

Filing Deadlines:

24-hour Deadline

The Form 497 is due within 24 hours of receiving or making contributions of $1,000 or more.

Exceptions:

- Reports due on a weekend or state holiday, other than the weekend before an election, are extended to the next business day.
- Those who **receive** a late non-monetary or in-kind contribution must file Form 497 **within 48 hours** of the date the contribution was received.

10 Business Day Deadline

- A recipient committee that makes contributions totaling $5,000 or more to support or oppose a single state ballot measure must file Form 497 **within 10 business days**. If all required information is reported on a 90-day election report, this 10 business day report is not required.
- If any of a state candidate's committees or a state primarily formed ballot measure committee **receives** a contribution of $5,000 or more from a single contributor at any time other than during a 90-day election cycle, a Form 497 must be filed **within 10 business days.**

Fast Facts:

Refer to the FPPC filing schedule for deadlines, and the local jurisdiction's filing schedule, where applicable.

Contributions that must be reported include monetary and non-monetary contributions, a loan, or any combination of monetary and non-monetary contributions and loans, including contributions or loans from a candidate's personal funds to his or her campaign and contributions to a legal defense committee.

The donor of a non-monetary contribution must notify the recipient of the contribution's value within 24 hours of the date the contribution was made.

Contributions of $5,000 or more received from a non-recipient committee require a major donor notification to be sent to the donor.

The $1,000 reports are required for contributions that total in the aggregate $1,000 during the 90-day election cycle. For example, during the 90 day period before an election, a Form 497 is required if a single source made two $500 contributions to the same candidate.

The $5,000 reports are required only if a single contribution of $5,000 or more is made. It is not cumulated with other contributions from the same source.

Form 497 is not required when a transfer is made between two campaign for elective office committees controlled by the same candidate.

How to Complete

Report Number: A unique identifying number to each Form 497 is required and amendments to a report must clearly identify the original report and the reason for the amendment.

Date of Election: If the contribution was made to a city or county committee, you must enter the date of the election.

Contributions Received:
Complete Part 1.

Contributions Made:
Complete Part 2.

State Ballot Measure Contribution Reports:
Complete Parts 1 and 2. In Part 1, report all contributions of $100 or more received since the closing date of the last campaign statement (Form 450 or 460) filed.

Contributions listed on this form must also be reported on the next regular campaign statement (Form 450 or 460).

This form was prepared by the Fair Political Practices Commission (FPPC). For detailed information on campaign reporting requirements and the Information Practices Act of 1977, see the FPPC Campaign Disclosure Manual.

FPPC Form 497 (Mar/2011)
FPPC Form 497 Instructions - Rev. 2 (Nov/2013)
FPPC Advice: advice@fppc.ca.gov (866/275-3772)
www.fppc.ca.gov

497 Contribution Report

Type or print in ink.
Amounts may be rounded to whole dollars.

497 CONTRIBUTION REPORT

NAME OF FILER		Date of This Filing _____	Date Stamp	CALIFORNIA FORM 497
AREA CODE/PHONE NUMBER	I.D. NUMBER *(if applicable)*	Report No. _____		For Official Use Only
STREET ADDRESS		☐ Amendment to Report No. _____ (explain below)		
CITY	STATE ZIP CODE	No. of Pages _____		

2. Contribution(s) Made

DATE MADE	FULL NAME, STREET ADDRESS AND ZIP CODE OF RECIPIENT (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CANDIDATE AND OFFICE OR MEASURE AND JURISDICTION	AMOUNT OF CONTRIBUTION	DATE OF ELECTION (IF APPLICABLE)

Reason for Amendment: _____

496 Independent Expenditure Report for Non-Electronic Filers

CALIFORNIA FORM 496

For use by all local candidates and committees and all state candidates and committees not required to file electronically with the Secretary of State.

Use this form to report:

➢ 16-Day Late Independent Expenditures Made

- Independent expenditures that cumulatively total **$1,000 or more** to support or oppose a single candidate or a single ballot measure during the 16 days immediately preceding the election in which the candidate or measure will be voted on must be reported as **late independent expenditures.**
- File Form 496 within 24 hours of making the independent expenditure(s) with the filing officer(s) who would receive your campaign statements if you were a committee primarily formed to support or oppose the candidate or ballot measure.
- File Form 496 by fax, guaranteed overnight delivery, or personal delivery. **Regular mail may not be used.** Local ordinance also may require this form to be filed electronically.
- **Candidates:** This form is not required for expenditures supporting your election that are made from your controlled election committee, including expenditures opposing an opponent.

What is an "independent expenditure"?

An "independent expenditure" is an expenditure made in connection with a communication (e.g., a billboard, advertisement, mailing) that expressly advocates the nomination, election, or defeat of a clearly identified candidate or the qualification, passage, or defeat of a clearly identified measure. An independent expenditure is a payment that is not made to—or at the behest of—the affected candidate or committee.

How to Complete Form 496

Report Number. Assign a unique identifying number to each Form 496 report that you file. You may use any numbering system (such as 1, 2, 3, PR-1, PR-2, PR-3).

Amendments. Assign a new unique identifying number as the Report Number, check the Amendment box, and enter the identifying number of the report you are amending. Describe the amendment in the space provided at the bottom of the form.

Part 1. Candidate or Measure. Identify the candidate or ballot measure supported or opposed. Be sure to include the candidate's district number (if any) or the letter or number of the ballot measure. Use a separate form for each candidate or measure. (Example: A committee makes an independent expenditure by running an advertisement opposing two candidates. The ad costs $4,000 and features the candidates equally. The committee must file a separate late independent expenditure report for each candidate and disclose $2,000 for each candidate.)

Part 2. Independent Expenditures. Provide the date, amount and a description of the independent expenditure made (e.g., radio advertisement, billboard, mailing).

Part 3. Contributions Received. Disclose contributions of $100 or more received since the closing date of your last campaign statement (Form 450 or 460) through the date of the independent expenditure. If no previous campaign statement has been filed, disclose contributions of $100 or more received since January 1 of the current calendar year.

Disclose the name and address of the contributor and, if the contributor is an individual, his or her occupation and the name of his or her employer. If the contributor is self-employed, disclose the name of the business. Also disclose the date and amount of the contribution, the contributor code, and type of contribution. Enter the interest rate if the contribution is a loan.

Once you have disclosed a contribution on this form (Form 496), it is not necessary to report that contribution on any additional Form 496 filings you make.

NOTE: Late independent expenditures made and contributions received must also be reported on the next regular campaign statement you file. In addition, a Supplemental Independent Expenditure Report (Form 465) must be filed.

This form was prepared by the Fair Political Practices Commission (FPPC). For detailed information on campaign reporting requirements and the Information Practices Act of 1977, see the FPPC campaign disclosure manual for your type of committee (available from your filing officer or the FPPC). Campaign filing deadlines, forms, and other informational materials are available on the FPPC website (*www.fppc.ca.gov*).

496 Independent Expenditure Report

Type or print in ink.
Amounts may be rounded to whole dollars.

496 INDEPENDENT EXPENDITURE REPORT

NAME OF FILER		Date of This Filing _____	Date Stamp	CALIFORNIA FORM 496
AREA CODE/PHONE NUMBER	I.D. NUMBER *(if applicable)*	Report No. _____		For Official Use Only
STREET ADDRESS		☐ Amendment to Report No. _____ (explain below)		
CITY STATE ZIP CODE		No. of Pages _____		

1. List Only One Candidate or Ballot Measure

NAME OF CANDIDATE SUPPORTED OR OPPOSED			
OFFICE SOUGHT OR HELD	DISTRICT NO.	SUPPORT	OPPOSE

NAME OF BALLOT MEASURE SUPPORTED OR OPPOSED			
BALLOT NO./LETTER	JURISDICTION	SUPPORT	OPPOSE

2. Independent Expenditures Made *Attach additional information on appropriately labeled continuation sheets.*

DATE	DESCRIPTION OF EXPENDITURE	AMOUNT

Reason for Amendment: _____

496 Independent Expenditure Report

496 INDEPENDENT EXPENDITURE REPORT

CALIFORNIA FORM 496

NAME OF FILER

I.D. NUMBER *(If applicable)*

3. Contributions of $100 or More Received *

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE **	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED	INTEREST RATES
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC			If loan, enter interest rate, if any _____ %
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC			If loan, enter interest rate, if any _____ %
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC			If loan, enter interest rate, if any _____ %
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC			If loan, enter interest rate, if any _____ %
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC			If loan, enter interest rate, if any _____ %
		☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC			If loan, enter interest rate, if any _____ %

*Major donor and independent expenditure committees that do not receive contributions are not required to complete Part 3.

**Contributor Codes

IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

Recipient Committee Campaign Statement

CALIFORNIA FORM 460

The Form 460 is for use by ALL recipient committees, including:

Candidates, Officeholders and Their Controlled Committees

- A candidate or officeholder who has a controlled committee, or who has raised or spent or will raise or spend $1,000 or more during a calendar year in connection with election to office or holding office. The Form 460 is also required if $1,000 or more will be raised or spent during the calendar year at the behest of the officeholder or candidate.

Primarily Formed Ballot Measure Committees

- A person, entity, or organization that receives contributions totaling $1,000 or more during a calendar year for the primary purpose of supporting or opposing the qualification, passage, or defeat of a single ballot measure or two or more measures being voted on in the same city, county, multi-county or state election.

