

# **Campaign Finance Financial Report Instructions**



**Candidates, Political Committees, Political  
Action Committees, Individual Contributors**

**January, 2006**

**Campaign Finance  
Financial Report Instructions  
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## **Introduction**

The Delaware Campaign Finance and Disclosure Act of 1990, Title 15 of the Delaware Code, Rules and Regulations published for Title 15 and the Commissioner's Advisory Opinions outline reporting requirements for all Candidates, Political Committees, Political Action Committees and Individual Contributors within the State of Delaware. These instructions are designed to assist you in completing the required Financial Reports and submitting them to the Campaign Finance Section of the Office of the State Election Commissioner.

Please remember that Candidates, Committees and Individual Contributors are required to follow other State and Federal laws outside the jurisdiction of the Department of Elections. Information concerning Delaware Campaign Finance issues as well as Delaware Code can be found on our website at: [www.state.de.us/election](http://www.state.de.us/election).

## **Mandatory Reporting and Record Keeping**

All Political Committees, Political Action Committees, Candidates and some Individual Contributors must file Campaign Finance reports with the Office of the State Election Commissioner. At least one report must be filed each January covering the financial activity from the previous calendar year. Reports are also required thirty days and eight days before any election. Candidates not on the ballot in a particular election are exempt from filing the eight and thirty day reports. Each report begins where the last report ended. Reports not submitted prior to the deadline are subject to fines and penalties as provided by Title 15 of the Delaware Code.

***Financial Reports MUST be submitted using the website/ forms provided by the Campaign Finance Section and MUST be signed by both the Candidate and Committee Treasurer.***

Financial Reports can be recorded on our web-based system or on the hard copy printouts provided by Campaign Finance. NOTE: If the reports are filed on the web-based system the cover page of the Financial Reporting package must be printed, signed by both the Candidate and Treasurer and submitted to the Campaign Finance Section before the deadline for the report to be valid.

Detailed records of financial transactions must be retained by you for three full years following an election. It is not required that financial records are submitted along with your Financial Reports, however, you may be subject to an audit by the Office of the State Election Commissioner and/or be asked to provide documentation substantiating the information you submit on reports.

## **How and Where to File Financial Reports**

Financial Reports can be submitted to the Campaign Finance Section using one of two methods:

Submit report online using web-based system  
Mail completed hard copy printouts of reports

Please note that **FAXES ARE NO LONGER ACCEPTED**. If you submit your reports online, you must print the cover page and submit it, **before the deadline**, with the original signatures of both the Treasurer and the Candidate (if applicable) for your reports to be valid and accepted.

All Financial Reports must be submitted before the deadline to:

Campaign Finance Section  
Office of the State Election Commissioner  
111 S. West Street, Suite 10  
Dover, DE 19904

**COMPLETE REPORTS IN THE CORRECT FORMAT MUST BE SUBMITTED BY THE REPORTING DEADLINE.** If you do not submit a complete report in the correct format, it will be returned to you and will be considered late or not filed if it is after the deadline.

**REMEMBER – You must submit a COMPLETE report in the CORRECT FORMAT by the deadline or it will be returned to you as not filed.**

## **Getting Help**

If you require assistance completing the Financial Reports or have questions about any other aspect of Campaign Finance or the Election rules and processes, you may contact the Campaign Finance Section directly:

Campaign Finance Section  
Office of the State Election Commissioner  
111 S. West Street, Suite 10  
Dover, DE 19904  
Telephone: 302-739-4277  
Fax: 302-739-7351  
Email: COE\_Campaigns@state.de.us

Answers to many common questions as well as copies of the Delaware Code can be found on our website at [www.state.de.us/election](http://www.state.de.us/election).

## Detailed Instructions - Financial Reports

Financial Reports are required to be submitted to the Campaign Finance Section of the Office of the State Election Commissioner by all Candidates, Committees, Political Organizations and Individual Contributors. Late or incomplete reports are subject to fines levied by the Commissioner's Office, so please be sure to check all applicable deadlines and file on time.

**REPORTS WILL NOT BE ACCEPTED UNLESS THEY ARE COMPLETE AND IN THE CORRECT FORMAT.**

The Cover Page must be printed and submitted with the original signatures of both the Candidate and the Committee Treasurer for the report to be considered valid.

The Financial Reporting package consists of 11 pages as follows:

- Cover Page
- Statement of Account Balance
- Schedule A – Total Receipts
- Schedule B – Total Expenditures
- Schedule C-1 – Total In-Kind Receipts
- Schedule C-2 – Total In-Kind Expenditures
- Schedule D-1 – Loans Received
- Schedule D-2 – Loans
- Schedule E – Expense Reimbursements
- Schedule F – Non-Cash Assets
- Schedule G – Elimination of Assets

Reports for each period begin with the Ending Balance from the previous period. All schedules included in the report package **MUST** include all financial and in-kind transactions incurred by you during the reporting period.

## **Cover Page**

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

***If you do not know your Account Number, contact the Campaign Finance Section to obtain it.***

Full Organization Name – Enter your complete and accurate organization name as it is on file with the Campaign Finance Section. (This is the name submitted on your Statement of Organization.)

