

Tips for the Treasurers
For the Filing of
REPORTS OF RECEIPTS AND EXPENDITURES

To achieve the most efficient internal controls, we recommend that all filers utilize OCF's electronic filing system when filing its Reports of Receipts and Expenditures. This can be accomplished by visiting our website at www.ocf.dc.gov.

Additionally, the OCF offers educational outreach training seminars on selected Thursdays of each month during calendar year 2012 from 12:00 noon to 1:00 pm. If you plan to attend, please call the Office of the General Counsel on (202) 671-0550 to register.

1. The Audit staff recommends that all filers utilize its electronic filing process to increase the accuracy of the filing.
2. When electronically filing and entering contributions from business entities, please choose the correct category from the drop down box provided (partnership, corporation, or business entity).
3. The first report filed by the Treasurer and/or Candidate should commence with a beginning cash on hand balance of \$0.00 and subsequently reflect receipts and expenditures for the period.
4. Please be reminded that the ending cash balance from the previous filing should be carried forward as the beginning cash balance for the next subsequent filing. For those individuals/entities who electronically file, please assure that the beginning balance is correct. If this amount is incorrect, you may change the beginning balance to what the correct amount should be.
5. Please be reminded that pursuant to D.C. Official Code Section 1-1163.33(c), "In no case shall any person receive or make any contribution in legal tender in an amount of \$25 or more."
6. Also, be reminded that pursuant to 3 DCMR Section 3010.1, "A candidate or political committee may maintain a Petty Cash Fund which shall not exceed three hundred dollars (\$300) at any time." Therefore, no checks in excess of \$300 may be written from the committee bank account for replenishing the petty cash fund.
7. Caution should be taken when receiving contributions from individuals/entities with the same address to ensure that these contributions do not exceed the contribution limitation pursuant to D.C. Official Code Section 1-1163.33.

8. All debts and obligations (60 calendar days outstanding) should be reported on Schedule D and should continue to be reported until the balance is paid off. The payments for these debts and obligations should also be reported on Schedules D and B.
9. All loan and loan repayments should be reported on Schedule E, Loans Owed By the Candidate/PCC or the Committee.
10. Please be reminded that when accepting and/or soliciting contributions, ensure that Committee solicitation materials and/or requests include the required information (occupation and/or employer) pursuant to D.C. Official Code Section 1-1163.09(8). This information is required when completing Schedule A of OCF Form 16.
11. When reporting in-kind contributions (non-cash contributions or for purchases or services rendered), please be reminded that all in-kind contributions must be reported on Schedule A and also on Schedule B of OCF Form 16 and labeled in-kind.
12. After completing any filing, please be aware that the Cash on Hand at the Close of the Reporting Period should not be a negative amount.
13. Please be reminded that all Committees **must continue** to file (even after the election) its Reports of Receipts and Expenditures as required pursuant to D.C. Official Code Section 1-1163.09(10) until all funds are fully exhausted (resulting in an ending cash on hand balance of \$0.00 as reflected on the filing) and there are no debts and obligations (including loans) currently outstanding. The Committee cannot terminate until a Termination Report is filed with our office reflecting the aforementioned.
14. Any questions regarding the reporting of receipts and expenditures are addressed in D.C. Official Code Section 1-1163.09. If you have further questions, please contact the Reports Analysis and Audit Division of the Office of Campaign Finance on (202) 671-0546.