Primarily Formed Candidate/Officeholder Committees

- A person, entity, or organization that receives contributions totaling $1,000 or more during a calendar year to support or oppose a single candidate or officeholder, or two or more candidates or officeholders who are being voted upon in the same city, county, or multi-county election. This type of committee is not controlled by the candidate(s) or officeholder(s).

General Purpose Committees

- A person, entity, or organization that receives contributions totaling $1,000 or more during a calendar year to support or oppose various candidates and measures (e.g., political parties, political action committees).

Non-controlled committees that do not receive contributions, loans, or miscellaneous receipts totaling $100 or more from a single source during a calendar year may use Form 450 – Recipient Committee Campaign Statement – Short Form.

Note: Refer to the Statement of Organization, Form 410, for guidance to determine the type of committee.

Use the Form 460 to file any of the following:

- Preelection Statement
- Semi-annual Statement
- Quarterly Statement
- Special Odd-Year Report
- Supplemental Preelection Statement
- Termination Statement
- Amendment to a previously filed statement

Note: Mark the preelection statement box if a committee files a monthly report in connection with a LAFCO proposal.

See reverse for general guidance on where to file this form.

Contribution Limits: Candidates for elective state office are subject to state contribution limits. Contributions received by committees for the purpose of making contributions to candidates for elective state office are also subject to limits. A chart identifying the limits is located at www.fppc.ca.gov. In addition, local candidates may be subject to contribution limits imposed by local ordinance. Questions concerning local limits should be addressed to election officials in the local jurisdiction.

This form was prepared by the Fair Political Practices Commission (FPPC). For detailed information on campaign reporting requirements and the Information Practices Act of 1977, see the FPPC Campaign Disclosure Manual for your type of committee (available from your filing officer or the FPPC). Campaign filing deadlines, forms, and other informational materials are available on the FPPC website (www.fppc.ca.gov).

FPPC Form 460 (Jan/05)
FPPC Form 460 Instructions - Rev. 1 (Aug/2012)
FPPC Advice: advice@fppc.ca.gov • 866/275-3772

Instructions for Recipient Committee Campaign Statement

CALIFORNIA FORM **460**

Where to File:

In general, state committees file with the Secretary of State and local committees file with the filing officer of the local jurisdiction.

State Committees:

State committees include candidates and officeholders, all judicial candidates and judges, committees that support or oppose state candidates and ballot measures (e.g., PACs, political parties), committees that support or oppose candidates and ballot measures in more than one county, and candidates and committees formed for CalPERS or CalSTRS elections.

Secretary of State
Political Reform Division
1500 11th Street, Room 495
Sacramento, CA 95814
Phone (916) 653-6224
Fax (916) 653-5045
www.sos.ca.gov

Additional Copies:

- A copy of this form must also be filed with a state candidate's county of domicile's filing officer, if the state candidate committee does not file Form 460 electronically with the Secretary of State.
- A copy of this form must also be filed with a local filing officer if the committee is controlled by a candidate for state elective office and the committee is formed for a local election.
- A copy of this form must also be filed with the relevant CalPERS or CalSTRS office if the committee is a candidate controlled or a primarily formed committee for a CalPERS or CalSTRS election. A candidate seeking a CalPERS or CalSTRS election is not required to file a copy of the statement with the candidate's county of domicile.

Local Committees:

- Elected officers and candidates for local agencies that have jurisdiction in two or more counties and committees that support or oppose candidates or local measures being voted on in one of these jurisdictions, file an original and one copy with the election official for the county with the largest number of registered voters in the district and one copy with their county of domicile.
- Elected county officeholders and candidates for county offices, and committees that support or oppose candidates or ballot measures being voted on within a single county, file an original and one copy with the election official for that county.
- Elected city officeholders and candidates for city offices, and committees that support or oppose candidates and ballot measures in a single city, file an original and one copy with the city clerk.

Fast Facts:

Paper Copies: All committees must file the original and one copy in paper format with the designated filing officer. Most state committees must also file an electronic version. Some local jurisdictions also require electronic submissions.

Electronic Filing: State committees must file electronic reports with the Secretary of State if the committee receives contributions or makes expenditures totaling $25,000 or more.

General Purpose Committees: FPPC Regulation 18227.5 sets out the procedures for determining whether a committee should file with the state, county, or city elections office. In general, such committees file with the Secretary of State unless the committee is making more than 70% of its contributions and expenditures in connection with a city or county election. The regulation sets out review time lines and exceptions. A committee shall not knowingly file in an incorrect jurisdiction with the intention of avoiding the appropriate legal disclosure to the public. Committees that change jurisdictions file in both jurisdictions until the end of the calendar year.

LAFCO Proposals: Committees primarily formed to support or oppose a LAFCO proposal file this form with the county elections office in the county where the proposal may be voted upon. Once a proposal is listed on a ballot, a committee will file as a multi-county, county or city committee.

Statement of Organization: Committees must make certain that the committee's information on its Statement of Organization, Form 410, is current and correct. This form includes information such as a candidate's year of election and the name of the committee's principal officers as well as other important information on the committee's formation. Information listed on a Form 460 must be the same as that disclosed on the Form 410.

Recipient Committee Campaign Statement Cover Page

(Government Code Sections 84200-84216.5)

SEE INSTRUCTIONS ON REVERSE

Type or print in ink.

Date Stamp

CALIFORNIA FORM 460

Page _____ of _____

For Official Use Only

Statement covers period

from _____

through _____

Date of election if applicable: (Month, Day, Year)

_____

1. Type of Recipient Committee: All Committees – Complete Parts 1, 2, 3, and 4.

- ☐ Officeholder, Candidate Controlled Committee
  - ○ State Candidate Election Committee
  - ○ Recall
  - *(Also Complete Part 5)*
- ☐ General Purpose Committee
  - ○ Sponsored
  - ○ Small Contributor Committee
  - ○ Political Party/Central Committee
- ☐ Primarily Formed Ballot Measure Committee
  - ○ Controlled
  - ○ Sponsored
  - *(Also Complete Part 6)*
- ☐ Primarily Formed Candidate/ Officeholder Committee
  - *(Also Complete Part 7)*

2. Type of Statement:

- ☐ Preelection Statement
- ☐ Semi-annual Statement
- ☐ Termination Statement (Also file a Form 410 Termination)
- ☐ Amendment (Explain below)
- ☐ Quarterly Statement
- ☐ Special Odd-Year Report
- ☐ Supplemental Preelection Statement - Attach Form 495

_____

_____

3. Committee Information

I.D. NUMBER _____

COMMITTEE NAME (OR CANDIDATE'S NAME IF NO COMMITTEE)

STREET ADDRESS (NO P.O. BOX)

CITY | STATE | ZIP CODE | AREA CODE/PHONE

MAILING ADDRESS (IF DIFFERENT) NO. AND STREET OR P.O. BOX

CITY | STATE | ZIP CODE | AREA CODE/PHONE

OPTIONAL: FAX / E-MAIL ADDRESS

Treasurer(s)

NAME OF TREASURER

MAILING ADDRESS

CITY | STATE | ZIP CODE | AREA CODE/PHONE

NAME OF ASSISTANT TREASURER, IF ANY

MAILING ADDRESS

CITY | STATE | ZIP CODE | AREA CODE/PHONE

OPTIONAL: FAX / E-MAIL ADDRESS

4. Verification

I have used all reasonable diligence in preparing and reviewing this statement and to the best of my knowledge the information contained herein and in the attached schedules is true and complete. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on _____ (Date) By _____ (Signature of Treasurer or Assistant Treasurer)

Executed on _____ (Date) By _____ (Signature of Controlling Officeholder, Candidate, State Measure Proponent or Responsible Officer of Sponsor)

Executed on _____ (Date) By _____ (Signature of Controlling Officeholder, Candidate, State Measure Proponent)

Executed on _____ (Date) By _____ (Signature of Controlling Officeholder, Candidate, State Measure Proponent)

Instructions for Recipient Committee Campaign Statement – Cover Page

CALIFORNIA FORM 460

Period Covered by a Statement:

The "period covered" by a campaign statement begins the day after the closing date of the last campaign statement you filed. For example, if the closing date of the last statement was September 30, the beginning date of the next statement will be October 1.

If this is the committee's first campaign statement, begin with January 1 of the current calendar year.

The closing date of the statement depends on the type of statement you are filing.

Date of Election:

If you are filing this statement as a preelection statement in connection with an election, enter the date of the election.

Type of Recipient Committee:

Check one box to indicate the type of committee filing the statement. General descriptions are provided on the cover sheet to this form, or contact your filing officer or the FPPC for assistance. Following are some additional guidelines:

Controlled Committee

- A controlled committee is one that is controlled by a candidate, officeholder or, in the case of a state ballot measure committee, by the proponent of the measure. A committee is "controlled" if the candidate, officeholder, or proponent, his or her agent, or any other committee he or she controls, has a significant influence on the actions or decisions of the committee.

Sponsored Committees

- A sponsored committee is one that has a sponsor—a business entity, organization, union, or other entity—that meets certain criteria. Sponsored ballot measure committees and general purpose committees must include the name of the sponsor in the name of the committee.

Small Contributor Committees

- This term is significant only if the committee makes contributions to candidates running for elective state office.

Type of Statement:

Check the appropriate box(es) to indicate the type of statement you are filing (or amending).

