



Campaign Finance Disclosure Report

STOP! File online at <https://sdcfr.sdsos.gov/>

County, city and school candidates and ballot question committees, contact the office where you filed your nominating petition or ballot question petition to see what is required to be filed in that jurisdiction.

The Secretary of State's office is ministerial in filing and is not responsible for accuracy. It is the **Committee's responsibility** to provide accurate information (SDCL 12-27-49).

WHO FILES this form with the Secretary of State's Office:

Committee Types

- Statewide Political Action Committees • Statewide Political Parties • Statewide Ballot Question Committees
- Statewide Candidate Committees • Legislative Candidate Committees • County and Auxiliary Political Parties

Political Committee Information Required (please print):

If this is a Candidate Committee, list the candidate name as it appears on the nominating petition and office the candidate is seeking.

FULL NAME OF POLITICAL COMMITTEE Joel Koskan for SD Legislature

Candidate First and Last Name Joel Koskan Office Sought SD senate

Type of Political Committee (see options above) Legislative Committee

Mailing Address (PO Box or Street) 26119 287th Ave City Wood State SD Zip 57585

Committee Telephone Number 6054523445

Committee Email address (if applicable) joelkoskan@hotmail.com

Treasurer Name Sally Koskan

Treasurer Mailing Address (PO Box or Street) Same as above City _____ State _____ Zip _____

Treasurer Telephone Number 6054523445 Treasurer Email Address sallykoskan@hotmail.com

If you are a **Ballot Question Committee**, explain, in detail, the measure(s) and/or issue(s) the committee is involved with and whether the committee support(s) or oppose(s) them.

Type of Campaign Report (you must select one):

- Pre-Primary Pre-General Year-End Termination of Committee

You may also select one of the reports below in combination with a report above:

- Amendment (for most recent report filed) Termination of Committee

No person may execute this report knowing it is false in any material respect. Any violation may be subject to a civil and/or criminal penalty. Any person who, with intent to defraud, falsely makes, completes, or alters a written instrument of any kind, or passes any forged instrument of any kind is guilty of forgery. Forgery is a Class 5 felony (SDCL 22-39-36). I also understand that failure to timely file any statement, amendment, or correction required subjects the Treasurer, who is responsible for filings under SDCL 12-27, to a civil penalty of \$200.00 (county political parties and auxiliary organizations, \$50.00) for each violation (SDCL 12-27-29.1). Additional penalties not to exceed \$250 could be assessed SDCL 12-27-29.4. I also understand that failure to timely file reports or pay penalties could result in the candidate not being certified for office (SDCL 12-27-29.3).

Date: 11/15/2022

Signature of Treasurer

DIRECT CONTRIBUTIONS FROM INDIVIDUALS

*This section reports all contributions from individuals, including family members. If a family member contribution is over the limit for an individual (there are no limits on family member contributions), please make sure to designate next to the Contributor name that they are a family member. (SDCL 12-27-7, 12-27-8, 12-27-9, 12-27-10)

*No person, entity, candidate, or political committee may give or accept a contribution unless the name, mailing address, city and state of the contributor is made known to the person, entity, candidate, or political committee receiving the contribution. (SDCL 12-27-11)

*NEW (effective July 1, 2019): Any contribution from a person who is an unemancipated minor shall be deducted from the total contribution permitted under this section by the unemancipated minor's custodial parent or parents. (SDCL 25-5-24 defines emancipated minor)

UNITIZED DIRECT CONTRIBUTIONS FROM INDIVIDUALS	
<i>This is the sum of all contributions of \$100.00 or less from individuals. (SDCL 12-27-24 (11))</i>	Amount
TOTAL of all Unitized Direct Contributions from Individuals:	\$-35

ITEMIZED DIRECT CONTRIBUTIONS FROM INDIVIDUALS		
<i>Enter all itemized contributions of more than \$100.00 in the aggregate from each individual below (SDCL 12-27-24 (12)).</i>		
Example: Joe gave \$50.00 in a previous reporting period and gave \$100.00 in this reporting period, so his contributions are now required to be Itemized since his total amount contributed in the calendar year is <u>more than</u> \$100.00. His calendar year aggregate amount is now \$150.00. For this example, \$100.00 would be disclosed.		
Contributor First and Last Name	Mailing address (Street or PO Box, City, State, Zip Code)	Amount
Joe Smith	1234 5 th Ave, Pierre, SD 57501	\$100.00*
B.R. Hoffman	2608 N. Career Avenue	\$-200
Joel and Sally Koskan	26119 287th Ave Wood, SD 57585	\$845.89
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL of all Itemized Direct Contributions from Individuals:		\$ 645.89

LOANS MADE TO THIS COMMITTEE (SDCL 12-27-24 (17))		
Loan Contributor Name	Mailing address (Street or PO Box, City, State, Zip Code)	Amount
		\$
		\$
		\$
		\$
TOTAL of all Loans Made to this Committee:		\$

DIRECT CONTRIBUTIONS FROM ENTITIES

ALL political committees may receive direct contributions from entities (SDCL 12-27-7, 8, 9, 10, and 18)

An entity is defined as any organized or unorganized association, business corporation, limited liability company, nonprofit corporation, limited liability partnership, limited liability limited partnership, limited partnership, partnership, cooperative, trust except for a trust account representing or containing only a contributor's personal funds, business trust, association, club, labor union, or collective bargaining organization; any local, state or national organization to which a labor organization pays membership or per capita fees, based upon its affiliation and membership; any trade or professional association that receives its funds from membership dues or service fees, whether organized inside or outside the state; any other entity of any kind, except a natural person that is, has been, or could be recognized by law; or any group of persons acting in concert that is not defined as a political committee in this chapter except, an entity is not a candidate, a public office holder, or a political committee.