Account Number – Enter the six digit account number assigned to you or your organization. If you do not know your account number, contact the Campaign Finance Section to obtain it.

Date of this Report – insert the date on which you are completing this report.

Reporting Period – Enter the dates covered by this report.

Type of Report – Check the box that applies.

Office – Enter the exact title of the Candidate Office for which your Committee was formed.

Final Organization Closing – if your Committee has closed during the reporting period, check this box and be sure to complete the Closing Date field. **NOTE: If your Committee has closed, your close out balance and your total asset balance MUST be equal to zero.**

Closing Date – if your Committee has closed during the reporting period, fill in the date it closed. **NOTE: If your Committee has closed, your close out balance and your total asset balance MUST be equal to zero.**

Treasurer Signature – the Treasurer of the Committee must sign and date the report in this field. NOTE: The report is not valid unless it is signed by the Treasurer on file with the Campaign Finance Section. If your Treasurer has changed during the reporting period, be sure to submit a revised Statement of Organization with the Financial Reports.

Candidate Signature – the Candidate must sign and date the report in this field. NOTE: The report is not valid unless it is signed by the Candidate.

**REMEMBER – A Cover Page with original signatures must be submitted to the Campaign Finance Section before the deadline for your reports to be valid and acceptable.**

## **Statement of Account Balance**

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

***If you do not know your Account Number, contact the Campaign Finance Section to obtain it.***

Item 1: Beginning Balance – Enter your ending balance from the last reporting period here.

Item 2A: Schedule A – Total Receipts – Total Receipts from Schedule A are input to this field.

Item 2B: Schedule C-1 – Total In-Kind Contributions – Total In-Kind Contributions from Schedule C-1 are input to this field.

Item 2C: Schedule D-1 – Total Loans Received – Total Loans Received from Schedule D-1 are input to this field.

Item 2D: Schedule E – Total Expense Reimbursements Received – Total Expense Reimbursements from Schedule E are input to this field. .

Item 2E: Subtotal – Add together the numbers in items 2A through 2D and input the total to this field.

Item 3F: Schedule B – Total Expenditures – Total Expenditures from Schedule B are input to this field.

Item 3G: Schedule C-2 – Total In-Kind Expenditures – Total In-Kind Expenditures from Schedule C-2 are input to this field.

Item 3H: Schedule D-2 – Total Loan Payments – Total Loan Payments from Schedule D-2 are input to this field.

Item 3I: Schedule E – Total Expense Reimbursements Paid – Total Expense Reimbursements Paid from Schedule E is input to this field.

Item 3J: Subtotal – Add together the numbers in items 3F through 3I and input the total to this field.

Item 4: Ending Balance – Add Item 2E to the Beginning Balance, then subtract Item 3J from this total to obtain the Ending Balance, which is input to this field.

Item 5: Value of Non-Cash Assets – Enter the total of non-cash assets from Schedule F. Schedule F here. NOTE: If your Committee closed during the reporting period, the total value of your assets and cash must equal zero.

Item 6: Value of Disposed/Transferred Assets – Enter the total of assets that were transferred to other committees or otherwise disposed of during the reporting period. This is the total of Schedule G. **NOTE:** If your Committee closed during the reporting period, Schedule G should reflect dispossession or transfer of ALL assets belonging to your Committee.

Item 7: Value of Loans at End of Period – Enter the total outstanding loan balance from Schedule D-2.

Item 8: Close out Balance – Subtract Item 2B (In-Kind Contributions) from the Ending Balance, then add Item 3G (In-Kind Expenditures) to this total to obtain the Close out Balance, which is input to this field. **NOTE:** If your Committee closed during the reporting period, the Close out Balance **MUST** equal zero.

## **Schedule A – Total Receipts**

To print this Schedule set your Browser Page Setup to Landscape with minimum margins.

If you have your data in a CSV or Spreadsheet format you may be able to upload your data to this schedule directly. See Upload Data Section.

Each receipt over \$100 accepted by your Committee or Candidate must be listed on this schedule. All receipts from Political Committees must be itemized. If the receipt is from the sale of items, it must be listed if over \$50. If you receive several contributions or other cash payments from one source and the TOTAL from that source is over \$100, each receipt must be listed even though it is not over \$100.

You are required to keep accurate records regarding ALL receipts regardless of the amount.

**You MUST list the Date Received, Contributor’s Full Name, Contributor’s Complete Mailing Address, the Aggregate Amount (total) given by that contributor and the Individual Amount received. REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

It is not necessary to list each contribution of a person less than \$100 unless the aggregate (total) amount from one source is more than \$100. The total amount of contributions from persons under \$100 (excluding those where the aggregate is more than \$100) may be listed at the bottom of the report under Total Receipts of Persons not in Excess of \$100.

For example:

- 1) John Brown donates \$50 to your Candidate Committee during the reporting period. This should be listed as part of the total under Total Receipts not in Excess of \$100.
- 2) John Brown donates to your Candidate Committee twice during the reporting period: once for \$50 and the second time for \$55, bringing his total to \$105. Each of these contributions must be listed individually on the report in the detail section.
- 3) John Brown donates \$110 to your Candidate Committee during the reporting period. This must be listed individually in the detail section of the report.