Amendments: If you are filing an amendment to a previously filed statement, give a brief explanation of the amendment and list the schedules being amended. Include an amended summary page, if applicable. Be sure to enter the period covered of the statement you are amending.

Termination: A committee must continue filing campaign statements each year until it is eligible to terminate and files a Form 410 Termination. Most officeholders must continue filing campaign statements until they have terminated all controlled committees and have left office.

Committee I.D. Number:

If the committee has not yet received an identification number from the Secretary of State, enter "Not Yet Received." File Form 410 to obtain an I.D. Number.

Verification:

The statement must be signed by the committee treasurer or the assistant treasurer named on the committee's Statement of Organization (Form 410). An officeholder, candidate, or state measure proponent who controls the committee must also sign the statement. If two or three officeholders, candidates, or proponents control the committee, each must sign the statement. If more than three control the committee, one may sign on behalf of the others.

Under certain circumstances, the responsible officer of a sponsoring organization must sign the statement.

Additional Important Information:

Refer to the FPPC Campaign Disclosure Manual for your type of committee for information about:

- When, where, and what type of statements the committee is required to file.
- Closing date of campaign statements.
- Sponsored committee criteria.
- Termination criteria.
- Recordkeeping requirements and prohibitions.

FPPC Form 460 (Jan/05)
FPPC Form 460 Instructions - Rev. 1 (Aug/2012)
FPPC Advice: advice@fppc.ca.gov • 866/275-3772

Recipient Committee Campaign Statement Cover Page — Part 2

Type or print in ink.

COVER PAGE - PART 2

CALIFORNIA FORM 460

Page _____ of _____

5. Officeholder or Candidate Controlled Committee

NAME OF OFFICEHOLDER OR CANDIDATE

OFFICE SOUGHT OR HELD (INCLUDE LOCATION AND DISTRICT NUMBER IF APPLICABLE)

RESIDENTIAL/BUSINESS ADDRESS (NO. AND STREET) CITY STATE ZIP

Related Committees Not Included in this Statement: *List any committees not included in this statement that are controlled by you or are primarily formed to receive contributions or make expenditures on behalf of your candidacy.*

COMMITTEE NAME	I.D. NUMBER
NAME OF TREASURER	CONTROLLED COMMITTEE? ☐ YES ☐ NO
COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX)	
CITY STATE ZIP CODE AREA CODE/PHONE	

COMMITTEE NAME	I.D. NUMBER
NAME OF TREASURER	CONTROLLED COMMITTEE? ☐ YES ☐ NO
COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX)	
CITY STATE ZIP CODE AREA CODE/PHONE	

6. Primarily Formed Ballot Measure Committee

NAME OF BALLOT MEASURE

BALLOT NO. OR LETTER	JURISDICTION	☐ SUPPORT ☐ OPPOSE

Identify the controlling officeholder, candidate, or state measure proponent, if any.

NAME OF OFFICEHOLDER, CANDIDATE, OR PROPONENT

OFFICE SOUGHT OR HELD	DISTRICT NO. IF ANY

7. Primarily Formed Candidate/Officeholder Committee *List names of officeholder(s) or candidate(s) for which this committee is primarily formed.*

NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	☐ SUPPORT ☐ OPPOSE
NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	☐ SUPPORT ☐ OPPOSE
NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	☐ SUPPORT ☐ OPPOSE
NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	☐ SUPPORT ☐ OPPOSE

Attach continuation sheets if necessary

Instructions for Recipient Committee Campaign Statement – Cover Page

CALIFORNIA FORM 460

Officeholder or Candidate Controlled Committee:

Candidates must have a separate bank account and committee to run for different elective offices. A candidate who is required to file campaign statements in connection with more than one elective office but is only receiving contributions and making expenditures for one of the offices, may include both offices on one Form 460. In Part 5 of the cover page, enter the candidate's name and under "Office Sought or Held," identify each office, and state whether the candidate is seeking or holding the office. The Form 460 must be filed with the appropriate filing officer(s) for each office.

For example, a city councilmember is raising funds to run for the county board of supervisors. She has no committee and is not raising or spending funds in connection with the city office, and has formed a controlled committee for the county office. To comply with the requirements to file campaign statements for both her city office and her county candidacy, she may complete one Form 460 each campaign reporting period, which she will file with the city clerk and the county elections department. In Part 5 of the Form 460 Cover Page, under "Office Sought or Held," she will state that she is holding the office of city councilmember (including the name of the city) and that she is seeking a seat on the board of supervisors (including the name of the county).

Ballot Measure Committee:

Part 6 of the Form 460 Cover Page must be completed by committees that are primarily formed to support or oppose the qualification or passage of a single ballot measure or two or more measures being voted on in the same city, county, multicounty, or state election. A "general purpose" ballot measure committee (one that supports or opposes a variety of state and/or local ballot measures) is not required to complete Part 6.

Campaign Disclosure Statement
Summary Page

Type or print in ink.
Amounts may be rounded to whole dollars.

SUMMARY PAGE

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

Contributions Received

		Column A TOTAL THIS PERIOD (FROM ATTACHED SCHEDULES)	Column B CALENDAR YEAR TOTAL TO DATE
1. Monetary Contributions	*Schedule A, Line 3*	$	$
2. Loans Received	*Schedule B, Line 3*		
3. SUBTOTAL CASH CONTRIBUTIONS	*Add Lines 1 + 2*	$	$
4. Nonmonetary Contributions	*Schedule C, Line 3*		
5. TOTAL CONTRIBUTIONS RECEIVED	*Add Lines 3 + 4*	$	$

Expenditures Made

6. Payments Made	*Schedule E, Line 4*	$	$
7. Loans Made	*Schedule H, Line 3*		
8. SUBTOTAL CASH PAYMENTS	*Add Lines 6 + 7*	$	$
9. Accrued Expenses (Unpaid Bills)	*Schedule F, Line 3*		
10. Nonmonetary Adjustment	*Schedule C, Line 3*		
11. TOTAL EXPENDITURES MADE	*Add Lines 8 + 9 + 10*	$	$

Current Cash Statement

12. Beginning Cash Balance	*Previous Summary Page, Line 16*	$
13. Cash Receipts	*Column A, Line 3 above*	
14. Miscellaneous Increases to Cash	*Schedule I, Line 4*	
15. Cash Payments	*Column A, Line 8 above*	
16. **ENDING CASH BALANCE**	*Add Lines 12 + 13 + 14, then subtract Line 15*	$

If this is a termination statement, Line 16 must be zero.

17. LOAN GUARANTEES RECEIVED ..... *Schedule B, Part 2* $ _____

Cash Equivalents and Outstanding Debts

18. Cash Equivalents ..... *See instructions on reverse* $ _____

19. Outstanding Debts ..... *Add Line 2 + Line 9 in Column B above* $ _____

To calculate Column B, add amounts in Column A to the corresponding amounts from Column B of your last report. Some amounts in Column A may be negative figures that should be subtracted from previous period amounts. If this is the first report being filed for this calendar year, only carry over the amounts from Lines 2, 7, and 9 (if any).

Calendar Year Summary for Candidates Running in Both the State Primary and General Elections

	1/1 through 6/30	7/1 to Date
20. Contributions Received	$	$
21. Expenditures Made	$	$

Expenditure Limit Summary for State Candidates

22. Cumulative Expenditures Made*
(If Subject to Voluntary Expenditure Limit)

Date of Election (mm/dd/yy)	Total to Date
___/___/___	$
___/___/___	$

*Amounts in this section may be different from amounts reported in Column B.

Instructions for Summary Page Campaign Disclosure Statement

CALIFORNIA FORM 460

The Summary Page provides an overview of the committee's financial activities and is completed for each filing.

Column A reflects activities during the current reporting period as reported on Schedules A through H. It is not necessary to attach a blank schedule if there has been no reportable activity during the period, but it is necessary to enter a zero or the word "none" on the appropriate line in Column A of the Summary Page.

Column B figures should reflect the cumulative total since January 1 of the current calendar year.* Add the totals from Column B of the committee's last campaign statement (if any) to the corresponding amounts in Column A. If this is the first report being filed for a calendar year, only carry forward the amounts reported on Lines 2, 7, and 9 of Column B (if any) from the committee's last statement. (Note: The amounts reported on Lines 2, 7, and 9 of Column B should be the same as the total outstanding amounts disclosed in column (d) of Schedules B, F, and H, respectively, of the current report.)

When loans (Schedules B and H) and accrued expenses (Schedule F) are paid, the figures to be carried from the schedules to Lines 2, 7, and 9 of Column A may be negative numbers. In this case, be sure to show them as negative figures on the Summary Page (e.g., with a minus sign (-) or in parentheses), and subtract them when totaling Columns A and B.

*There are exceptions to the calendar year "cumulation period" for candidate elections and ballot measure elections held in January and early February, and for ballot measure qualification activities. Consult the FPPC Campaign Disclosure Manual for your type of committee for additional information.

Current Cash Statement:

Lines 12-16 of the Summary Page should accurately reflect your current cash position. Beginning and ending cash balances should include the total amount of funds in your campaign checking and savings accounts, plus any investments that can be readily converted to cash, such as certificates of deposit, money market accounts, stocks and bonds, etc. (Officeholders and candidates are subject to bank account restrictions, and all committees should read the FPPC Campaign Disclosure Manual regarding appropriate uses of campaign funds.)

Line 12 (Beginning Cash Balance) must be the same as the ending cash balance reported on Line 16 of your previous statement's Summary Page. If this is your first campaign statement, enter zero on Line 12.

