

**INSTRUCTIONS FOR COMPLETING CAMPAIGN FINANCE REPORTS FOR USE WITH  
FORM CPF D102**

**(1) REPORT DATES:** A campaign finance report must indicate the beginning date and ending date of the reporting period. **Dates must be completed for the report to be accepted.**

**(2) SUMMARY ACTIVITY (Lines 1-7):**

(a) Lines 1-5 of your campaign finance report are on a cash basis reporting system.

(b) Lines 1-7 must be completed for report to be accepted. They reflect ending balance from previous report (line 1), total receipts (line 2) and total expenditures (line 4) for the period as well as total money available as of the last day of the reporting period (line 5).

**NOTE:** Lines 2 and 4 should NOT include transfers made between the committee's checking and savings accounts. Total receipts and expenditures should reflect money raised and spent for the period. **SEE WORKSHEET ON REVERSE**

(c) Line 5 can NOT be a negative figure since this is a cash reporting system (unless the campaign has an overdrawn checking account). Line 5 should reflect cash available in the committee's checking and savings accounts (if any) as of the last day of the reporting period.

(d) Total In-Kind contributions (line 6) is carried forward from Schedule C.

(e) Total liabilities (line 7) are carried forward from Schedule D.

(f) Total liabilities (line 7) is cumulative and must reflect all debts of the committee outstanding as of the last day of the reporting period. (Not just debts incurred during the current period.)

**(3) SIGNATURES**

(a) Reports will not be accepted unless they contain original signatures of the treasurer (if any) and the candidate in ink.

(b) The candidate must check off the applicable box in the affidavit of candidate (bottom of report) and sign the report.

(c) The committee treasurer (if applicable) should sign the affidavit of committee treasurer.

**SCHEDULE A (RECEIPTS):**

(1) You do not have to itemize receipts on Schedule A if this information has been previously provided to us by your depository bank. If you had receipts that were not reported through your depository bank (Example: savings account interest) it should be itemized and disclosed on Schedule A.

(2) Lines 9 -11 should reflect: the total of receipts in excess of \$50 (Line 9), the total of receipts of \$50 and under (Line 10), and total receipts in the reporting period (Line 11). Line 11 should be carried forward to line 2 on the front page. **SEE WORKSHEET ON BACK TO DETERMINE ADJUSTMENTS**

**NOTE:** Do NOT include transfers made from savings accounts or other accounts of your committee into its checking account in these figures. Interest earnings on these accounts should be reflected as receipts by the committee. Also, re-deposits of bounced checks should NOT be included in these summaries as this would inflate the actual receipts.

**SAVINGS ACCOUNT INFORMATION:**

(1) Indicate by checking yes or no whether or not the committee has a savings account.

(2) If yes, indicate the name of the financial institution or money market where the savings account(s) is held and the status (balances) of the account as of December 31.

**SCHEDULE B (DISBURSEMENTS):**

(1) You do not have to itemize expenditures on Schedule B if this information has been previously provided to us by your depository bank.

(2) Lines 12-14 should reflect: the total of all expenditures in excess of \$50 (Line 12), the total of all expenditures of \$50 and under (Line 13), and the total expenditures in the reporting period (Line 14). Line 14 should be carried forward to line 4 on the front page. **SEE WORKSHEET ON BACK TO DETERMINE ADJUSTMENTS**

**NOTE:** Do NOT include transfers made to savings accounts in these expenditure figures or the charge for bounced checks that were redeposited as this would inflate actual expenditure figures.

**SCHEDULE C (IN-KIND CONTRIBUTIONS):**

(1) The committee must itemize contributors who have made donations of things of value other than money (in-kind contributions) that exceed \$50 by indicating a name, address and a description of what was contributed. In addition, if the contribution is \$200 or more the contributor's occupation and employer must be listed.

(2) Things of value that are NOT included are; personal services, ordinary hospitality and incidental expenses in rendering a personal service.