List only receipts and contributions on Schedule A. Reimbursements for Inter Committee expenses, loans received and in-kind contributions are not listed on Schedule A.

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

***If you do not know your Account Number, contact the Campaign Finance Section to obtain it.***

Date Received – List the exact date you received the money.

Contributor Type- List the code to indicate the type of contribution.

Contributor Name – List the complete name (First, Middle, Last) of the person or organization who gave you the money.

Contributor Mailing Address – List the complete mailing address (Street, City, State, Zip Code) of the person or organization who gave you the money.

Aggregate Amount – List the total amount of money given to you by the Contributor during this election period.

Amount Received – List the exact amount given to you by this Contributor on the date specified in the first column. (This amount should be less than or equal to the Aggregate Amount.)

Total Receipts of Persons in Excess of \$100 and Political Committees – Add all of the amounts in the Amount Received column and enter the total here.

Total Receipts of Persons not in Excess of \$100 – Enter the total of all such receipts less than \$100 here. If none key in a zero.

Grand Total Receipts – Add Total Receipts in Excess of \$100 and Total Receipts not in Excess of \$100 and enter the total here. Also enter this total on the Statement of Account page, item 2A.

## **Schedule B – Total Expenditures**

To print this Schedule set your Browser Page Setup to Legal/Landscape.

If you have your data in a CSV or Spreadsheet format you may be able to upload your data to this schedule directly. See Upload Data Section.

Each expenditure over \$100 paid by your Committee or Candidate must be listed on this schedule. If the expenditure is related to the sale of items, it must be listed if over \$50. If you make several expenditures to one source and the TOTAL to that source is over \$100, each expenditure must be listed even though it is not over \$100. All expenditures to Political Committees MUST be itemized, regardless of the amount.

You are required to keep accurate records regarding ALL expenditures regardless of the amount.

**You MUST list the Date Expended, Payee's Full Name, Payee's Complete Mailing Address, the Aggregate Amount (total) paid to that payee and the Individual Amount expended. REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

It is not necessary to list each expenditure of less than \$100 unless the aggregate (total) amount to one source is more than \$100. The total amount of expenditures under \$100 (excluding those where the aggregate is more than \$100) should be listed at the bottom of the report under Total Expenditures not in Excess of \$100.

For example:

- 1) Your Committee pays John Brown \$50 for services rendered during the reporting period. This should be listed as part of the total under Total Expenditures not in Excess of \$100.
- 2) Your Committee pays John Brown twice during the reporting period: once for \$50 and the second time for \$55, bringing the total amount paid to him to \$105. Each of these expenditures must be listed individually on the report in the detail section.
- 3) Your Committee pays John Brown \$110 during the reporting period. This must be listed individually in the detail section of the report.

List only cash expenditures and payments on Schedule B. Reimbursements you pay to other Committees for expenses paid by them, loans paid and in-kind expenditures are not listed on Schedule B.

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

***If you do not know your Account Number, contact the Campaign Finance Section to obtain it.***

Date Expended – List the exact date you disbursed the money.

Payee Name – List the complete name (First, Middle, Last) of the person or organization you paid.

Payee Mailing Address – List the complete mailing address (Street, City, State, Zip Code) of the Payee.

Reason Code- List the code to indicate the type of expense.

Aggregate Amount – List the total amount of money you paid to the Payee during this election period.

Amount Expended – List the exact amount paid by you to this Payee on the date specified in the first column. (This amount should be less than or equal to the Aggregate Amount.)

Total Expenditures in Excess of \$100 and Political Committees – Add all of the amounts in the Amount Expended column and enter the total here.

Total Expenditures of Persons not in Excess of \$100 – Enter the total of all payments and expenditures less than \$100 here. If none key in a zero.

Grand Total Expenditures – Add Total Expenditures in Excess of \$100 and Total Expenditures not in Excess of \$100 and enter the total here. Also enter this total on the Statement of Account page, item 3F.

## **Schedule C-1 – Total In-Kind Receipts**

To print this Schedule set your Browser Page Setup to Landscape with minimum margins.

In-Kind Contributions are goods or services (except personal services) that are donated to your Committee or Candidate at no cost or less than fair market value (a reduced rate not offered to the general public). All goods and services received by your Committee or Candidate at no charge or less than fair market value over \$100 must be listed on this schedule. If you receive several in-kind contributions from one source and the TOTAL from that source is over \$100, each receipt must be listed even though it is not over \$100.

You are required to keep accurate records regarding ALL in-kind receipts regardless of the amount. **NOTE:** Remember to expense the use of these receipts on Schedule C-2.

You **MUST** list the Date Received, Contributor's Full Name, Contributor's Complete Mailing Address, Description of the Contribution and the Estimated Value Received. **REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

It is not necessary to list each in-kind contribution of less than \$100 unless the aggregate (total) amount from one source is more than \$100. The total amount of in-kind contributions under \$100 (excluding those where the aggregate is more than \$100) should be listed at the bottom of the report under Total In-Kind Contributions not in Excess of \$100.