Line 16 (Ending Cash Balance) is the total of Lines 12, 13, and 14, **minus** Line 15.

If you are filing a termination statement, Line 16 must be zero.

Cash Equivalents:

"Cash equivalents" include investments that cannot be readily converted to cash, as well as the balance due on all outstanding loans the committee has made to others (from Line 7 of Column B of the Summary Page). Investments that can be readily converted to cash, such as certificates of deposit or money market funds, should be included in the cash on hand figures on Lines 12 and 16 of the Summary Page.

Summary for Primary and General Elections (Lines 20 and 21):

This section is only for committees that are:

- Controlled by a candidate who is being voted on in both the state primary and general elections (does not apply to controlled ballot measure committees); or
- Primarily formed to support or oppose candidates being voted on in both the state primary and general elections.

Complete this summary on the preelection and semi-annual statements for the general election, covering periods during the last six months of the year (July 1-December 31).

Expenditure Ceiling Summary for State Candidates (Line 22):

Candidates for elective state office who have accepted the voluntary expenditure ceiling for a particular election must disclose the total amount of expenditures made through the end of the reporting period that are subject to the expenditure ceiling for the election. Report the date of the election and total amount expended for that election. Report totals for the primary and general elections separately. This information is no longer required if the expenditure ceiling has been lifted. (See FPPC Campaign Disclosure Manual 1.)

Schedule A
Monetary Contributions Received

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE A

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
			SUBTOTAL $			

Schedule A Summary

1. Amount received this period – itemized monetary contributions.
   (Include all Schedule A subtotals.) ..... $ _____
2. Amount received this period – unitemized monetary contributions of less than $100 ..... $ _____
3. Total monetary contributions received this period.
   (Add Lines 1 and 2. Enter here and on the Summary Page, Column A, Line 1.) ..... **TOTAL $** _____

*Contributor Codes
IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

Instructions for Schedule A Monetary Contributions Received

CALIFORNIA FORM **460**

Report monetary contributions (except loans) received during the reporting period on Schedule A. Also report on Schedule A if a contributor forgives a loan for you or a third party pays a loan for you. Loans received during the period are reported on Schedule B. Certain transfers between a state candidate's controlled committees are also disclosed on Schedule A. (See FPPC Campaign Disclosure Manual 1.)

If a total of $100 or more is received from a single contributor during a calendar year, report the name, street address, city, state and zip code of the contributor, the amount contributed this period, and the cumulative amount received from the contributor since January 1 of the current calendar year.* Include monetary and nonmonetary contributions and loans when reporting the cumulative amount.

Contributions totaling less than $100 received from a single contributor during a calendar year are reported as a lump sum on Line 2 of the Schedule A Summary.

*There are exceptions to the calendar year "cumulation period" for candidate elections and ballot measure elections held in January and early February, and for ballot measure qualification activities. (See the FPPC Campaign Disclosure Manuals for candidates and ballot measure committees.)

Date Received:

A monetary contribution has been received when the candidate or committee, or an agent of the candidate or committee, receives or obtains control of the check or other negotiable instrument. There are special rules for reporting the date contributions are received by a committee that collects contributions through employee payroll deductions or membership dues and contributions received electronically (e.g., credit card, text).

Contributor Codes:

For each itemized contributor, check the applicable contributor code:

IND--contributions from any individual's personal funds.

COM--contributions from other committees that receive contributions. These committees will have an identification number assigned by the Secretary of State. Examples: political action committees, other candidates' committees. (State committees should use PTY or SCC when appropriate.)

OTH--business entities and other contributors.

PTY--contributions from political parties (including state and county central committees).

SCC--contributions from small contributor committees (applicable only to state candidates and committees).

Contributions from Individuals:

When itemizing a contribution from an individual, also disclose the contributor's occupation and the name of his or her employer. If the contributor is self-employed, provide the name of his or her business. If the contributor is not employed, enter "none."

It is not necessary to enter occupation and employer information for other types of contributors (such as business entities).

Missing Contributor Information: A contribution of $100 or more must be returned to the contributor within 60 days if the recipient does not obtain the contributor's address, occupation and employer.

Contributions from Committees:

When itemizing a contribution from another recipient committee, disclose the identification number assigned to that committee by the Secretary of State in addition to its name and address. If no ID number has been assigned, provide the name and address of that committee's treasurer.

Intermediaries:

If you receive a contribution through an intermediary (i.e., you have received a contribution check from a person other than the true source of the funds), disclose all of the required information for both the intermediary and the actual contributor.

Per Election to Date:

Candidates subject to state contribution limits (or if required by local ordinance) must disclose the cumulative amount received from each contributor during the limitation cycle in addition to the calendar year cumulative amount. (Candidates for elective state office should refer to FPPC Campaign Disclosure Manual 1.)

Additional Important Information:

Refer to the FPPC Campaign Disclosure Manual for your type of committee for important information about aggregating monetary and nonmonetary contributions, recordkeeping, prohibitions on cash contributions, returning contributions, and more.

Schedule A (Continuation Sheet)
Monetary Contributions Received

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE A (CONT.)

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

NAME OF FILER

I.D. NUMBER

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
		☐IND ☐COM ☐OTH ☐PTY ☐SCC				
				SUBTOTAL $		

*Contributor Codes
IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

SCHEDULE B - PART 1

Schedule B – Part 1
Loans Received

Type or print in ink.
Amounts may be rounded to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

FULL NAME, STREET ADDRESS AND ZIP CODE OF LENDER (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT RECEIVED THIS PERIOD	(c) AMOUNT PAID OR FORGIVEN THIS PERIOD *	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST PAID THIS PERIOD	(f) ORIGINAL AMOUNT OF LOAN	(g) CUMULATIVE CONTRIBUTIONS TO DATE
†☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC		$ _____	$ _____	☐ PAID $ _____ ☐ FORGIVEN $ _____	$ _____ DATE DUE	_____% RATE $ _____	$ _____ DATE INCURRED	CALENDAR YEAR $ _____ PER ELECTION** $ _____
†☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC		$ _____	$ _____	☐ PAID $ _____ ☐ FORGIVEN $ _____	$ _____ DATE DUE	_____% RATE $ _____	$ _____ DATE INCURRED	CALENDAR YEAR $ _____ PER ELECTION** $ _____
†☐ IND ☐ COM ☐ OTH ☐ PTY ☐ SCC		$ _____	$ _____	☐ PAID $ _____ ☐ FORGIVEN $ _____	$ _____ DATE DUE	_____% RATE $ _____	$ _____ DATE INCURRED	CALENDAR YEAR $ _____ PER ELECTION** $ _____
		SUBTOTALS $	$	$	$ (Enter (e) on Schedule E, Line 3)			

Schedule B Summary

1. Loans received this period ..... $ _____
   (Total Column (b) plus unitemized loans of less than $100.)
2. Loans paid or forgiven this period ..... $ _____
   (Total Column (c) plus loans under $100 paid or forgiven.)
   (Include loans paid by a third party that are also itemized on Schedule A.)
3. Net change this period. (**Subtract** Line 2 from Line 1.) ..... **NET** $ _____
   (May be a negative number)
   Enter the net here and on the Summary Page, Column A, Line 2.

†Contributor Codes
IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

*Amounts forgiven or paid by another party also must be reported on Schedule A.
** If required.

Instructions for Schedule B – Part 1 Loans Received

CALIFORNIA FORM 460

All loans received or outstanding are reported on Schedule B. Loans include monetary loans and amounts drawn on lines of credit.

Report loan guarantors on Schedule B – Part 2. A "guarantor" is a third party that co-signs, endorses, or provides security for a loan, or establishes or provides security for a line of credit. A guarantor is also making a contribution.

When a state candidate guarantees a loan from a commercial lending institution in connection with his or her election, both the lending institution and the candidate are required to be disclosed as the lender.

For each loan of $100 or more that was received or was outstanding during the reporting period, disclose the lender's name and address. Report the original source of all loans received. E.g., for a loan from a commercial lending institution for which a candidate is personally liable, report the lending institution as the lender.

Column (a) – Enter the outstanding loan balance at the beginning of this period (Column (d) of last report). If the loan was received this period, this column will be blank.

Column (b) – Enter the amount received from the lender during this reporting period. If this loan was received in a previous reporting period, leave blank.

Column (c) – Enter the amount of any reduction of the loan during this reporting period. Check whether the loan was paid or forgiven. When the lender forgives a loan or a third party makes a payment on a loan, also report the lender or third party on Schedule A.

Column (d) – Enter the outstanding balance of the loan at the close of this reporting period. Enter the due date, if any.

Column (e) – Enter the interest rate and the amount of interest paid on the loan(s) during this reporting period. Interest paid is reported separately from payments made on the loan principal. Interest payments are also transferred to the Schedule E Summary.

Column (f) – Enter the original amount of the loan and date received. If this is the first time you are reporting the loan, this will be the same amount reported in Column (b).

Column (g) – Enter the cumulative amount of contributions (loans, monetary and nonmonetary contributions) received from the lender during the calendar year covered by this statement. Candidates subject to state contribution limits (or if required by local ordinance) must disclose the cumulative amount received from each contributor during the limitation cycle in addition to the calendar year cumulative amount. (Candidates for elective state office should refer to FPPC Campaign Disclosure Manual 1.)