**SCHEDULE D (LIABILITIES):**

(1) Schedule D is a cumulative schedule of ALL debts as of the last day of the reporting period. It includes:

(a) Any unpaid bills that the committee has on hand.

(b) All obligations for goods or services that have been provided to the committee that remain unpaid at the time of the report.

(c) Outstanding loans from a candidate or others.

(2) Debts should be carried from one report to the next unless such debt has been paid or forgiven during the reporting period. If the debt is forgiven list as in-kind contribution on Schedule C and attach letter of forgiveness with report.

**SCHEDULE E (DISCLOSURE OF ASSET STATEMENT):**

Schedule E must be completed on year- end reports and dissolution reports. It should itemize assets with a useful life of more than one year and value of more than \$1,000 which were acquired or disposed of during the year or reporting period. If no assets were acquired or disposed of, check box A. If assets were acquired or disposed of, check box B and fill in the information regarding the asset acquired or disposed of during the calendar year.

12/05

Worksheet for Line 2 - Total Receipts  
Total Credits Per month per OCPF Form D105  
or Committee Bank Statement

January \_\_\_\_\_  
February \_\_\_\_\_  
March \_\_\_\_\_  
April \_\_\_\_\_  
May \_\_\_\_\_  
June \_\_\_\_\_  
July \_\_\_\_\_  
August \_\_\_\_\_  
September \_\_\_\_\_  
October \_\_\_\_\_  
November \_\_\_\_\_  
December \_\_\_\_\_

1) Total Bank Credits (year) \_\_\_\_\_

Adjustments:

2) Add deposits in transit 12/31/05<sup>1</sup> \_\_\_\_\_

3) Add interest from savings accounts in 2005 \_\_\_\_\_

4) Add other adjustments<sup>3</sup> \_\_\_\_\_

5) Subtract deposits in transit 12/31/04<sup>1</sup> ( \_\_\_\_\_ )

6) Subtract transfers from savings accounts ( \_\_\_\_\_ )

7) Subtract checks returned insufficient funds<sup>2</sup> ( \_\_\_\_\_ )

8) Subtract other adjustments ( \_\_\_\_\_ )

9) Total Receipts **Line 2**, CPF D102 (annual) \_\_\_\_\_

Note 1 Deposits in transit are checks received in one year but deposited in the next year.

Note 2 If your bank has charged your account for checks returned for insufficient funds you should subtract those amounts charged.

Note 3 Other adjustment may include receipts not deposited into depository bank account.

Worksheet for Line 4 - Total Expenditures  
Total Charges Per month per OCPF Form D105  
or Committee Bank Statement

January \_\_\_\_\_  
February \_\_\_\_\_  
March \_\_\_\_\_  
April \_\_\_\_\_  
May \_\_\_\_\_  
June \_\_\_\_\_  
July \_\_\_\_\_  
August \_\_\_\_\_  
September \_\_\_\_\_  
October \_\_\_\_\_  
November \_\_\_\_\_  
December \_\_\_\_\_

1) Total Bank Charges (year) \_\_\_\_\_

Adjustments:

2) Add outstanding checks as of 12/31/05<sup>1</sup> \_\_\_\_\_

3) Add other adjustments<sup>3</sup> \_\_\_\_\_

4) Subtract outstanding checks as of 12/31/04<sup>1</sup> ( \_\_\_\_\_ )

5) Subtract transfers to Savings ( \_\_\_\_\_ )

6) Subtract returned contributions<sup>2</sup> ( \_\_\_\_\_ )

7) Subtract other adjustments ( \_\_\_\_\_ )

8) Total Expenditures **Line 4**, CPF D102 (annual) \_\_\_\_\_

Note 1 Outstanding checks are written in one year but cleared the bank in the next year.

Note 2 If your bank has charged your account for checks returned for insufficient funds you should subtract those amounts.

Note 3 Other adjustments include expenditures not made on depository bank account.