

VOTE



CUYAHOGA COUNTY

BOARD OF ELECTIONS

2023 Campaign Finance Overview



Campaign Finance Auditing Contacts

Supervisor:

Rosemarie Amato (216) 443-3226

Email: ramato@cuyahogacounty.gov

Auditors are assigned alphabetically by Candidate's last name.
PACs are assigned by Treasurer's last name.

Auditor: A to Ge

Susanne Nieves Stames (216) 443-6433

Email: snstames@cuyahogacounty.gov

Auditor: Gf to M

Rae Combs (216) 443-6432

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Auditor: N to Z

Frank Milluzzi (216) 443-6434

Email: fmilluzzi@cuyahogacounty.gov

We recommend you do not seek advice concerning campaign finance reporting from other candidates or treasurers. Please contact us directly with any questions concerning campaign finance.

The Cuyahoga County Board of Elections Website

Campaign Finance Resources Available @ boe.cuyahogacounty.gov



Click “Candidates” to find:

- Campaign Finance Handbook
- All Forms and Instructions
- Campaign Finance Filing Deadlines
- Search for report filings of Candidate and PAC Reports
- Contributions Limits Chart for Candidates (Judicial Limits are found at <https://www.bpc.ohio.gov/judicial-candidates>)
- Filing a campaign complaint
- Campaign Finance Overview

The Cuyahoga County Board of Elections Website

Ohio Campaign Forms are available for download via the Secretary of State website (sos.state.oh.gov) or can be filled out and printed. The forms must be downloaded to be saved and currently no calculation function is available.

[Home](#) / [Campaign Finance](#)

FILING FORMS

Ohio Campaign Finance forms are available as interactive PDFs.

The forms can be filled out on screen and printed and will assist with any necessary calculations.

Instructions for completion accompany each form.

[CAMPAIGN FINANCE REPORTING FORMS](#)

[PERMISSIVE FUNDS FORMS](#)

[BOARDS OF ELECTIONS FORMS](#)

CAMPAIGN FINANCE REPORTING FORMS

Form Number	Form Name
30-A	Ohio Campaign Finance Report (cover page)
30-B-1	Contributions from a Corporation or Labor Organization Supporting or Opposing Ballot Issues
30-B-2	Independent Expenditures from a Corporation or Labor Organization Supporting or Opposing Ballot Issues
30-C	Two-Day Business Report
30-D	Designation of Treasurer

Acti
Go to

The Cuyahoga County Board of Elections Website Campaign Finance Forms

<https://www.sos.state.oh.us/campaign-finance/filing-forms/>

*Most Commonly Used Forms:

- 30-D Designation of Treasurer (DOT)
- 30-A Ohio Campaign Finance Report Cover Sheet
- 31-A Statement of Contributions Received
- 31-E Statement of Contributions Received at a Social or Fund-Raising Event
- 31-A-2 Statement of Other Income
- 31-B Statement of Expenditures
- 31-F Statement of Expenditures for Social or Fund-Raising Event
- 31-J-1 In-Kind Contributions Received
- 31-C Statement of Loans Received
- 31-N Statement of Outstanding Debts
- 31-G Contributors in Officeholder's Employ

*(these forms are not exclusive to filings, please contact us if you have questions)

Committees can use their own version of forms (e.g., Excel, Google docs) but must include information required on SOS forms (titles, form numbers, page totals, etc.)

Note: Complete filing instructions are on page 2 of each form.

Choosing a Treasurer

Someone who can be trusted to:

- ✓ Understand the liabilities & responsibilities of being a treasurer
- ✓ Continually monitor and record all contributions and expenditures
- ✓ Deposit committee funds
- ✓ File reports in a timely manner
- ✓ Retain all records (required retention of 6 years)

ORC 3517.081 & 3517.10(D); OAC 111:2-4-13

Form 30-D, Designation of Treasurer (DOT)

Any candidate for a local office (mayor, city council, school board, or other municipal position), county office, or court office, as well as “Self Funding” or “Out of Pocket” committees, must file a DOT. A candidate may only have one active Committee at any given time.

- File DOT **BEFORE**:
 - 1) Accepting **any** monies (including any monetary contributions, or loans) or in-kind contributions.

or
 - 2) Making **any** expenditures or assuming any debts.

or
 - 3) Prior to using a Disclaimer Statement. If using any social media or distributing any literature to promote the campaign you must use a disclosure statement (see slide 28 for more information).
- File when starting a new committee or to amend any existing DOT if ANY information (e.g. update Treasurer / Deputy the office sought, an address, a phone number) changes.
- File the completed DOT at the County Board of Elections. DOT must be date stamped by the BOE to be considered a valid filing.