Schedule B Summary:

The Schedule B Summary reflects the "net change" in your loan activity. That is, loan payments made during the period are subtracted from new loans received. When the loan payments number is larger than the amount of new loans received, Line 3 will be a negative figure. For example, if $200 is paid during the period and only $100 is received in new loans, report the net change on Line 3 as "-$100" or "($100)." Be sure to carry this figure to the Summary Page as a negative figure to be subtracted from Summary Page totals.

Additional Important Information:

Refer to the Instructions for Schedule A for important information about:

- Contributor Codes
- Contributions from Individuals
- Contributions from Committees
- Intermediaries

A loan received from a commercial lending institution in the normal course of business is reportable on Schedule B but is not considered a contribution. Contributor codes and cumulative amounts (Column (g)) are required only for loans that are contributions.

Refer to the FPPC Campaign Disclosure Manual for your type of committee for important information about recordkeeping, prohibitions on cash contributions, returning contributions, and more.

Schedule B – Part 2
Loan Guarantors

Type or print in ink.
Amounts may be rounded
to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

FULL NAME, STREET ADDRESS AND ZIP CODE OF GUARANTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	LOAN	AMOUNT GUARANTEED THIS PERIOD	CUMULATIVE TO DATE	BALANCE OUTSTANDING TO DATE
	☐IND ☐COM ☐OTH ☐PTY ☐SCC		LENDER DATE		CALENDAR YEAR $ PER ELECTION (IF REQUIRED) $	
	☐IND ☐COM ☐OTH ☐PTY ☐SCC		LENDER DATE		CALENDAR YEAR $ PER ELECTION (IF REQUIRED) $	
	☐IND ☐COM ☐OTH ☐PTY ☐SCC		LENDER DATE		CALENDAR YEAR $ PER ELECTION (IF REQUIRED) $	
	☐IND ☐COM ☐OTH ☐PTY ☐SCC		LENDER DATE		CALENDAR YEAR $ PER ELECTION (IF REQUIRED) $	
			SUBTOTAL $		Enter on Summary Page, Line 17 only.	

Instructions for Schedule B – Part 2 Loan Guarantors

CALIFORNIA FORM 460

Guarantors of loans received or outstanding during the reporting period are reported on Schedule B – Part 2. A "guarantor" is a third party that co-signs, endorses, or provides security for a loan, or establishes or provides security for a line of credit. A guarantor is also making a contribution.

For each guarantor of $100 or more, enter the name and address of the guarantor and, if the guarantor is an individual, his/her occupation and employer or, if self employed, the name of his/her business.

Enter the name of the lender or the entity at which a line of credit was established and the date of the loan or the date the line of credit was established.

Enter the amount guaranteed this period, if applicable. For lines of credit, enter the full amount established or secured by the guarantor during the period. (Report amounts **drawn** on a line of credit on Schedule B – Part 1.)

Enter the cumulative amount guaranteed during the calendar year covered by the statement. Candidates subject to state contribution limits (or if required by local ordinance) must disclose the cumulative amount received from each contributor during the limitation cycle in addition to the calendar year cumulative amount. (Candidates for elective state office should refer to FPPC Campaign Disclosure Manual 1.)

Report the outstanding balance for which the guarantor is liable at the close of this reporting period.

Loan guarantees are not included in the Schedule B Summary, but are carried forward in a lump sum to Line 17 of the Summary Page.

Schedule C
Nonmonetary Contributions Received

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE C

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	DESCRIPTION OF GOODS OR SERVICES	AMOUNT/ FAIR MARKET VALUE	CUMULATIVE TO DATE CALENDAR YEAR (JAN 1 - DEC 31)	PER ELECTION TO DATE (IF REQUIRED)
		☐IND ☐COM ☐OTH ☐PTY ☐SCC					
		☐IND ☐COM ☐OTH ☐PTY ☐SCC					
		☐IND ☐COM ☐OTH ☐PTY ☐SCC					
		☐IND ☐COM ☐OTH ☐PTY ☐SCC					
Attach additional information on appropriately labeled continuation sheets.				**SUBTOTAL $**			

Schedule C Summary

1. Amount received this period – itemized nonmonetary contributions.
   (Include all Schedule C subtotals.) ..... $ _____
2. Amount received this period – unitemized nonmonetary contributions of less than $100 ..... $ _____
3. Total nonmonetary contributions received this period.
   (Add Lines 1 and 2. Enter here and on the Summary Page, Column A, Lines 4 and 10.) ..... **TOTAL $** _____

*Contributor Codes
IND – Individual
COM – Recipient Committee (other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

Instructions for Schedule C Nonmonetary Contributions Received

CALIFORNIA FORM 460

Report the receipt of nonmonetary contributions on Schedule C.

Nonmonetary contributions include:

- Goods and services for which you have not paid the fair market value, including items donated for auctions or garage sales, such as artwork or furniture.
- A discount that is not available to the public generally.
- Salary payments made by an employer for an employee who spends 10% or more of his or her compensated time in a calendar month working for your committee.

Volunteer personal services and payments voluntarily made by a person for his or her own campaign-related travel expenses are not reportable. The occupant of a home or office can host a fundraiser without making a nonmonetary contribution as long as the total cost of the fundraiser is $500 or less.

If a total of $100 or more is received from a single contributor during a calendar year, report the name, street address, city, state and zip code of the contributor, the amount contributed this period, and the cumulative amount received from the contributor since January 1 of the current calendar year. Include monetary and nonmonetary contributions and loans when reporting the cumulative amount.

Contributions totaling less than $100 received from a single contributor during a calendar year are reported as a lump sum on Line 2 of the Schedule C Summary.

Date Received:

A nonmonetary contribution has been received on the earlier of the following: 1) the date the contributor made an expenditure for goods or services at your behest (in consultation or coordination with you, or at your request or suggestion); or 2) the date you or your agent obtained possession or control of the goods or services.

Per Election to Date:

Candidates subject to state contribution limits (or if required by local ordinance) must disclose the cumulative amount received from each contributor during the limitation cycle in addition to the calendar year cumulative amount. (Candidates for elective state office should refer to FPPC Campaign Disclosure Manual 1.)

Fair Market Value:

The fair market value of a nonmonetary contribution is the amount it would cost to purchase the goods or services on the open market. The fair market value can be more than the amount it cost the contributor to provide the goods or services to you.

If you do not know the value of a nonmonetary contribution, you may request the contributor to provide you with a written statement of the value. If you make a request in writing and the value of the contribution is $100 or more, the contributor is required by law to provide the information.

Administrative Services:

Administrative overhead and start-up expenses paid by a sponsoring organization for its sponsored committee are not contributions to the committee but must be reported on Schedule C. Report the value of the services in the "Description of Goods or Services" column and a zero in the "Amount" and "Cumulative to Date" columns.

Nonmonetary Contributions as Expenditures:

The total of nonmonetary contributions is reported on the Summary Page as both contributions received and expenditures made. Enter the total on Line 3 of the Schedule C Summary on both Lines 4 and 10 of the Summary Page. (State Candidates: Most nonmonetary contributions also count for purposes of the voluntary expenditure limits.)

Additional Important Information:

Refer to the Instructions for Schedule A for important information about:

- Contributor Codes
- Contributions from Individuals
- Contributions from Committees
- Intermediaries

Refer to the FPPC Campaign Disclosure Manual for your type of committee for important information about aggregating monetary and nonmonetary contributions, recordkeeping, and more.

Schedule D
Summary of Expenditures Supporting/Opposing Other Candidates, Measures and Committees

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE D

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

DATE	NAME OF CANDIDATE, OFFICE, AND DISTRICT, OR MEASURE NUMBER OR LETTER AND JURISDICTION, OR COMMITTEE	TYPE OF PAYMENT	DESCRIPTION (IF REQUIRED)	AMOUNT THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
			SUBTOTAL $			

Schedule D Summary

1. Itemized contributions and independent expenditures made this period. (Include all Schedule D subtotals.) ..... $ _____

2. Unitemized contributions and independent expenditures made this period of under $100 ..... $ _____

3. Total contributions and independent expenditures made this period. (Add Lines 1 and 2. Do not enter on the Summary Page.) ..... **TOTAL $** _____

Instructions for Schedule D Summary of Expenditures Supporting/Opposing Other Candidates, Measures, and Committees

CALIFORNIA FORM 460

Schedule D is a summary of payments reported on Schedules E, F, and H that are contributions or independent expenditures to support or oppose candidates and committees. These include:

- A direct monetary contribution or loan made to another candidate or committee.
- A payment made to a vendor for goods or services for a candidate or committee (a nonmonetary contribution).
- A donation to a candidate or committee of goods on hand, or the payment of salary or expenses for a campaign employee who spends 10% or more of his or her compensated time working for another candidate or committee.
- A payment made for a communication (e.g., a mailing, billboard, radio ad) that expressly advocates the election, passage or defeat of a clearly identified candidate or ballot measure, but the payment is **not** made to–or at the behest of–the candidate or a ballot measure committee. These payments are "independent expenditures" and may trigger additional reports for your committee.

Note:
Campaign funds of a candidate or officeholder may not be used to make independent expenditures to support or oppose other candidates.

If a total of $100 or more is contributed or expended during a calendar year to support or oppose a single candidate, ballot measure, or a general purpose committee (e.g., a political party), disclose the name of the candidate and the office sought or held and the candidate's district, if any, the number or letter and jurisdiction of the ballot measure, or the name of the general purpose committee. For each candidate or measure listed, indicate whether the payment was made to support or oppose the candidate or measure. For example, if you made a contribution to the Committee Against Measure A, check the "Oppose" box.