For example:

- 1) John Brown Company donates services with a fair market value of \$50 to your Candidate Committee during the reporting period. Your Committee did not pay for these services. This should be listed as part of the total under Total In-Kind Contributions not in Excess of \$100.
- 2) John Brown Company donates services to your Candidate Committee twice during the reporting period: once with a fair market value of \$50 and the second time with a fair market value of \$55, bringing his total value for services to \$105. Your Committee did not pay John Brown for his services. Each of these contributions must be listed individually on the report in the detail section.
- 3) John Brown Company donates services with a fair market value of \$110 to your Candidate Committee during the reporting period. Your Committee paid John Brown \$50 for these services. This must be listed individually in the detail section of the report as an in-kind contribution of \$60.

List only in-kind contributions on Schedule C-1. Reimbursements for expenses, cash receipts, uncashed checks, loans received and in-kind expenditures are not listed on Schedule C-1.

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

***If you do not know your Account Number, contact the Campaign Finance Section to obtain it.***

Date Received – List the exact date you received the in-kind contribution.

Contributor Name – List the complete name (First, Middle, Last) of the person or organization who gave you in-kind goods or services.

Contributor Mailing Address – List the complete mailing address (Street, City, State, Zip Code) of the person or organization who gave you the goods or services.

Description of Contribution – List, in detail, the goods or services you received from the Contributor.

Estimated Value Received – List the fair market value of the goods or services you received, less any payments you made for the in-kind contribution.

Total In-Kind Contributions in Excess of \$100 – Add all of the amounts in the Estimated Value Received column and enter the total here.

Total In-Kind Contributions not in Excess of \$100 – Enter the total of all In-Kind Contributions less than \$100 here.

Grand Total In-Kind Receipts – Add Total In-Kind Contributions in Excess of \$100 and Total In-Kind Contributions not in Excess of \$100 and enter the total here. Also enter this total on the Statement of Account page, item 2B.

## **Schedule C-2 – Total In-Kind Expenditures**

To print this Schedule set your Browser Page Setup to Landscape with minimum margins.

In-Kind Expenditures are goods or services that your Committee or Candidate donates to someone else at no cost or less than fair market value (a reduced rate not offered to the general public). All goods and services donated by your Committee or Candidate at no charge or less than fair market value over \$100 must be listed on this schedule. If you donate several in-kind contributions to one source and the TOTAL to that source is over \$100, each in-kind expenditure must be listed even though it is not over \$100.

You are required to keep accurate records regarding ALL in-kind expenditures regardless of the amount.

**You MUST list the Date Expended, Payee's Full Name, Payee's Complete Mailing Address, Description of the Expenditure and the Estimated Value Expended. REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

It is not necessary to list each in-kind expenditure of less than \$100 unless the aggregate (total) amount to one source is more than \$100. The total amount of in-kind expenditures under \$100 (excluding those where the aggregate is more than \$100) should be listed at the bottom of the report under Total In-Kind Expenditures not in Excess of \$100.

For example:

- 1) Your Committee provides John Brown with secretarial services at no cost during the reporting period. These services have a fair market value of \$50. John Brown does not pay for these services. This should be listed as part of the total under Total In-Kind Expenditures not in Excess of \$100.
- 2) Your Committee provides John Brown with secretarial services twice during the reporting period: once with a fair market value of \$50 and the second time with a fair market value of \$55, bringing the total to \$105. John Brown did not pay your Committee for these services. Each of these contributions must be listed individually on the report in the detail section.
- 3) Your Committee provides John Brown with secretarial services during the reporting period with a fair market value of \$110. John Brown paid your Committee \$50 for these services. This must be listed individually in the detail section of the report as an in-kind expenditure of \$60.

List only in-kind expenditures on Schedule C-2. In-kind contributions, loan payments and expenses paid are not listed on Schedule C-2.

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

***If you do not know your Account Number, contact the Campaign Finance Section to obtain it.***

Date Expended – List the exact date you made the in-kind expenditure.

Payee Name – List the complete name (First, Middle, Last) of the person or organization you paid in-kind.

Payee Mailing Address – List the complete mailing address (Street, City, State, Zip Code) of the Payee.

Description of Expenditure – List, in detail, the goods or services you gave to the Payee.

Estimated Value Expended – List the fair market value of the goods or services you expended, less any payments you received for the in-kind expenditure.

Total In-Kind Expenditures in Excess of \$100 – Add all of the amounts in the Estimated Value Expended column and enter the total here.

Total In-Kind Expenditures not in Excess of \$100 – Enter the total of all In-Kind Expenditures less than \$100 here.

Grand Total In-Kind Expenditures – Add Total In-Kind Expenditures in Excess of \$100 and Total In-Kind Expenditures not in Excess of \$100 and enter the total here. Also enter this total on the Statement of Account page, item 3G.

## **Schedule D-1 – Loans Received**

To print this Schedule set your Browser Page Setup to Legal/Landscape.

All loans over \$50 received by your Committee or Candidate *during the reporting period* should be listed on Schedule D-1. These loans must also be listed on Schedule D-2.

