

INSTRUCTIONS FOR COMPLETING THE CAMPAIGN CONTRIBUTION AND EXPENDITURE REPORT

STATE AND DISTRICT CANDIDATES

SECTION 1 - Indicate general candidate information and title of office sought. Include, if applicable, information concerning the candidate's campaign committee. Also, if you are amending a report, the appropriate box at the top of the page should be checked. The law requires that the report be signed under penalty of perjury. The place for the notarized signature is at the bottom of the front page of the report.

NOTE: State and District candidates are required to file this report with the Secretary of State.
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SECTION 2 - Check the box for the type of election and write in the year in which the election will be held.

SECTION 3 - Check the appropriate box to indicate which report you are completing and fill in the dates covered by the report. Please note the various types of reports included. If you are completing a quarterly report, you should check the appropriate box in the first column. If it is a monthly report, columns 2-4 list each month. In addition, there is a box for the Preelection report. Check this box if it is appropriate.

LINE 4 - This line, along with lines 5-10, contains SUMMARY information regarding campaign finance activity during the reporting period and cumulatively for the election. Line 4 reflects the balance of campaign funds as of the beginning of the reporting period which should be the same as the ending balance on your last report (found on line 9 of your last report). Your report will normally reflect a positive balance indicating the amount of funds on hand. However, a report may reflect a debt if the prior expenditures have exceeded the amount of contributions received.

LINE 5 - This line reflects the amount of interest earned by your campaign account. Interest earned is not treated as a contribution for reporting purposes, but is considered in calculating the balance of campaign funds at the close of the reporting period. In the first column ("For Reporting Period") you list the amount of interest earned since the last reporting period. In the second column ("Cumulative Total"), you list the cumulative total of all interest earned by your campaign account for the election thus far.

LINE 6 - This line reflects the amount of loans made by you from your own personal funds to your campaign, or personal loans made by financial institutions to you and applied to your campaign. In the first column ("For Reporting Period") you list the amount of loans which you received during the reporting period. This figure can be found on line 12 and should be entered on line 6. In the second column ("Cumulative Total") you should enter the total amount of all loans to your campaign to date, which should be calculated by adding the figure reported in the first column of this report to the figure reported in the second column of the last report.

LINE 7 - This line reflects the total amount of monetary contributions to your campaign. In the first column ("For Reporting Period") you list the amount of contributions, itemized and nonitemized, which you received during this reporting period. This figure can be found on line 18 and should be entered on line 7.¹ In the second column ("Cumulative Total") you should enter the total amount of all contributions to your campaign to date, which should be calculated by adding the figure reported in the first column of this report to the figure reported in the second column of the last report. Non-money or "in-kind" contributions, as reflected on line 14, are not included in the figure for line 7.

LINE 8 - This line reflects the total amount of expenditures made by your campaign. In the first column ("For Reporting Period") you list the amount of expenditures, itemized and nonitemized, you made during this reporting period. This figure can be found on line 27 and should be entered on line 8. In the second column ("Cumulative Total") you should list the total amount of all expenditures made by your campaign to date, which should be calculated by adding the figure reported in the first column of this report to the figure reported in the second column in the last report.

LINE 9 - This line should reflect the balance of your campaign funds or "cash on hand" at the close of the reporting period. This figure is calculated by adding the amounts on lines 4, 5, 6, and 7 and subtracting from that total the figure entered on line 8.

LINE 10 - This line should be checked only if you have not received any contributions or loans, made any expenditures, or otherwise had any campaign financial activity during this particular reporting period. If this is true, you should check this box, and complete only the items on page 1 of the Contribution and Expenditure Report. When filing a "no activity" report, the candidate should only sign and file the front page of the report.

SECTION 11 - The limit on campaign contributions does not apply to loans or contributions made by a candidate from his or her own personal funds to the campaign or to personal loans made by financial institutions to the candidate and applied to his or her campaign. Any personal loan made by a financial institution to a candidate and applied to his or her campaign shall be reported in Section 11 and reported on line 6.

If a candidate desires to use or raise campaign funds to repay himself for personal funds which he contributed to the campaign, then he would need to report those personal funds as a loan in this section (Section 11).

If a candidate does not desire to use or raise campaign funds to repay himself for personal funds which he contributed to the campaign, then those personal funds would not be reported in Section 11. Instead, they would be reported as a campaign contribution either in Section 15 or on line 17, depending upon the amount.

¹ If contributions for a general election are received during the reporting period for the primary election, those contributions should be reported in a separate but concurrent report designated for the general election. For more information on this subject, please see Ethics Commission Advisory Opinion No. 97-EC-015.

