

Governmental Ethics Commission



Instruction Manual For Preparing Receipts & Expenditures Report For Political Action or Party Committees

INSTRUCTIONS

For completing the Governmental Ethics Commission's Receipts and Expenditures Report form using your computer.

Note: to move from section to section use the "tab" key, to move backwards use the "shift" key and "tab" key at the same time. When each page of a schedule is completed, print it and set it aside.

In addition to the instructions set out below, each schedule includes detailed instructions. If you have no items to report on one or more schedules, do not return that particular schedule or schedules. The forms used for each schedule in this report may be duplicated or the information may be itemized on 8 ½" x 11" computer printouts or any 8 ½" x 11" paper, providing the information required is in the same format. When duplicating, use one side of paper only. Please type or print.

This report is to be filed with the SECRETARY OF STATE at the following address:

Secretary of State
120 SW10th
1st Floor, Memorial Hall
Topeka, KS 66612

- Line 1. Cash on hand at beginning of the period should be the same as the closing balance from the previous period. If this is your first report, the amount should be zero.
- Line 2. See Schedule A for detailed instructions. If you have no contributions or other receipts to report, the amount of zero should be entered.
- Line 3. The total of lines 1 and 2 should be entered on this line.
- Line 4. See Schedule C for detailed instructions. If you have no expenditures to report, the amount of zero should be entered.
- Line 5. Subtract line 4 from line 3 and enter the total on this line.
- Line 6. See Schedule B for detailed instructions. If you have no in-kind contributions to report, the amount of zero should be entered.
- Line 7. See Schedule D for detailed instructions. If you have no accounts payable, loans payable, or loans receivable, the amount of zero should be entered.

INSTRUCTIONS FOR PREPARING SCHEDULE A

Contributions and other receipts from any person in an aggregate amount over \$50 during the reporting period are to be itemized separately showing the date, name and address of the contributor, description of the contribution or other receipt, and the amount. Contributions or other receipts of \$50 or less need not be itemized

and are to be entered as a lump sum on the last page of Schedule A.

Date is the date the monetary contribution is received, not the date deposited, and is to include the month, day and year.

Name means the contributor's full name. When the contribution is a loan, name also means the full name of the lender and each guarantor and endorser.

Address is to include the street address (or rural route), city, state, and zip code.

Occupation of contributor. The occupation of individual contributors who contribute more than \$150 must be listed. If the individual contributor is not employed for compensation, then the occupation of the contributor's spouse must be listed.

Description of contribution or other receipt is to consist of the following:

- 1) If a loan, check "loan" box.
- 2) If a check, check "check" box.
- 3) If cash, check "cash" box.
- 4) If other receipt, e.g., e-funds, rebate, refund, or miscellaneous receipt, check "other" box.
- 5) If funds have been dedicated, indicate the name of the initial contributor as well as the intervening source in the name and address column.

The gross amount of your total sales of bona fide political materials is to be entered as a lump sum on the last page of Schedule A. This includes such things as political campaign buttons, hats, banners and literature, but does not include receipts from testimonials or other political events.

The total amount of legal contributions from unknown contributors should be entered on the last page of Schedule A. The Campaign Finance Act permits the acceptance of contributions of \$10 or less when the name and address of the contributor is unknown. However, the treasurer of a candidate or candidate committee may accept such contributions only up to an aggregate of \$1,000 per election in the case of a statewide race, \$500 for state senate and State Board of Education and \$250 per election in the case of any other race for state or local office. Illegal contributions should be reported on Schedule A.

The "Total Contributions and Other Receipts This Period" amount should be carried forward to Line 2 of the Summary Page.

It is illegal for a candidate for statewide office to receive more than \$2,000 per election from any contributor, for a state senate candidate or State Board of Education candidate to receive more than \$1,000, or a candidate for any other state or local office to receive more than \$500 per election. Party committees may give more than these amounts to a candidate in an uncontested primary election and in the general election. In addition, candidates and their spouses are not subject to these limitations insofar as the use of their own funds are concerned.