You are required to keep accurate records regarding ALL loans to or from your Committee and Candidate.

You **MUST** list the Date Received, Lender's Full Name and Mailing Address, Endorser's Full Name and Mailing Address, Description of any Security for the loan, Interest Rate of the loan, and the Amount Received for each loan. **REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

**List only loans received during the current reporting period on Schedule D-1.** Outstanding loans for all periods are listed on Schedule D-2.

If you are completing the forms on hard copy, your Account Number and Reporting Period must also be completed on each subsequent schedule.

*If you do not know your Account Number, contact the Campaign Finance Section to obtain it.*

Date Received – List the exact date you received the loan.

Lender's Name and Mailing Address – List the complete name (First, Middle, Last) and mailing address (Street, City, State, Zip Code) of the person or organization who gave you the loan.

Endorser's Name and Mailing Address – List the complete name (First Middle, Last and mailing address (Street, City, State, Zip Code) of any person or entity that co-signed or endorsed your loan as a guarantee of repayment.

Description of Security – List all collateral or items given as security for the loan.

Interest Rate – List the annual percentage rate for the loan.

Amount Received – List the total original amount of the loan you received.

Total Loans Received – Add all of the amounts in the Amount Received column and enter the total here. Also enter this total on the Statement of Account page, item 2C.

## **Schedule D-2 – Loans**

To print this Schedule set your Browser Page Setup to Legal/Landscape.

All loans (either received by your Committee or given by your Committee) over \$50 that were still outstanding or were paid off during the reporting period should be listed on Schedule D-2. Loans received during the reporting period that were listed on Schedule D-1 must also be listed on Schedule D-2.

You are required to keep accurate records regarding ALL loans to or from your Committee and Candidate.

You **MUST** list the Date Received, Lender's Full Name and Mailing Address, Endorser's Full Name and Mailing Address, Description of any Security for the loan, Interest Rate of the loan, Original Loan Amount, Payments Made and the Loan Balance for each loan. **REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

List ALL loans currently outstanding or repaid during the reporting period on Schedule D-2, including those listed on Schedule D-1.

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

*If you do not know your Account Number, contact the Campaign Finance Section to obtain it.*

Date Received – List the exact date you received or made the loan.

Lender's Name and Mailing Address – List the complete name (First, Middle, Last) and mailing address (Street, City, State, Zip Code) of the person or organization who gave you the loan or to whom you gave the loan.

Endorser's Name and Mailing Address – List the complete name (First Middle, Last and mailing address (Street, City, State, Zip Code) of any person or entity that co-signed or endorsed the loan as a guarantee of repayment.

Description of Security – List all collateral or items given as security for the loan.

Interest Rate – List the annual percentage rate for the loan.

Original Loan Amount – The original amount of the loan, regardless of when it was made should be listed here.

Payments Made – The total of payments made **IN THIS REPORTING PERIOD** should be listed here.

Loan Balance – The current outstanding loan balance should be listed here.

Total Original Loan Amount – Add all of the amounts in the Original Loan Amount column and enter the total here.

Total Payments Made - Add all of the amounts in the Payments Made column and enter the total here. Also enter this total on the Statement of Account page, item 3H.

Total Loan Balance - Add all of the amounts in the Loan Balance column and enter the total here. Also enter this total on the Statement of Account page, item 7. **NOTE: If your Committee closed during the reporting period, the total Loan Balance must equal zero. A Candidate's loan to his/her own committee may be paid off by converting the loan balance to a contribution on Schedule A and show the payment made on this Schedule (D-2).**

## **Schedule E – Expense Reimbursements**

To print this Schedule set your Browser Page Setup to Landscape with minimum margins.

It is allowable for two or more Committees or Candidates to participate in joint activities. One committee may pay for all the expenses of an activity and be reimbursed by the other. Political Parties that conduct Voter Registration activities may not list associated expenditures on these schedules.

Reimbursements Received - Each amount of cash paid to you as a reimbursement for expenses you incurred that were joint expenses with another Candidate or Committee must be listed on this schedule.

Reimbursements Paid – Each amount of cash paid by you to another Candidate or Committee as a reimbursement for expenses incurred by them that were joint expenses with you must be listed on this schedule.

You are required to keep accurate records regarding ALL expenditures regardless of the amount.

You **MUST** list the Date Received/Paid, Reimbursing/Payee's Full Name and Mailing Address, Description of Activity, Activity Date, Total Expense Amount and the Reimbursement Received/Paid. **REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

For example:

- 1) Your Committee does a joint fundraiser with John Brown's Committee. The total expense for the fundraiser was \$1,000, which was paid by your Committee. John Brown's Committee reimburses you \$500 for these expenses, which are listed under Reimbursements Received.
- 2) Your Committee does a joint fundraiser with John Brown's Committee. The total expense for the fundraiser was \$1,000, which was paid by John Brown's Committee. You reimburse John Brown's Committee \$500 for these expenses, which are listed under Reimbursements Paid.

List only expenses reimbursed and paid on Schedule E. Other receipts, expenses, loans, and in-kind contributions/expenditures are not listed on Schedule E.

If you are completing the forms on hard copy, your Account Number and Reporting Period must also be completed on each subsequent schedule.