LINE 12 - This line reflects the total amount of loans you received during this reporting period.

SECTION 13 - This section is for itemization of non-money or "in-kind" contributions. Contributions to candidates may not exceed the maximum amount per election from any contributor. The campaign contribution limit applies to "in-kind" contributions as well. Examples of non-money or "in-kind" contributions are donations of equipment, furniture, office space, advertising or some other item of value. The fair market value should be listed. Noncompensated, nonreimbursed, volunteer personal services or travel are **not** considered "in-kind" contributions.

LINE 14 - This line reflects the total amount of non-money or "in-kind" contributions listed in Section 13.

SECTION 15 - This section is for itemization of money or cash contributions over \$50. Contributions to candidates for state or district office may not exceed the maximum amount per election from any contributor. The limit applies to all contributions. The law requires the candidate to list each **contributor, his or her address, place of business, employer, occupation** and the **date** and **amount** of each contribution during this reporting period. The candidate must also designate for **which election** the contribution was received by checking the applicable box in column 4. If additional pages are necessary to report all of the contributions received, this page of the Contribution and Expenditure Report may be photocopied and attached to the report when the report is filed. (NOTE: When a person having carryover funds from a prior campaign files as a candidate for public office, such carryover funds must be transferred to the person's active campaign fund. Although technically not a contribution, the transfer of such funds should be reported in this section.)

LINE 16 - This line should reflect the total of the itemized contributions listed in Section 15.

LINE 17 - Disclose the total amount of monetary contributions of \$50 or less received during this reporting period. A monetary contribution of \$50 or less from any contributor need not be itemized, but is considered a contribution for the particular contributor and is credited against the maximum amount the contributor may contribute to the campaign. Once a contributor exceeds the \$50 threshold, for a particular election, all subsequent contributions must be itemized.

LINE 18 - This line represents the totals from lines 16 (itemized monetary contributions) and 17 (nonitemized monetary contributions). While a non-money contribution is considered as a contribution from the contributor and applies toward that contributor's maximum limit, non-money contributions need not be included in this line. Line 18 reflects the total amount of monetary contributions and is used in computing the balance of campaign funds at the close of the reporting period. This figure should also be entered on line 7 on the front page of the report.

SECTION 19 - This section requires disclosure by category of all expenditures made during the reporting period. The expenditures disclosed here include both the itemized expenditures totaled on line 24 and the non-itemized expenditures totaled on line 25. The total amount for each

category should be included. If an expenditure is made which does not fall within one of the listed categories, the candidate should include and list the expenditure as "Other" and provide a description in the appropriate space. Expenditures for salaries and wages of campaign workers should be totaled and listed in the applicable category here. Additionally, expenditures for any paid campaign workers must be itemized in Section 21.

LINE 20 - This line should reflect the total of the expenditures categorized in Section 19. The total should reflect the sum of the amounts entered on lines 24, 25 and 26 and should be the same as the amount entered on line 27.

SECTION 21 - The law also requires each candidate to list **any person paid to work on a candidate's campaign**. This is true whether the person is a full-time employee or a part-time employee and whether the amount paid exceeds \$100 or not. The candidate should list the name of each person paid to work on the campaign during the reporting period along with the amount paid. Payments to campaign workers reported in this section should not be repeated in Section 23 or on line 25.

LINE 22 - This line should reflect the total amount paid during the reporting period for all campaign workers. This figure should also be entered on line 26.

SECTION 23 - This section is for itemization of expenditures over \$100 made during the reporting period. For each expenditure over \$100, the candidate must disclose the **date**, the **amount** and a **description** of the expenditure made during this reporting period and the name and address of any person, including the candidate, to whom the expenditure was made. If additional pages are necessary to report all of the expenditures made, this page of the Contribution and Expenditure Report may be photocopied and attached to the report when the report is filed.

LINE 24 - This line should reflect the total of the itemized expenditures listed in Section 23.

LINE 25 - Disclose the total amount of expenditures of \$100 or less made during this reporting period. An expenditure of \$100 or less need not be itemized, but must be included in the total amount of expenditures made during the reporting period.

LINE 26 - This line reflects the total amount paid during the reporting period for all campaign workers. This figure should be the same as the one entered on line 22.

LINE 27 - This line reflects the sum of the amounts entered on lines 24 (itemized expenditures), 25 (nonitemized expenditures) and 26 (paid campaign workers). This figure should be the same as the one entered on line 8 on the front page of the report and on line 20.