INSTRUCTIONS FOR PREPARING SCHEDULE B

An in-kind contribution is the transfer of goods, services, or anything of value, without charge or at a charge of less than fair market value to the recipient. An in-kind contribution includes the use of any goods, services, or

anything of value, or the spending of any money when the use or expenditure is made in cooperation with, or with the consent of, a candidate or committee.

In-kind contributions from any person in an aggregate amount or value over \$100 during the reporting period are to be itemized separately showing the date, name and address of the contributor, description of the in-kind contribution and the value of the in-kind contribution. In-kind contributions of \$100 or less need not be itemized and are to be entered as a lump sum in the box at the bottom of Schedule B.

Date is the date received and is to include the month, day and year.

Name means the contributor's full name.

Occupation of contributor. The occupation of each individual contributor who makes an in-kind contribution valued more than \$150 must be listed. If the individual contributor is not employed for compensation, then the occupation of the contributor's spouse must be listed.

Value of in-kind contribution is the fair market value of the item or service as if it had been purchased, sold or leased in the ordinary course of business.

The total of unitemized in-kind contributions is to be entered as a lump sum in the box at the bottom of Schedule B.

The total of itemized in-kind contributions should be entered on Schedule B.

The "Total In-Kind Contributions This Period" should be carried forward to Line 6 of the Summary Page.

INSTRUCTIONS FOR PREPARING SCHEDULE C

All expenditures and disbursements made to any person in an aggregate amount over \$50 during this reporting period are to be itemized to include the date of payment, name and address of payee, purpose of expenditure and the amount. The total of all other such expenditures of \$50 and under is to be entered as a lump sum on the last page of Schedule C. **Expenditures contracted for or remaining unpaid bills are to be reported on Schedule D.**

When debts for goods or services which were previously reported on Schedule D are paid off, that payment should be recorded on this schedule. This schedule should also be used to report the repayment of loans **owed** to the candidate; the disbursement of illegal contributions; and the payment of recoverable security deposits.

Date is the date the payee was actually paid during the reporting period and is to include month, day and year.

Name means the full name of the payee.

Address is to include the payee's street address (or rural route), city, state and zip code.

Purpose of expenditure or disbursement is to reflect the nature of the expenditure; e.g., newspaper advertising, printing, bumper stickers, consulting fees. In the case of party and political committees, when an expenditure in the form of an in-kind contribution is made to a candidate in excess of \$300, the name and address of the candidate, the amount, date, and specific service or product provided must be listed. When an independent expenditure in excess of \$300 is made which expressly advocates the election or defeat of a candidate for state or local office, the name and address of the candidate who is subject to the expenditure must be listed.

When an expenditure is made by payment to an advertising agency, public relations firm or political consultants for disbursement to vendors, the report of such expenditures shall show in detail the name of each such vendor and the information required on this schedule with regard to each such expenditure.

The "Total Expenditures and Disbursements This Period" amount is to be carried forward to Line 4 of the Summary Page.

INSTRUCTIONS FOR PREPARING SCHEDULE D

Use this form to (1) itemize loans and other debts owed **by** the political or party committee, and (2) itemize loans owed **to** the political or party committee.

This itemization of loans and other debts owed **by** you or **to** you is to show the date incurred, the name and address, the nature of the debt or obligation and the balance at the close of the period.

Date is to include the month, day and year the debt was incurred or the loan given.

Name means the full name of the person to whom you owe the debt or the person owing the loan to you. In the case of someone who has loaned money to you, each guarantor and endorser must also be listed. It is not acceptable to list merely a surname or an initial and a surname.

Address is to include the street address (or rural route), city, state and zip code.

Nature of account or loan payable or loan receivable is to reflect the purpose of the debt or loan. Indicate whether it is a loan and, if so, the terms and purpose thereof. If it is a debt for goods or services, briefly describe, e.g., office space or bumper stickers.

Balance at close of period is the amount of the loan or other debt remaining unpaid at the end of the period.

The "Total Other Transactions" amount is to be carried forward to Line 7 of the Summary Page.