

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

STATE AND DISTRICT CANDIDATES

SECTION 1 - Indicate general candidate information and title of office sought. If applicable, include information concerning the candidate's campaign committee. The candidate should indicate the year of the election on the top of the report. Also, if you are completing an amended final 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.

<p>NOTE: State and District candidates are required to file this report with the Secretary of State.</p>

SECTION 2 - Check the box for the election to which this final report applies (*i.e.*, primary, primary runoff, general, general runoff, or special election) and indicate the time period covered by this final report.

SECTION 3 - This section only applies to candidates whose campaigns have ended with remaining campaign funds. For example, candidates advancing from the primary election to the general election are not required to dispose of remaining campaign funds until after the general election.

This section discloses the method used to dispose of remaining campaign funds. "Remaining campaign funds" are defined as the balance of campaign funds over expenses incurred as of the day of the election except for any funds required to repay loans made by the candidate from his or her personal funds to the campaign or to repay loans made by financial institutions to the candidate and applied to his or her campaign.

"Remaining campaign funds" refers to the amount of campaign funds retained from the last election by the candidate for future use. The amount of remaining campaign funds, if any, are to be reflected on line 9 of this report.

"Remaining campaign funds" does not include campaign signs, campaign literature, and other printed materials that were: (i) purchased by the campaign; (ii) reported on the appropriate contribution and expenditure report for the campaign at the time of the purchase; and (iii) retained for use in a future campaign by the same candidate.

The law requires candidates to disclose how remaining campaign funds were disbursed. The funds may be disbursed in any one or more of the five (5) methods listed on this report. The candidate should check each box which is applicable.

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 total 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 of the final report and should be entered on line 7. 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 reflects the status of the campaign account after all contributions and expenditures, including the disbursement of any remaining campaign funds. If a candidate has remaining campaign funds in his or her campaign account for use as officeholder expenses or for future campaign purposes, the amount of the remaining campaign funds should be indicated in the second column on line 9. If, however, the campaign has ended with debt, the candidate must enter the amount of the debt in the second column on line 9. The amount noted as debt should be in brackets, *i.e.* "\$1,200". The amount of debt entered on line 9 should be the same amount reflected on line 29 and the outstanding items which make up this debt figure should be listed in Section 28.

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 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 a 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.

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 on the amount.

If a candidate has unpaid loans at the time of the primary, runoff, special or general election, the source, description and amount of each such loan should be itemized in Section 28. A candidate ending his or her campaign in debt is 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 the maximum amount per election from any contributor. The 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 \$200. Contributions for 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.

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 \$200 or less received during this reporting period. A monetary contribution of \$200 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 \$200 threshold for a particular election, all subsequent contributions must be itemized.

LINE 18 - This line reflects 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 are not entered on this line. Line 18 reflects the total amount of monetary contributions and is used in computing the balance of the amount of remaining campaign funds or debt 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.

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 in 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**, a **description of the debt** (*e.g.*, "consulting 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 amount of all debts listed in Section 28. This figure should also be the same as the one entered on line 9 on the front page of the report.