30-D, Designation of Treasurer Form

OFFICE OF THE
Ohio Secretary of State



Designation of Treasurer

Form 30-D
ORC 3517.10

TYPE OF FILING: NEW UPDATE

COMMITTEE TYPE: Candidate PAC PCE Political Party Legislative Campaign Fund

If update, please check the appropriate reason(s):

Change of Committee Name. Prior Name was: _____

Change of Filing Location. Prior Location was: _____ New Location is: _____

Change of Office Sought. Previous Office Sought: _____ New Office Sought: _____

Change of Treasurer Info

Change of address/phone/email for: Designation or Change of Deputy Treasurer Info

Other. Please Explain: _____

Committee Treasurer Deputy Treasurer Candidate

All Committees

Full Name of Committee _____ PAC # (if Updated) _____

Street Address _____ City _____ State _____ Zip _____

Telephone _____ Email _____

Treasurer _____ Telephone _____ Email _____

Street Address _____ City _____ State _____ Zip _____

Deputy Treasurer (if any) _____ Telephone _____ Email _____

Street Address _____ City _____ State _____ Zip _____

Candidate Committees Only

Full Name of Candidate _____ Email _____

Street Address _____ City _____ State _____ Zip _____

Office Sought _____ Subdivision/District _____ Party Affiliation/Independent/Non-Partisan _____ Election Year _____

Political Action Committees Only

PAC is sponsored by: Labor Organization Corporation Not Sponsored

If Sponsored, Name the sponsor: _____ Acronym Used (if any) _____

If Ballot Issue PAC, list issue: _____

Is this a Ballot Issue PAC? Yes No

PACs and PCEs Only _____ List any Affiliated PACs/PCEs _____

Signature of Treasurer or Deputy Treasurer _____ Date (MM/DD/YYYY) _____

Signature of Candidate if Candidate Committee _____ Date (MM/DD/YYYY) _____

What must be completed on the DOT:

- 1) **“Type of Filing”** section
- 2) **“All Committees”** section
 - A. **Full name of Committee**
 - ✓ Committee name must include the last name of candidate.
 - B. **Treasurer**
 - ✓ Candidate can be their own treasurer
 - ✓ For Judicial Committees it is not recommended that Judges, nor any employees of the court as well a bailiff serve as a treasurer.
 - ✓ If applicable, add deputy treasurer
- 3) **“Candidate Committees Only”** section
 - ✓ This section must be completed if candidate committee
 - ✓ Home address must be used
 - ✓ Must include office sought by candidate.
- 4) **“Political Action Committees Only” (PAC) section**

Be sure to indicate if the Committee is a ballot issue or non-ballot issue PAC.

 - ✓ A ballot issue PAC may accept corporate contributions but may not contribute to candidate committees
 - ✓ A non-ballot issue PAC may contribute to candidate committees but may not accept corporate contributions
- 5) **Signature section**
 - ✓ Both Treasurer & Candidate must sign & date.

Last Updated 09/2017

Establishing a Bank Account

- Consider a bank where you already have an established relationship, but also shop competitor's fees, services, & requirements for opening & maintaining a campaign account.
- Committee account must be separate from any personal or business account.
- Bank may require a copy of the committee's date-stamped DOT and an IRS-issued Employee Identification Number (EIN) when opening the committee's checking account.
- Checking account with a debit card feature is strongly recommended.
- Online access to canceled checks and bank statements is necessary.
- Credit Unions are not recommended due to limited services
- Retain all bank documents for 6 years.



Reporting:

Do I need to file a campaign finance report?

OHIO CAMPAIGN FINANCE REPORTING CALENDAR 2023

See [Ohio Revised Code §3517.10](#) for complete details of the timing and requirements for most campaign finance reporting.

2022 Annual ¹	Jan. 31, 2023 to disclose activity through Dec. 31, 2022.
Pre-Primary	April 20, 2023 to disclose activity through April 12, 2023.
Post-Primary	June 9, 2023 to disclose activity through June 2, 2023.
Semiannual ²	July 31, 2023 to disclose activity through June 30, 2023.
Pre-General	Oct. 26, 2023 to disclose activity through Oct. 18, 2023.
Post-General	Dec. 15, 2023 to disclose activity through Dec. 8, 2023.
2023 Annual	Jan. 31, 2024 to disclose activity through Dec. 31, 2023.

This is based on the following 2023 election dates: 2023 Primary - May 2, 2023 | 2023 General - November 7, 2023
Activity related to special elections may require reporting on different dates. Filing entities submitting reports to a county board of elections should contact the board for special election dates and filing deadlines not included on this calendar.

Visit the [Ohio Secretary of State's website](#) for additional compliance resources including reporting forms, instructions, statutes, and rules.

[OhioSoS.gov](#)



Ohio Secretary of State
Campaign Finance
614-466-3111
cfinance@OhioSoS.gov

¹ R.C. 3517.10(A)(3) The 2022 annual is not required of any filing entity for which a 2022 post-general is required.
² R.C. 3517.10(A)(3) Requires the semiannual to be filed by statewide and county candidates in non-election years and completely exempts all judicial candidates.