Disclose the date(s) and amount(s) of contributions or independent expenditures made this period relative to each candidate, measure, or committee, and the cumulative amount contributed or paid to date relative to the candidate, measure, or committee since January 1 of the current calendar year. Cumulate contributions and independent expenditures separately.

Contributions and expenditures of less than $100 to support or oppose a single candidate or measure during a calendar year are totaled and reported as a lump sum on Line 2 of the Schedule D Summary.

Per Election to Date:

If a contribution is made to a candidate that is subject to state contribution limits (or if required by local ordinance), disclose the total amount contributed to the committee in connection with each limitation cycle and identify the election year. The primary and general elections are separate elections. For example, a $3,900 contribution to a candidate for the primary election in 2012 would be disclosed as "$3,900 P-12."

"Per Election to Date" Column

Limitation Cycle		Year of Election	
Primary	P	2012	12
General	G	2013	13
Special	S	2014	14
Runoff	R	2015	15

Description:

If you contributed goods on hand to another candidate or committee (e.g., office supplies), describe the goods or services in the "Description" column and disclose the fair market value of the contribution. The fair market value is the amount it would cost the recipient to purchase the goods or services. Because payments must be described when they are reported on Schedules E and F, you need not provide a description on Schedule D for payments reported on Schedules E or F that are nonmonetary contributions or independent expenditures.

Date of Contribution or Expenditure:

A monetary contribution is made on the date it is mailed, delivered, or otherwise transmitted it to the candidate or committee. A nonmonetary contribution is made on the earlier of the following: 1) the date you made an expenditure for goods or services at the behest of the candidate or committee; or 2) the date the candidate or committee obtained possession or control of the goods or services.

Additional Important Information:

Refer to the FPPC Campaign Disclosure Manual for your type of committee for important information about recordkeeping, prohibitions on cash payments, restrictions on the use of campaign funds, and more.

Schedule D
(Continuation Sheet)
Summary of Expenditures Supporting/Opposing Other Candidates, Measures and Committees

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE D (CONT.)

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

NAME OF FILER

I.D. NUMBER

DATE	NAME OF CANDIDATE, OFFICE, AND DISTRICT, OR MEASURE NUMBER OR LETTER AND JURISDICTION, OR COMMITTEE	TYPE OF PAYMENT	DESCRIPTION (IF REQUIRED)	AMOUNT THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
	☐ Support ☐ Oppose	☐ Monetary Contribution ☐ Nonmonetary Contribution ☐ Independent Expenditure				
				SUBTOTAL $		

SCHEDULE E

Schedule E
Payments Made

Type or print in ink.
Amounts may be rounded to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ **of** _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP	campaign paraphernalia/misc.	MBR	member communications	RAD	radio airtime and production costs
CNS	campaign consultants	MTG	meetings and appearances	RFD	returned contributions
CTB	contribution (explain nonmonetary)*	OFC	office expenses	SAL	campaign workers' salaries
CVC	civic donations	PET	petition circulating	TEL	t.v. or cable airtime and production costs
FIL	candidate filing/ballot fees	PHO	phone banks	TRC	candidate travel, lodging, and meals
FND	fundraising events	POL	polling and survey research	TRS	staff/spouse travel, lodging, and meals
IND	independent expenditure supporting/opposing others (explain)*	POS	postage, delivery and messenger services	TSF	transfer between committees of the same candidate/sponsor
LEG	legal defense	PRO	professional services (legal, accounting)	VOT	voter registration
LIT	campaign literature and mailings	PRT	print ads	WEB	information technology costs (internet, e-mail)

NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE	OR	DESCRIPTION OF PAYMENT	AMOUNT PAID

* **Payments that are contributions or independent expenditures must also be summarized on Schedule D.**

SUBTOTAL $

Schedule E Summary

1. Itemized payments made this period. (Include all Schedule E subtotals.) ..... $ _____
2. Unitemized payments made this period of under $100 ..... $ _____
3. Total interest paid this period on loans. (Enter amount from Schedule B, Part 1, Column (e).) ..... $ _____
4. Total payments made this period. (Add Lines 1, 2, and 3. Enter here and on the Summary Page, Column A, Line 6.) ..... **TOTAL $** _____

Instructions for Schedule E Payments Made

CALIFORNIA FORM 460

Report payments on Schedule E (other than loans).

For each payment of $100 or more made during the period, report the name and street address, city, state, and zip code of the payee or creditor, and the amount paid during the period. Payments of less than $100 during the period are reported as a lump sum on Line 2 of the Schedule E Summary. However, if two or more payments under $100 were made for a single product or service and the total paid during the period was $100 or more, itemize the total amount paid during the period.

Report payments made on accrued expenses. Also report the required information on Schedule F.

Code or Description of Payment:

If one of the codes listed on Schedule E fully describes the payment, enter the code. A full description of each code is provided on the back of the Schedule E-Continuation Sheet. If none of the codes fully explains the payment, leave the "Code" column blank and enter a brief description of the goods or services purchased in the "Description of Payment" column.

Credit Card Payments:

Disclose the name, address, and amount paid to the credit card company during the period. Also disclose the name, address, amount paid, and code or description of payment for each vendor paid $100 or more. You may disclose the vendor payments on Schedule E or Schedule G.

Payments by Agents and Independent Contractors:

When an agent or independent contractor (e.g., campaign worker, advertising agency, campaign management firm) makes payments on your behalf ("subvendor payments"), disclose the name, address, amount paid, and code or description of payment for each vendor paid $500 or more. Disclose payments to the agent or independent contractor on Schedule E. You may disclose the subvendor payments on Schedule E or Schedule G.

Loans:

Report interest paid on loans received on Line 3 of the Schedule E Summary (from Schedule B, Part 1, Column (e)).

Report payments made on loans received on Schedule B and loans made to others on Schedule H. Do not report on Schedule E.

Savings Accounts/Certificates of Deposit/Money Market Accounts:

Do not report transfers of campaign funds into savings accounts, certificates of deposit, money market accounts, or the purchase of any other asset that can readily be converted to cash on Schedule E. Continue reporting these amounts as part of your cash on hand on the Summary Page.

Candidates:

- Candidates must briefly describe the political, legislative, or governmental purpose of an itemized expenditure for gifts, meals, and travel payments. FPPC Regulation 18421.7 sets out the requirements.
- Candidate controlled ballot measure committee funds may only be used to make payments related to a state or local measure or potential measure (including qualification activities) anticipated by the committee. See FPPC Regulation 18521.5.

Ballot Measure Committees

A ballot measure committee that makes a payment to any business entity (1) which is owned 50 percent or more by any of the indiiduals listed below, or (2) in which any of the individuals listed below is an officer, partner, consultant or employee, must report that individual's name, relationship to the committee, and a description of the ownership interest or position with the business entity. Individuals covered by (1) and (2) above include:

- -- A candidate or person controlling the committee; or
- -- An officer or employee of the committee; or
- -- The spouse of any of the above.

Schedule E (Continuation Sheet) Payments Made

Type or print in ink.
Amounts may be rounded to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP	campaign paraphernalia/misc.	MBR	member communications	RAD	radio airtime and production costs
CNS	campaign consultants	MTG	meetings and appearances	RFD	returned contributions
CTB	contribution (explain nonmonetary)*	OFC	office expenses	SAL	campaign workers' salaries
CVC	civic donations	PET	petition circulating	TEL	t.v. or cable airtime and production costs
FIL	candidate filing/ballot fees	PHO	phone banks	TRC	candidate travel, lodging, and meals
FND	fundraising events	POL	polling and survey research	TRS	staff/spouse travel, lodging, and meals
IND	independent expenditure supporting/opposing others (explain)*	POS	postage, delivery and messenger services	TSF	transfer between committees of the same candidate/sponsor
LEG	legal defense	PRO	professional services (legal, accounting)	VOT	voter registration
LIT	campaign literature and mailings	PRT	print ads	WEB	information technology costs (internet, e-mail)

NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE	OR	DESCRIPTION OF PAYMENT	AMOUNT PAID

* Payments that are contributions or independent expenditures must also be summarized on Schedule D.

SUBTOTAL $

Instructions for Schedule E (Continued) Payments Made

CALIFORNIA FORM **460**

Codes:

CMP: Campaign paraphernalia/misc. Lawn signs, buttons, bumper stickers, T-shirts, potholders, etc. Includes costs of election night event.

CNS: Campaign consultants. Fees and commissions paid to professional campaign management or consulting firms.

CTB: Contributions. Contributions made to other candidates and committees. Use "CTB" for direct monetary contributions. For nonmonetary (in-kind) contributions, use "CTB" and, if one of the other codes accurately describes the expenditure, you may enter that code also. Otherwise, describe the payment. Also provide the name of the candidate or committee that received the nonmonetary contribution in the "Description of Payment" column.*

CVC: Civic donations. Donations to civic, nonprofit or education organizations; payments for community events.

FIL: Candidate Filing/Ballot Fees. Payments to election officials for candidate filing fees and fees charged for publication of a ballot statement.

FND: Fundraising events. Expenditures associated with holding a fundraising event, including payments for event space to hotels or halls, payments for food and beverages to restaurants, caterers and other vendors, and payments for speakers, entertainment, and decorations. Includes costs of house parties. (Use "LIT" for costs of invitations, brochures, and solicitations associated with fundraising events.)

