

# IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD

An Independent Agency of the Executive Branch

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## IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD

JOHNSON FOR SENATE )  
DISTRICT 3, )  
A Candidate's Committee, )  
AND ) **PERMISSION FOR ADJUSTING ENTRY**  
DAVID JOHNSON, )  
Candidate. )

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Iowa Code section 68A.402 requires the accurate reporting of campaign information. Occasionally, a committee may not be able to balance the amounts on disclosure reports with the amount of money in the campaign bank account. In this matter, the committee reports \$73.51 more than what is accounted for in the committee's campaign bank statement.

The purpose of an adjusting entry is to permit a committee to enter a transaction on the appropriate disclosure report schedule to bring the disclosure report into balance with the campaign bank account without further work needing to be done by the committee. This decision is based on the amount of work that a committee has undertaken to resolve a particular discrepancy, the amount of funds raised and spent by the committee, and the committee's past compliance with the campaign laws.

Based on these factors, IT IS SO PERMITTED that the Johnson for Senate District 3 committee makes an adjusting entry of \$73.51. The Board's staff shall make the necessary adjustment to the appropriate report and notify the committee when the adjustment is complete.

BY DIRECTION AND ORDER OF THE BOARD

Served by: W. Charles Smithson  
W. Charles Smithson, Executive Director

Dated this 5<sup>th</sup> day of July, 2004.