*If you are a **ballot question committee**, which received a contribution from an entity, you must include with this report the **Ballot Question Contribution Statement** you received from the entity.

Entity Name	Mailing Address (Street or PO Box)	City, State and Zip Code	Amount
Missouri River Denistry	304 Island Dr	Ft. Pierre SD 57532	\$-250
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
TOTAL of all Itemized Direct Contributions from Entities:			\$-250

DIRECT CONTRIBUTIONS FROM POLITICAL PARTIES

A political party is defined by SDCL 12-27-1 (19). All contributions from Political Parties must be entered as a separate item listing the required information below.

Political Party name	Mailing Address (Street or PO Box)	City, State and Zip Code	Amount
Mellette County Republican Party	Po Box 5	White River, SD 57579	\$-250
Brule County Republicans	PO box 376	Chamberlain, SD 57325	\$-500
Senate republican Campaign Committee	5909 W Bristol Dr	Sioux Falls SD 57106	\$-10000
			\$
			\$
			\$
TOTAL of all Itemized Direct Contributions from Political Parties:			\$-10,750

DIRECT CONTRIBUTIONS FROM IN-STATE POLITICAL ACTION COMMITTEES

A political action committee (PAC) is defined by SDCL 12-27-1 (17). All contributions from In-State Political Action Committees must be entered as a separate item listing the required information below.

In-State PAC name	Mailing Address (Street or PO Box)	City, State and Zip Code	Amount
Six PAC	po box 212	Pierre SD 57501	\$-250
SODAK-D-PAC	804 N. Euclid AVE STE 103	Pierre, SD 57501-1194	\$-250
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
TOTAL of all Itemized Direct Contributions from In-State Political Action Committees:			\$-500

DIRECT CONTRIBUTIONS FROM OUT-OF-STATE OR FEDERAL PACS

All contributions must be itemized separately and include the PAC name and mailing address and also the name and website address of the filing office where the PAC regularly files their campaign finance report(s).

Examples: Filing Office Name = Federal Election Commission (FEC) and Filing Website Address = FEC.gov

Out-of-State or Federal PAC Name	Mailing Address (Street or PO Box, City, State, Zip Code)	Filing Office Name	Filing Website Address	Amount
Convention of States South Dakota PAC	9365 Counselors Row			\$-500
				\$
				\$
				\$
TOTAL of all Itemized Direct Contributions from Out-of-State or Federal Political Action Committees:				\$-500

DIRECT CONTRIBUTIONS FROM BALLOT QUESTION COMMITTEES

A ballot question committee is defined by (SDCL 12-27-1 (2)). All contributions from Ballot Question Committees must be entered as a separate item listing the required information below.

Ballot Question Committee name	Mailing Address (Street or PO Box)	City, State and Zip Code	Amount
			\$
			\$
			\$
TOTAL of all Itemized Direct Contributions from Ballot Question Committees:			\$

DIRECT CONTRIBUTIONS FROM CANDIDATE COMMITTEES

A candidate committee is defined by SDCL 12-27-1 (3). All contributions from Candidate Committees must be entered as a separate item listing the required information below.

Candidate Committee Name	Mailing Address (Street or PO Box)	City, State and Zip Code	Amount
			\$
			\$
			\$
			\$
			\$
			\$
TOTAL of all Itemized Direct Contributions from Candidate Committees:			\$

OTHER INCOME

This section reports all income received from any refunds, rebates, interest earned, sale of property, or other income which is not a direct contribution, during this reporting period. (SDCL 12-27-24 (15)) Cash donations from unknown sources are prohibited. Any contribution, money, or other thing of value received by a candidate or political committee from an unknown source shall be donated to a nonprofit charitable entity. (SDCL 12-27-11)

Source of Income	Description	Amount
Example: Fundraiser	Raffle or Silent Auction	\$100.00
		\$
		\$
		\$
TOTAL of all Other Income:		\$

DONATED GOODS OR SERVICES

A donated good or service is defined as a good or service provided at no charge or for less than its fair market value. The term does not include the value of services provided by a person as a volunteer for or on behalf of any candidate or political committee, including the free or discounted use of the volunteer's residence or office. (SDCL 12-27-1 (12))

Name and Mailing address (Street or PO Box, City, State, Zip Code)	Description	Estimated Value
Example: Joe Smith, 125 State Street, Pierre, SD	Plywood for campaign signs	\$200.00
		\$
		\$
TOTAL of all Donated Goods or Services:		\$

ESTABLISHING AND ADMINISTERING COMMITTEE/SOLICITATION COSTS

List a description and estimated value of funds or donations by an entity to its own political committee for establishing and administering the political committee and for any solicitation costs of the political committee. SDCL 12-27-24 (16)

Entity Name	Categorical Description	Amount
Example: ABC Company	ABC Company pays for the administration of their ABC PAC (ex: office space rent, utility costs, equipment rental, salary for Treasurer)	\$2,000.00
		\$
		\$

EXPENDITURES

This section reports expenses that the committee has incurred. Categories have been provided for reporting common expenses. All operational expenses shall be listed.