IND: Independent expenditures. Payments for communications that support/oppose other candidates or measures that are not made in consultation or coordination with the candidates or a ballot measure committee. Use "IND" and, if one of the other codes accurately describes the independent expenditure, you may enter that code also. Otherwise, describe the payment. Also provide the name of the candidate or ballot measure supported or opposed by the expenditure.*

LEG: Legal Defense. Attorney or other fees paid for legal defense.

LIT: Campaign literature and mailings. Preparation, production, and distribution of campaign literature, direct mail pieces, fundraising solicitations, and door hangers. Includes costs of mailing lists, design/graphics, copy and layout, printing and photocopying. Includes payments to be on a slate mailer, and for absentee ballot mailers.

MBR: Member Communications. Payments for communications to members, employees, or shareholders of an organization, or their family members, for the purpose of supporting or opposing a candidate or ballot measure.

MTG: Meetings and appearances. Costs associated with meetings, press conferences, town halls, constituent meetings, etc.

OFC: Office expenses. Expenditures for office rent; utilities (including cellular phone service); purchase or rental of office equipment (computer, fax, photocopier, etc.) and furniture; office supplies, etc.

PET: Petition circulating. Includes payments for printing petitions and payments to signature gathering firms for ballot measure qualification drives.

PHO: Phone banks. Costs of phone banks.

POL: Polling and survey research. Costs of designing and conducting polls, reports on election trends, voter surveys, etc.

POS: Postage, delivery and messenger services. Includes U.S. Postal Service, Federal Express, United Parcel Service, and other delivery and courier services.

PRO: Professional services. Includes legal, accounting, and bookkeeping services.

PRT: Print space and production costs. Includes advertising space in newspapers, magazines and other publications, and billboard ads.

RAD: Radio airtime and production costs.

RFD: Returned contributions.

SAL: Campaign workers salaries. Includes state and federal payroll taxes.

TEL: Television or cable airtime and video production costs.

TRC: Candidate travel. Payments or reimbursements for travel, lodging, and meals of a candidate.

TRS: Staff/spouse travel. Payments or reimbursements for travel, lodging, and meals of a candidate's representative (staff), or member of the candidate's household.

TSF: Transfers. Only use this code to report the transfer of funds to another authorized committee of the same candidate or sponsoring organization. Report funds this committee gives to other committees on Schedule E, as contributions ("CTB") to those committees, not as transfers.

VOT: Voter registration costs.

WEB: Information technology costs. Includes payments for website design, e-mail, internet access, production of website and e-mail advertising.

***Payments that are contributions or independent expenditures to support or oppose other candidates, measures, and committees must also be summarized on Schedule D.**

Schedule F
Accrued Expenses (Unpaid Bills)

Type or print in ink.
Amounts may be rounded to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM **460**

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP	campaign paraphernalia/misc.	MBR	member communications	RAD	radio airtime and production costs
CNS	campaign consultants	MTG	meetings and appearances	RFD	returned contributions
CTB	contribution (explain nonmonetary)*	OFC	office expenses	SAL	campaign workers' salaries
CVC	civic donations	PET	petition circulating	TEL	t.v. or cable airtime and production costs
FIL	candidate filing/ballot fees	PHO	phone banks	TRC	candidate travel, lodging, and meals
FND	fundraising events	POL	polling and survey research	TRS	staff/spouse travel, lodging, and meals
IND	independent expenditure supporting/opposing others (explain)*	POS	postage, delivery and messenger services	TSF	transfer between committees of the same candidate/sponsor
LEG	legal defense	PRO	professional services (legal, accounting)	VOT	voter registration
LIT	campaign literature and mailings	PRT	print ads	WEB	information technology costs (internet, e-mail)

NAME AND ADDRESS OF CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR DESCRIPTION OF PAYMENT	(a) OUTSTANDING BALANCE BEGINNING OF THIS PERIOD	(b) AMOUNT INCURRED THIS PERIOD	(c) AMOUNT PAID THIS PERIOD (ALSO REPORT ON E)	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD
* Payments that are contributions or independent expenditures must also be summarized on Schedule D.	SUBTOTALS $	$	$	$	$

Schedule F Summary

1. Total accrued expenses incurred this period. (Include all Schedule F, Column (b) subtotals for accrued expenses of $100 or more, plus total unitemized accrued expenses under $100.) ..... **INCURRED TOTALS $** _____

2. Total accrued expenses paid this period. (Include all Schedule F, Column (c) subtotals for payments on accrued expenses of $100 or more, plus total unitemized payments on accrued expenses under $100.) ..... **PAID TOTALS $** _____

3. Net change this period. (**Subtract** Line 2 from Line 1. Enter the difference here and on the Summary Page, Column A, Line 9.) ..... **NET $** _____ May be a negative number

Instructions for Schedule F Accrued Expenses (Unpaid Bills)

CALIFORNIA FORM 460

Report unpaid bills for goods or services on Schedule F.

If the amount owed to a single vendor is $100 or more at the end of the reporting period, you must disclose the name and street address, city, state, and zip code of the payee or creditor and the amount incurred during the period that is outstanding at the end of the period (Column (b)). Continue reporting the accrued expense on each subsequent campaign statement until it is paid.

You are not required to report on Schedule F regular administrative overhead expenses, such as rent, utilities, phones, or employee salaries if you have not received a bill in the normal course of business or if the due date for the payment is after the closing date of the statement.

If you do not know the exact amount of a debt or obligation, provide an estimate. Once the exact amount is known, amend the estimated amount or note the correct amount on the next campaign statement.

Unpaid bills of less than $100 at the end of the reporting period are added together and included in the total reported on Line 1 of the Schedule F Summary.

When accrued expenses are paid, the payments are reported on Schedule E. Also report the payment on Schedule F, Column (c).

Code or Description of Payment:

If one of the expenditure codes listed on Schedule F fully describes the payment, enter the code. A full description of each code is provided on the back of the Schedule E Continuation Sheet. If none of the codes fully explains the expenditure, enter a brief description of the goods or services instead.

There are special instructions on the back of the Schedule E Continuation Sheet for coding and describing nonmonetary contributions and independent expenditures to support/oppose other candidates, committees, and ballot measures.

Accrued expenses that are nonmonetary contributions and independent expenditures must also be summarized on Schedule D when incurred.

Credit Card Payments:

Disclose the name, address, and amount owed or paid to the credit card company during the period. Also disclose the name, address, amount paid, and code or description of payment for each vendor paid $100 or more. You may disclose the vendor payments on Schedule F or Schedule G.

Payments by Agents and Independent Contractors:

When an agent or independent contractor (e.g., campaign worker, advertising agency, campaign management firm) makes payments on your behalf ("subvendor payments"), disclose the name, address, amount paid, and code or description of payment for each vendor paid $500 or more. Disclose amounts owed to the agent or independent contractor on Schedule F. You may disclose the subvendor payments on Schedule F or Schedule G.

Note: It is not necessary to reitemize credit card vendors or agent subvendors on Schedule F or G when payments are made on accrued expenses, or if an accrued expense is itemized on more than one statement.

Forgiveness or Third Party Payment of an Accrued Expense:

If a creditor forgives or reduces an outstanding debt, or a third party pays a debt for you, report the transaction as follows:

- In the "Description of Payment" column, state that the debt was forgiven, reduced, or paid by a third party.
- Report the amount forgiven, reduced, or paid by a third party as a negative figure in the "Amount Incurred This Period" column (Column (b)).
- Report a nonmonetary contribution from the creditor or third party on Schedule C.

Do not report the forgiveness, reduction, or third party payment on Schedule E.

Refer to the FPPC Campaign Disclosure Manual for your type of committee for important information about recordkeeping, cash expenditures, permissible uses of campaign funds, and more.

Schedule F
(Continuation Sheet)
Accrued Expenses (Unpaid Bills)

Type or print in ink.
Amounts may be rounded to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ **of** _____

NAME OF FILER

I.D. NUMBER

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP	campaign paraphernalia/misc.	MBR	member communications	RAD	radio airtime and production costs
CNS	campaign consultants	MTG	meetings and appearances	RFD	returned contributions
CTB	contribution (explain nonmonetary)*	OFC	office expenses	SAL	campaign workers' salaries
CVC	civic donations	PET	petition circulating	TEL	t.v. or cable airtime and production costs
FIL	candidate filing/ballot fees	PHO	phone banks	TRC	candidate travel, lodging, and meals
FND	fundraising events	POL	polling and survey research	TRS	staff/spouse travel, lodging, and meals
IND	independent expenditure supporting/opposing others (explain)*	POS	postage, delivery and messenger services	TSF	transfer between committees of the same candidate/sponsor
LEG	legal defense	PRO	professional services (legal, accounting)	VOT	voter registration
LIT	campaign literature and mailings	PRT	print ads	WEB	information technology costs (internet, e-mail)

*** Payments that are contributions or independent expenditures must also be summarized on Schedule D.**

NAME AND ADDRESS OF CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR DESCRIPTION OF PAYMENT	(a) OUTSTANDING BALANCE BEGINNING OF THIS PERIOD	(b) AMOUNT INCURRED THIS PERIOD	(c) AMOUNT PAID THIS PERIOD (ALSO REPORT ON E)	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD
	SUBTOTALS	$	$	$	$

Schedule G
Payments Made by an Agent or Independent Contractor (on Behalf of This Committee)

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE G

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

NAME OF AGENT OR INDEPENDENT CONTRACTOR

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP	campaign paraphernalia/misc.	MBR	member communications	RAD	radio airtime and production costs
CNS	campaign consultants	MTG	meetings and appearances	RFD	returned contributions
CTB	contribution (explain nonmonetary)*	OFC	office expenses	SAL	campaign workers' salaries
CVC	civic donations	PET	petition circulating	TEL	t.v. or cable airtime and production costs
FIL	candidate filing/ballot fees	PHO	phone banks	TRC	candidate travel, lodging, and meals
FND	fundraising events	POL	polling and survey research	TRS	staff/spouse travel, lodging, and meals
IND	independent expenditure supporting/opposing others (explain)*	POS	postage, delivery and messenger services	TSF	transfer between committees of the same candidate/sponsor
LEG	legal defense	PRO	professional services (legal, accounting)	VOT	voter registration
LIT	campaign literature and mailings	PRT	print ads	WEB	information technology costs (internet, e-mail)

*** Payments that are contributions or independent expenditures must also be summarized on Schedule D.**

NAME AND ADDRESS OF PAYEE OR CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE	OR	DESCRIPTION OF PAYMENT	AMOUNT PAID

Attach additional information on appropriately labeled continuation sheets.