*If you do not know your Account Number, contact the Campaign Finance Section to obtain it.*

Date Received/Paid – List the exact date you received or paid monies in reimbursement.

Reimbursing/Payee Name and Mailing Address – List the complete name (First, Middle, Last) and mailing address (Street, City, State, Zip Code) of the person or organization from/to whom you received or paid monies in reimbursement.

Description of Activity – Describe, in detail, the joint activity that created the original expense.

Activity Date – Enter the exact date of the joint activity that created the original expense.

Total Expense Amount – This is the total of the expense associated with the event.

Reimbursement Received – List the total reimbursement you received for the itemized event here.

Reimbursement Paid – List the total reimbursement you paid for the itemized event here.

Total Reimbursements Received - Add all of the amounts in the Reimbursement Received column and enter the total here. Also enter this total on the Statement of Account page, item 2D.

Total Reimbursements Paid - Add all of the amounts in the Reimbursement Paid column and enter the total here. Also enter this total on the Statement of Account page, item 3I.

## **Schedule F – Non-Cash Assets**

Non-Cash Assets are items such as cars, vans, computers, furniture/fixtures and office space that have been lent to your Committee/Candidate or are owned by your Committee/Candidate. In reporting the value of assets, use either the original cost or the fair market value.

You are required to keep accurate records regarding ALL expenditures regardless of the amount.

**You MUST list the Date Received, Description of Asset, Physical Address (location) of Asset and the Value of the Asset. REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

*If you do not know your Account Number, contact the Campaign Finance Section to obtain it.*

Date Received – List the exact date you acquired the asset.

Description of Asset – Describe the asset in detail. For example, Compaq Laptop Computer Serial Number 9999999; 2003 Ford Taurus; Melamine Office Desk.

Location of Asset – List the complete address (Street, City, State, Zip Code) where the asset is physically located. If the asset is moveable (such as a car, boat or airplane), list the address where the asset is registered.

Value of Asset – List the fair market value of the asset.

Total Asset Value - Add all of the amounts in the Value of Asset column and enter the total here. Also enter this total on the Statement of Account page, item 5.

Non-cash Assets may be reduced by a donation to another political committee or charity (Schedule G).

The proceeds of non-cash assets, if sold, should be reported on Schedule A.

If the non-cash asset's value is judged to be reduced, reflect the expense on Schedule B.

## **Schedule G – Elimination of Assets**

When a Committee/Candidate has completed its activities and made full payment to creditors, any assets left in the Committee must be transferred to another Committee, distributed to a charity or transferred to a successor Committee. All Committee funds and assets must be distributed legally. Some contribution limitations may apply. If your Committee has closed during the current reporting period, the total of Schedule G MUST equal zero.

You are required to keep accurate records regarding ALL expenditures regardless of the amount.

**You MUST list the Date Eliminated, Description of Asset, Disposition of Asset and Value Received. REPORTS THAT DO NOT INCLUDE THIS INFORMATION WILL NOT BE ACCEPTED.**

Your Account Number and Reporting Period must also be completed on each subsequent schedule.

*If you do not know your Account Number, contact the Campaign Finance Section to obtain it.*

Date Eliminated – List the exact date you eliminated or disposed of the asset.

Description of Asset – Describe the asset in detail. For example, Compaq Laptop Computer Serial Number 9999999; 2003 Ford Taurus; Melamine Office Desk.

Disposition of Asset – Describe, in detail, what happened to the asset. For example, transferred to Successor Committee (list name and account number of Successor Committee); donated to charity (list name and address of charity).

Value Received – List the actual value (if any) you received for the asset.

Total Assets Eliminated – Add all of the amounts in the Value Received column and enter the total here. Also enter this total on the Statement of Account page, item 6.

## **Upload Instructions**

This section describes the file format to be used for uploading financial data to the campaign finance website. There are 9 formats, each of which will describe data for a separate section of the report. The Cover Page and the Account Balance sections of the report will not be uploaded to the website. The Cover Page will be filled out manually, and everything on the Account Balance will be calculated from data entered on the schedules.

Each file will be a comma-separated file, meaning each piece of data is separated from the others with a comma. The different formats are defined as:

- 1) Schedule A Format
- 2) Schedule B Format
- 3) Schedule C-1 Format
- 4) Schedule C-2 Format
- 5) Schedule D-1 Format
- 6) Schedule D-2 Format
- 7) Schedule E Format
- 8) Schedule F Format
- 9) Schedule G Format

Each of these will be described in the following sections, with examples of the lines of data that will be required. The campaign finance website will only upload files correctly in these formats. Once the data is uploaded, you will be able to preview it before it is saved.

## Producing the Upload File

**Note: If you are using MS-Excel to create the CSV formatted file do not use Excel to re-open the CSV file. Instead use notepad or a generic word processor to review the CSV formatted file. Excel changes the type code field by dropping the leading zero.**

A Microsoft Excel template can be provided to facilitate the upload process. Contact the Campaign Finance Section to obtain a copy. The template has 9 sheets (one for each schedule). The following steps describe the process of preparing a file:

- 1) Open the Microsoft Excel template and enter the appropriate data into each schedule.
- 2) An upload file must be created for each schedule that you intend to upload. Select the schedule you want to upload, then click on the *File* menu, and select the *Save As...* option.
- 3) Choose where you want to save the file and give the file a name. Then, in the *Save as type* box, select the choice that reads “CSV (comma-delimited) (\*.csv)”. The file that it produces will be your upload file.