OPERATIONAL EXPENDITURES (SDCL 12-27-24 (19))	
Categorical Description (Miscellaneous Expense Category is Prohibited)	Amount
Do not list Independent Communication Expenditures on this page (see page 7).	
Advertising	\$
Bank Fees	\$
Consulting	\$
Credit Card Fees	\$
Event Expenses	\$350
Loan Repayment	\$
Nonprofit Charitable Organization	\$
Office Supplies	\$
Phone	\$
Postage	\$
Printing	\$
Rent	\$
Salaries	\$
Travel	\$2500
Utilities	\$
List additional expense categories below. (i.e. gifts, meals, etc.; Miscellaneous is Prohibited SDCL 12-27-24(19))	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL of all Operational Expenditures:	\$2850

CONTRIBUTIONS MADE TO OTHER CANDIDATES &/OR COMMITTEES

This section reports all contributions that this committee has made to another candidate and/or committee.

Name of Candidate or Committee	Amount
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL of all Contributions to Other Candidates and/or Committees:	\$

INDEPENDENT COMMUNICATION EXPENDITURES

Lists the **NAME** of the candidate, public office holder, or ballot question related to the independent communication expenditure, the **AMOUNT SPENT** on each independent communication and a **DESCRIPTION** of the independent communication expenditure. (SDCL 12-27-24 (20))

SDCL 12-27-1 (11) is the definition of Independent Communication Expenditure: *an expenditure, including the payment of money or exchange of other valuable consideration or promise, made by a person, entity, or political committee for a communication concerning a candidate or a ballot question **which is not** made to, controlled by, coordinated with, requested by, or made upon consultation with that candidate, political committee or agent of a candidate or political committee.*

Name Candidate, Public Office Holder or Ballot Question Committee	Description of Communication	Date of Communication	Amount Spent
			\$
			\$
			\$
			\$
			\$
			\$
TOTAL of all Expenditures for Communications:			\$

DONATED GOODS OR SERVICES TO CANDIDATES OR COMMITTEES

A donated good or service is defined as a good or service provided at no charge or for less than its fair market value. The term does not include the value of services provided by a person as a volunteer for or on behalf of any candidate or political committee, including the free or discounted use of the volunteer's residence or office. (SDCL 12-27-1 (12))

Name and Mailing address (Street or PO Box, City, State, Zip Code)	Description	Estimated Value
Example: Joe Smith, 125 State Street, Pierre, SD	Plywood for campaign signs	\$200.00
		\$
		\$
TOTAL of all Donated Goods or Services to Candidates or Committees:		\$

List any additional comments or explanations, below, regarding entries within this report:

SUMMARY OF INCOME AND EXPENDITURES

BEGINNING BALANCE \$ 14,239.11

The beginning balance is \$0.00 for new committees. For existing committees, this beginning balance is the ending balance from the last report filed.

	INCOME	EXPENSES
INCOME TOTALS		
Unitemized Contributions (total from page 2)	\$ -35	
Itemized Contributions (total from page 2)	\$ 646.89	
Loans Made to this Committee (total from page 2)	\$ 0.00	
Contributions from Entities (total from page 3)	\$ -250.00	
Contributions from Political Parties (total from page 3)	\$ -10,750.00	
Contributions from In-State Political Action Committees (total from page 4)	\$ -500.00	
Contributions from Ballot Question Committees (total from page 4)	\$.00	
Contributions from Out-of-State or Federal Political Action Committees (total from page 4)	\$ -500.00	
Contributions from Candidate Committees (total from page 5)	\$.00	
Other Income (total from page 5)	\$.00	
TOTAL of Income	\$ 2850	

EXPENSE TOTALS		
Operational Expenditures (total from page 6)		\$ 2,850
Contributions to Candidates and/or Committees (total from page 7)		\$
Independent Communication Expenditures (total from page 7)		\$
TOTAL of Expenses		\$ 2,850

ENDING BALANCE \$0

The ending balance cannot be negative.

*If this is a **Termination Report**, the ending balance must be zero and there cannot be any outstanding debts, obligations or loans. (SDCL 12-27-25)*

Below is the total of non-cash transactions conducted during the reporting period. These amounts **do not** calculate into the **ENDING BALANCE** above.

Donated Goods or Services Received (total from page 5)	\$
Donated Goods or Services to Candidates & Committees (total from page 7)	\$

Return completed form to:

Secretary of State's Office

Attn: Elections • 500 E Capitol Ave., Ste. 204 • Pierre, SD 57501

Email: cfr@state.sd.us • Fax: 605-773-6580