



Tips for paper report filers

Minnesota Campaign Finance and Public Disclosure Board

Requirements for non-electronic filers of Report of Receipts and Expenditures

A committee that is granted a waiver of the requirement to file reports electronically must follow the statutory requirements when filing a paper report. A report that is not filed in the correct format may be returned by the Board for resubmission.

The items discussed below are common paper-filer mistakes that will result in your being required to correct and re-submit your report.

Read and follow the instructions or your report is likely to be wrong

The most common problems seen on paper reports result from filers not reading and following the instructions on the report form itself. Do not assume that you know what is required if you don't read the instructions. If your report is not completed in accordance with the instructions and with the guidelines in this document, you will likely be required to correct it and re-submit it.

Reports must be cumulative

During an election year each report must include all transactions from January 1 through the cutoff date of the reporting period. You may not file a report that includes only the new transactions that occurred since your previous report filed during the same year.

Reports must be legible

Many treasurers hand write paper reports. In many cases these reports are difficult or impossible to read. Reports that are not completely legible and easy to read will be returned for re-submission.

Common transaction summary problems

- ◆ The beginning cash balance must be the same as the previous year's ending cash balance. If it isn't the same, you must explain why it is different.
- ◆ Complete all report schedules first, then complete the transaction summary page by carrying the totals from the bottom of the schedules to the appropriate lines on the transaction summary.
- ◆ The figures in "column 1" show cash. Figures in "column 4" show totals of unpaid, in-kind, and cash added together going across.
- ◆ To figure out the ending cash balance: "**A Receipts**" - add the lines entered for A Schedules and enter the total figure under **TOTAL RECEIPTS**. "**B Disbursements**" - add the lines entered for B Schedules and enter the total figure under **TOTAL EXPENDITURES AND DISBURSEMENTS**. Add the beginning cash balance (line #1) to column 1 TOTAL RECEIPTS and subtract column 1 TOTAL EXPENDITURES AND DISBURSEMENTS and enter the ending cash balance in the bottom line. The ending cash balance should match your bank statement after reconciling receipts not yet deposited and checks issued that have not cleared the bank.

Common disclosure schedule problems

- ◆ Transactions on all schedules must be listed **alphabetically** by the entity's last name. You must include a contributor's name, address, and employment information. If a contributor is self-employed, list the occupation or business.
- ◆ The date of each transaction must be included
- ◆ Do not itemize transactions involving one entity if the total involving that entity is \$200 or less. These transactions are totaled and shown in the non-itemized receipts box located on the bottom of the schedule. You must complete and file each schedule even if all transactions included on that schedule are non-itemized.

Include registration numbers

Treasurers must include registration numbers for all transactions involving lobbyists, political committees or funds, party units, or candidate committees registered with the Board. Providing the registration number ensures accurate identification of the donor or recipient. If you include the registration number for a registered individual or association, you do not need to fill out the address section of the schedule.

Common receipt reporting problems

- ◆ List only one contributor per line. Contributions from a husband and wife that are to be split must be listed as two separate contributions, one from the husband and one from the wife.
- ◆ In-kind contributions must also be shown as either in-kind campaign expenditures or noncampaign disbursements. You must describe what the in-kind contribution item is and the value on both the receipt schedule and the disbursement schedule.

Common expenditure reporting problems

- ◆ All obligations incurred through the report cutoff date must be reported even if they have not yet been paid and even if you have not been invoiced for the obligation. If the expense has not been paid, it must be shown as an unpaid bill.
- ◆ A description of the specific purpose of an expense is sufficient if it includes enough information to explain what was purchased and to justify the classification used on the report. Reports that do not adequately explain the actual purpose of an expenditure will be returned for clarification.

Common noncampaign disbursement reporting problems (for candidate committees)

- ◆ Noncampaign disbursements are defined in Minnesota Statutes section 10A.01, subdivision 26. The list of definitions can be found attached to the report form. You must clearly identify what was purchased and you must indicate which noncampaign disbursement you claim applies.

Schedule C – Outstanding loans payable as of December 31 of the reporting year

If you have any loans that are not paid in full, you must complete Schedule C. List only the outstanding amount of each loan that your committee owes at the end of the reporting period. The schedule must include loans with outstanding balances from both the current year and previous years. You must file this schedule with every report as long as you have outstanding loan balances.