If you produce the upload file using the above process, you will not need to manipulate the comma-separated file any further. The format produced will be automatically compatible with Campaign Finance’s website.

However, if the Excel template is not used to create the upload file, the following rules must be followed when producing it:

- 1) All lines of valid data must begin with a valid date. Each schedule’s first table column is a date value.
- 2) For Schedules A, B, C-1, and C-2, an additional line must be added to indicate the total value of receipts/expenditures that are not in excess of \$100.

For Schedules A and B, that line of data must be in the following format:

NOT IN EXCESS , , , , \$400.00

(Note that there are five (5) commas between the words and the dollar amount.)

For Schedules C-1 and C-2, that line of data must be in the following format:

NOT IN EXCESS , , , , \$400.00

(Note that there are four (4) commas between the words and the dollar amount.)

The “NOT IN EXCESS” text is required exactly as is, but obviously the appropriate value would be substituted for the “\$400.00”.

- 3) All lines that either do not start with a date or do not conform to #2 above will be ignored.

## Valid Data Values

There are a few different types of data in the financial report. This section gives guidelines to follow for each type.

### Dates

Dates can be written in the following formats. ‘MM’ signifies *two-digit month*, ‘dd’ signifies *two-digit day*, and ‘yyyy’ signifies *four-digit year*, etc.

- 1) MM/dd/yyyy
- 2) MM/dd/yy
- 3) MM-dd-yy
- 4) MM-dd-yyyy
- 5) MMddy
- 6) MMddyyyy
- 7) yyyy-MM-dd

Any other formats besides these could produce unpredictable results.

### Dollar Amounts

Dollar amounts can be written in any way as long as the value is a valid number. Whole dollar amounts can include the ‘.00’ at the end, but they don’t have to. Dollar signs at the beginning of the dollar value are permitted; the website will strip it off before reading the number. However, no commas can be used. The value 3,000 must be uploaded as 3000 or 3000.00.

### All Other Text

The previous restriction regarding the use of commas for text fields no longer applies. **However**, to use commas within a field of text, the field needs to be between double quotes.

For example, the following line would still cause errors if uploaded as is:

```
07/21/04,03,ABC Corporation,123 ABC Drive, Wilmington, DE 19808,3000,1200
```

The errors can be avoided and the commas allowed by placing double quotes around the text, so it looks like this instead:

07/21/04,03,ABC Corporation,"123 ABC Drive, Wilmington, DE 19808",3000,1200

## Schedule A Format

The Schedule A Format (Total Receipts) will be used for files intended to populate Schedule A of the Financial Report section of the website. The supported format is:

Date Received, Contributor Type, Contributor Name, Contributor Mailing Address, Aggregate Amount, Amount Received

Also, an additional line must be added to indicate the total value of receipts that are not in excess of \$100.

### Example

```
07/21/04,01,ABC Corporation,123 ABC Drive Wilmington DE 19808,3000,1200
06/11/04,01,Bill Gates,345 Lake Washington Drive Redmond WA 94354,4000000,35000
NOT IN EXCESS,,,,,1045.30
```

### Contributor Type Codes

The *Contributor Type* field above is expecting one of the following values:

- 01 Individual
- 02 Political Party
- 03 PAC
- 04 Candidate Committee
- 05 Self

**Note: If you are using MS-Excel to create the CSV formatted file do not use Excel to re-open the CSV file. Instead use notepad or a generic word processor to review the CSV formatted file. Excel changes the type code field by dropping the leading zero.**

## Schedule B Format

The Schedule B Format (Total Expenditures) will be used for files intended to populate Schedule B of the Financial Report section of the website. The supported format is:

Date Expended, Payee Name, Payee Mailing Address, Expenditure Reason , Aggregate Amount, Amount Expended

Also, an additional line must be added to indicate the total value of expenditures that are not in excess of \$100.

### Example

07/21/04,ABC Corporation,123 ABC Drive Wilmington DE 19808,01,3000,1200

06/11/2004,Staples,123 Office Store Drive Newark DE 19713,03,653.00,75.45

NOT IN EXCESS,,,,,240.00

### Expenditure Reason Codes

The *Expenditure Reason* field above is expecting one of the following values:

- 01 Staff Wages
- 02 Travel Expenses
- 03 Ballot Fee
- 04 Communications Services
- 05 Postage and Delivery Services
- 06 Printing and Stationery
- 07 Food and Refreshments
- 08 Voter List Purchase or Preparation
- 09 Poll Taking Cost
- 10 Election Watcher Payment
- 11 Office Rental or Equipment Purchase/Rental
- 12 Advertising and Publicity
- 13 Event Ticket Purchase / PAC Contributions
- 14 Event Staging Costs
- 15 Professional Advisor Costs
- 16 Candidate Committee Contribution
- 17 PAC Contribution to Candidate Committee
- 18 PAC Contribution to Political Party
- 99 Other

## **Schedule C-1 Format**

The Schedule C-1 Format (Total In-Kind Receipts) will be used for files intended to populate Schedule C-1 of the Financial Report section of the website. The supported format is:

Date Received, Contributor Name, Contributor Mailing Address, Description of Contribution, Estimated Value Received

Also, an additional line must be added to indicate the total value of contributions that are not in excess of \$100.

