

**INSTRUCTIONS FOR COMPLETING THE
CAMPAIGN CONTRIBUTION AND EXPENDITURE REPORT**

COUNTY, MUNICIPAL AND SCHOOL BOARD CANDIDATES

SECTION 1 - Indicate general candidate information and title of office sought. If applicable, include 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: County, Municipal and School Board candidates are required to file a copy of this report with the County Clerk of the county in which the election is held.

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 type of report you are completing. Please note each type of report included here. Also, please complete the blanks indicating the dates covered by this report. When filing a final report, a candidate must indicate the method in which surplus funds are disposed of.

LINE 4 - This line, along with lines 5-9, 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 8 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 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 total amount of monetary contributions for your campaign. In the first column ("For Reporting Period") you list the amount of contributions, itemized and nonitemized, you received during this reporting period.¹ This figure can be found on line 18 and should be entered on line 6. 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 6.

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 7 - 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 7. In the second column ("Cumulative Total") you should list the total amount of all expenditures 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 in the last report.

LINE 8 - 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 and 6 and subtracting from that total the figure listed on line 7.

LINE 9 - When filing a final report for a particular election, the candidate should indicate either the balance of funds remaining after the payment of all debts or the amount of all debts (including loans) which remain unpaid. Line 9 of a candidate's final report should either reflect "cash on hand" or debts (but not both).

LINE 10 - This line should be checked only if you have not received any contributions, 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 limits on campaign contributions do not apply to a candidate's own contribution from personal funds or to personal loans made by financial institutions to the candidate and applied to his campaign. Any personal loan made by a financial institution to a candidate and applied to his campaign should be reported in Section 11 and included in the amount of total monetary contributions reported on line 18.

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 Section 11. Such personal funds would be included in the amount of total monetary contributions reported on line 18.

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.

If a candidate has unpaid loans at the end of a primary, runoff, special, or general election, the source, description and amount of each such loan should be itemized in Section 28. Candidates ending their campaign in debt are permitted to raise funds to retire the debt subject to the restrictions contained in Ark. Code Ann. § 7-6-219.

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 \$2,000 per election from any person and \$2,500 per election from any political party. Campaign contribution limits apply 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 county, municipal, or school board office may not exceed \$2,000 per election from any person and \$2,500 per election from any political party. These limits apply to all contributions. The law requires the candidate to list each **contributor**, his/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 person need not be itemized, but is considered a contribution for the particular individual and is credited against the maximum amount the person 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 reflects the totals from lines 12 (loans), 16 (itemized contributions) and 17 (nonitemized contributions). While a non-money contribution is considered as a contribution from the contributor and applies toward that person's maximum limit, non-money contributions are not included in the amount entered on 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 6 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, listed in Section 23, and the non-itemized expenditures which comprise the total found 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 as categorized in Section 19. The total should reflect the combination of the figures on lines 24, 25 and 26 and should be the same as the figure 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 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 the **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 should reflect 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 totals from lines 24 (itemized expenditures), 25 (nonitemized expenditures) and 26 (paid campaign workers). This figure should also be the same as the one entered on line 7 on the front page of the report and on line 20.

SECTION 28 - This section should only be completed if the candidate has outstanding debts (including unpaid loans) after an election. The amount entered on line 29 should also be entered on line 9 of the report. If the campaign has ended with a debt, the candidate must detail each item which constitutes a part of the total campaign debt. For each creditor, the candidate should list the name and address of the creditor, the description of the debt (e.g. "consultant services"), and the balance of the debt as of the time of filing the final report. If additional pages are necessary to report all of the campaign debt, this page of the Contribution and Expenditure Report may be photocopied and attached to the report when the report is filed.

LINE 29 - This line reflects the total of all debt reflected in Section 28. This figure should also be the same as the one entered on line 8 of the front page of the report.