TOTAL* $

** Do not transfer to any other schedule or to the Summary Page. This total may not equal the amount paid to the agent or independent contractor as reported on Schedule E.*

Instructions for Schedule G Payments Made by an Agent or Independent Contractor

CALIFORNIA FORM **460**

Report payments made on your behalf during the reporting period by an agent or independent contractor (such as a campaign management firm or an advertising agency) on Schedule G.

Schedule G may be completed by the agent or independent contractor and provided to you or Schedule G may be completed by you from information provided by the agent or independent contractor.

Report expenditures of $500 or more (other than expenditures for the agent's or independent contractor's overhead and normal operating expenses) made on your behalf during the reporting period.

Once a subvendor payment has been itemized on Schedule E, F, or G, it does not need to be itemized again. For example, if a subvendor payment is reported on Schedule F or G as part of an accrued expense, the subvendor information does not need to be reported again on subsequent reports.

Code or Description of Payment:

If one of the expenditure codes listed on Schedule G fully describes the payment, enter the code. A full description of each code is provided on the back of the Schedule E Continuation Sheet. If none of the codes fully explains the expenditure, enter a brief description of the payment instead.

Important: Officeholders and candidates may reimburse an agent or independent contractor for expenditures made on their behalf only if all of the following criteria are met:

- There is a written contract between the officeholder or candidate and the agent or independent contractor that provides for the reimbursement;
- The treasurer is provided with a dated receipt and written description of each expenditure prior to reimbursement; and
- Reimbursement is paid within 45 calendar days after the agent or independent contractor makes the expenditures.

Generally, if reimbursement is not paid within 45 calendar days, report the expenditure as a nonmonetary contribution on Schedule C.

Refer to the FPPC Campaign Disclosure Manual for your type of committee for additional instructions.

Schedule H
Loans Made to Others*

Type or print in ink.
Amounts may be rounded to whole dollars.

Statement covers period
from _____
through _____

CALIFORNIA FORM **460**

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

FULL NAME, STREET ADDRESS AND ZIP CODE OF RECIPIENT (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT LOANED THIS PERIOD	(c) REPAYMENT OR FORGIVENESS THIS PERIOD*	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST RECEIVED	(f) ORIGINAL AMOUNT OF LOAN	(g) CUMULATIVE LOANS TO DATE
		$ _____	$ _____	☐ PAID $ _____ ☐ FORGIVEN $ _____	$ _____ DATE DUE	_____% RATE $ _____	$ _____ DATE INCURRED	CALENDAR YEAR $ _____ PER ELECTION** $ _____
		$ _____	$ _____	☐ PAID $ _____ ☐ FORGIVEN $ _____	$ _____ DATE DUE	_____% RATE $ _____	$ _____ DATE INCURRED	CALENDAR YEAR $ _____ PER ELECTION** $ _____
*Loans that are contributions to another candidate or committee must also be summarized on Schedule D. Loans forgiven must also be reported on Schedule E.		SUBTOTALS	$	$	$	$ (Enter (e) on Schedule I, Line 3)		

Schedule H Summary

1. Loans made this period ..... $ _____
   (Total Column (b) plus unitemized loans of less than $100.)
2. Payments received on loans ..... $ _____
   (Total Column (c) plus unitemized payments of less than $100.)
3. Net change this period. (**Subtract** Line 2 from Line 1.) ..... **NET** $ _____
   (May be a negative number)
   (Enter the net here and on the Summary Page, Column A, Line 7.)

**If Required

Instructions for Schedule H Loans Made to Others

CALIFORNIA FORM 460

All loans made or outstanding are reported on Schedule H.

Generally, campaign funds may be used to make loans to other candidates, officeholders, or committees (unless otherwise prohibited) and to bona fide charitable, educational, civic, religious, or similar tax-exempt nonprofit organizations. There are restrictions on loans to any other person, including a candidate who controls the committee, or to a nonprofit organization that is affiliated with a candidate, the treasurer, or other committee officials.

For each loan of $100 or more that was made or was outstanding during the reporting period, disclose the recipient's name and address and, if an individual, his/her occupation and employer or, if self employed, the name of the business.

Column (a) – Enter the outstanding loan balance at the beginning of this period (column (d) of last report.) If the loan was made this period, this column will be blank.

Column (b) – Enter the amount loaned to the recipient during this reporting period. If this loan was made in a previous reporting period, leave blank.

Column (c) – Enter the amount of any reduction of the loan during this reporting period. Check whether the loan was paid or forgiven. If the committee forgives a loan, also report the transaction on Schedule E.

Column (d) – Enter the outstanding balance of the loan(s) at the close of this reporting period. Enter the due date, if any.

Column (e) – Enter the interest rate and amount of interest received on the loan(s) during this reporting period. Interest received is reported separately from payments received on the loan principal. Interest payments are also transferred to the Schedule I Summary.

Column (f) – Enter the original amount of the loan and date made. If this is the first time you are reporting the loan, this will be the same amount reported in Column (b).

Column (g) – For each loan made during this reporting period that is a contribution,* enter the cumulative amount of contributions (loans, monetary and nonmonetary contributions) made to the recipient during the calendar year covered by the statement. If the recipient is a candidate subject to state contribution limits, or the information is required by local ordinance, also enter the total amount contributed to the candidate in connection with each limitation cycle and identify the election year. (For contributions to state candidates, see the Schedule D instructions.)

Schedule H Summary:

The Schedule H Summary reflects the "net change" in the committee's loan activity. That is, repayments received are subtracted from new loans made. When the repayment number is larger than the amount of the new loans made, Line 3 will be a negative figure. For example, if $200 is received by the committee during the period and only $100 is made in new loans, report the net change on Line 3 as "-$100" or "($100)." Be sure to carry this figure to the Summary Page as a negative figure to be subtracted from Summary Page totals.

Refer to the FPPC Campaign Disclosure Manual for your type of committee for important information about recordkeeping, prohibitions on cash contributions, loan restrictions, and more.

*Loans that are contributions to candidates or other committees must also be reported on Schedule D.

Schedule I
Miscellaneous Increases to Cash

Type or print in ink.
Amounts may be rounded to whole dollars.

SCHEDULE I

Statement covers period
from _____
through _____

CALIFORNIA FORM 460

Page _____ of _____

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

I.D. NUMBER

DATE RECEIVED	FULL NAME AND ADDRESS OF SOURCE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	DESCRIPTION OF RECEIPT	AMOUNT OF INCREASE TO CASH

Attach additional information on appropriately labeled continuation sheets.

SUBTOTAL $

Schedule I Summary

1. Itemized increases to cash this period. ..... $ _____
2. Unitemized increases to cash of under $100 this period. ..... $ _____
3. Total of all interest received this period on loans made to others. (Schedule H, Column (e).) ..... $ _____
4. Total miscellaneous increases to cash this period. (Add Lines 1, 2, and 3. Enter here and on the Summary Page, Line 14.) ..... **TOTAL** $ _____

Instructions for Schedule I Miscellaneous Increases to Cash

CALIFORNIA FORM 460

Report any transaction that increases the cash position of the officeholder, candidate, or committee, but is not a monetary contribution, loan, or loan repayment, on Schedule I.

Itemize the sources of $100 or more received during the reporting period.

Examples include:

- Interest received or credited to checking or savings accounts or other time deposits.
- Proceeds from the sale of property, such as paintings, furniture, or other items sold at garage sales or auctions, etc., when the amount received is the "fair market value" of the item. Amounts received over the fair market value are reported on Schedule A. (Report donated items as nonmonetary contributions on Schedule C.)
- Proceeds from the sale of campaign property, such as office furniture or equipment.
- Refunds received on deposits, such as telephone deposits.
- Refunds received from overpayment of bills.
- Transfers received from another authorized committee of the same candidate. (Candidates for elective state office should refer to FPPC Campaign Disclosure Manual 1 for information about reporting transferred funds that must be attributed to specific contributors of the committee making the transfer.)

Report on Line 3 of the Schedule I Summary the lump sum of interest payments received on loans made to others. Do not itemize. This amount is transferred from Schedule H, Column (g).