### **Example**

07/21/04,ABC Corporation,123 ABC Drive Wilmington DE 19808,Consulting Services,30000  
06/11/2004,Staples,123 Office Store Drive Newark DE 19713,A printer,500  
NOT IN EXCESS,,,,675.34

## **Schedule C-2 Format**

The Schedule C-2 Format (Total In-Kind Expenditures) will be used for files intended to populate Schedule C-2 of the Financial Report section of the website. The supported format is:

Date Expended, Payee Name, Payee Mailing Address, Description of Expenditure, Estimated Value Expended

Also, an additional line must be added to indicate the total value of expenditures that are not in excess of \$100.

### **Example**

7/05/04,ABC Corporation,123 ABC Drive Wilmington DE 19808,Consulting Services,30000  
4/04/2004,Staples,123 Office Store Drive Newark DE 19713,A printer,500  
NOT IN EXCESS,,,,1056.96

## **Schedule D-1 Format**

The Schedule D-1 Format (Loans Received) will be used for files intended to populate Schedule D-1 of the Financial Report section of the website. The supported format is:

Date Received, Lender Name, Lender Mailing Address, Endorser Name, Endorser Mailing Address, Description of Security, Interest Rate, Amount Received

### **Example**

2004-01-17,Wally's Bank,123 Bank Street Wilmington DE 19808,Citizens for Joe Smith, Loan received in order to pay for something,5.45,50000

*Note: Although the above data spans two lines in this document, in the upload file, a row of data must take up one and only one line.*

## **Schedule D-2 Format**

The Schedule D-2 Format (Loans) will be used for files intended to populate Schedule D-2 of the Financial Report section of the website. The supported format is:

Date Received, Lender Name, Lender Mailing Address, Endorser Name, Endorser Mailing Address, Description of Security, Interest Rate, Original Loan Amount, Payments Made, Loan Balance

### **Example**

2004-01-17,Wally's Bank,123 Bank Street Wilmington DE 19808,Citizens for Joe Smith, Endorser Mailing Address, Loan received in order to pay for something,5.45,50000,24000,26000

*Note: Although the above data spans two lines in this document, in the upload file, a row of data must take up one and only one line.*

## Schedule E Format

The Schedule E Format (Expense Reimbursements) will be used for files intended to populate Schedule E of the Financial Report section of the website. Schedule E has two tables of data on it, and therefore has two formats.

The supported format for *Reimbursements Received* is:

Date Received, Reimbursing Name, Reimbursing Mailing Address, Description of Activity, Activity Date, Total Expense Amount, Reimbursement Received

The supported format for *Reimbursements Paid* is:

Date Paid, Payee Name, Payee Mailing Address, Description of Activity, Activity Date, Total Expense Amount, Reimbursement Paid

You will notice that in the Schedule E template, there is a cell between the two tables that contains an asterisk. This is an indicator to the upload program to “Switch to Reimbursement Paid Mode”, so to speak. If this asterisk is taken out, then the upload program will treat all rows in the “Reimbursements Paid” table as “Reimbursements Received”.

### Example

2/12/04,Wally’s Bank,123 Bank Ave. Wilmington DE 19808,This is the RECEIVED1  
description,01/31/04 ,2000,1500

2/12/04,Wally’s Bank,123 Bank Ave. Wilmington DE 19808,This is the RECEIVED2  
description,01/31/04 ,2000,1500

2/12/04,Wally’s Bank,123 Bank Ave. Wilmington DE 19808,This is the RECEIVED3  
description,01/31/04 ,2000,1500

\*

2/12/04,Wally’s Bank,123 Bank Street Wilmington DE 19808,This is the PAID1 description,01/31/04  
,2000,1500

2/12/04,Wally’s Bank,123 Bank Street Wilmington DE 19808,This is the PAID2 description,01/31/04  
,2000,1500

2/12/04,Wally’s Bank,123 Bank Street Wilmington DE 19808,This is the PAID3 description,01/31/04  
,2000,1500

## **Schedule F Format**

The Schedule F Format (Non-Cash Assets) will be used for files intended to populate Schedule F of the Financial Report section of the website. The supported format is:

Date Received, Description of Asset, Location of Address,(physical address), Value of Asset

### **Example**

03/14/2004,A Neat Old House,123 Main Street Newark DE 19713,250000

## **Schedule G Format**

The Schedule G Format (Elimination of Assets) will be used for files intended to populate Schedule G of the Financial Report section of the website. The supported format is:

Date Eliminated, Description of Asset, Disposition of Asset, Value Received

### **Example**

03/14/2004,A Neat Old House,Sold it on the market,250000