Candidate on Ballot

- Pre-Election Report is required if
 - \$1,000+ threshold (expenses, or monetary contributions, in-kind contributions, and new loan funds) occur during the reporting dates.
- Post-Election Report is required
 - Even if no activity occurred, all candidates who were on the ballot must file a post election report. Reporting dates include all activity since the closing date of the last report, through the Post Election report deadline.

Candidate NOT on Ballot

- Annual Report is always required for candidates not on the ballot.
- Semi-annual report may be required

Please consult your auditor with any questions.

Form 30-A, Cover Sheet

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Ohio Campaign Finance Report
Form 30-A
ORC 3517.10

Committee Name		Office Sought		District	
Street Address		City	State	Zip	
Candidate Name OR PAC Registration Number		Treasurer Name		Election Date (MM/DD/YYYY)	
Type of Report (choose one): <input type="checkbox"/> Annual <input type="checkbox"/> Semiannual <input type="checkbox"/> Pre-Primary <input type="checkbox"/> Post-Primary <input type="checkbox"/> Pre-General <input type="checkbox"/> Post-General					
Statewide Candidates Only: <input type="checkbox"/> July Monthly <input type="checkbox"/> August Monthly <input type="checkbox"/> September Monthly					
Amended Report <input type="checkbox"/> No <input type="checkbox"/> Yes		Termination <input type="checkbox"/> Check this box if the committee wishes to terminate with this report		Short Form Report (R.C. 3517.10(H)) <input type="checkbox"/> Check this box if the committee is filing a short term report. See attached instructions.	
1. Amount brought forward from last report					
2. Total monetary contributions (From Forms 31-A and 31-E)					
3. Total other income (From Form 31-A-2)					
4. Total funds available (sum of lines 1, 2, 3)					
5. Total monetary expenditures (From Forms 31-B and 31-F)					
6. Balance on hand (line 4 minus line 5)					
7. Value of in-kind contributions received (From Form 31-J-1)					
8. Value of in-kind contributions made (From Form 31-J-2)					
9. Outstanding loans owed by committee (From Form 31-C)					
10. Outstanding debts owed by committee (From Form 31-N)					
11. Outstanding loans owed to committee (From Form 31-K)					
12. Value of independent expenditures made (From Form 31-U)					
THIS STATEMENT IS MADE UNDER PENALTY OF ELECTION FALSIFICATION. WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE.					
Signature of Treasurer or Deputy Treasurer				Date (MM/DD/YYYY)	
Contribution Pages	Expenditure Pages	Other Pages	Total Pages		

Last Updated 09/2017

1) Committee Information

- Committee Name, Office Sought, Address, Candidate Name, Treasurer Name, and Election Date

2) Type of Report

- Select the type of report being filed: Annual, Semi-Annual, Pre or Post Primary, Pre or Post General, Filing Year, Amended Report, Termination

3) Activity (lines 1 – 12) relates to the monetary activity during the reporting period.


- Line 1: Amount must be identical to 30-A from line 6 of previous report, or zero if committee's first report.
- Line 2: Contributions (Form 31-A)
- Line 3: Other Income (Form 31-A-2)
- Line 4: Total Funds Available
- Line 5: Expenditures (Form 31-B)
- Line 6: Balance on hand
- Line 7: In-Kind Contributions (Form 31-J-1)
- Line 9: Loans Received (Form 31-C)
- Line 10: Debts Outstanding (Form 31-N)

4) Original signature of treasurer or deputy treasurer and date

31-A, Statement of Contributions Received

Lists all money received except interest income, refunds, or prior expenses that are returned to the committee.

- Each contribution entry must include:
 - Complete name of contributor (Only one contributor per line)
 - Complete address
 - Date received
 - Amount received
 - Form (cash, check, debit card, credit card & PayPal, etc.)
 - Contributions from statewide or federal PAC's must include PACs' registration number
- Grand total of contributions are transferred to Form 30-A, Line 2
- **Additional information:**
- All contributions (including all cash contributions) are promptly deposited into the committee bank account.
- Full amount of contributions from third party processors are listed on contribution forms. Fees associated with the transaction are listed on the appropriate expense form. (see slide 14, Third Party Processors)
- Do not accept corporate checks (Unless committee is a ballot issue PAC)
- No cash contributions over \$100 per election cycle, per person (including from the candidate).
- Each fundraiser event total is required to be listed as a separate total transferred from Form 31-E.
- Contributions cannot be anonymous
- LLC's must list who the check is attributed to.
- If a public office holder receives employee contributions, the contribution is reported on Form 31-G, Contributors in Office Holder's Employ. The total from form 31-G is transferred to form 31-A or 31-E.
- Do not send copies of contribution checks with reports but retain copies of contribution checks/information for 6 years.

OFFICE OF THE Ohio Secretary of State				Statement of Contributions Received Form 31-A ORC 3517.10		Page <input type="text"/>	
Full Name of Committee							
Full Name of Contributor				Registration Number, if PAC			
Street Address		Employer/Occupation/Labor Organization*			Form (Cash, Check, etc.)		
City	State ▼	Zip Code	Date (MMDD/YYYY)	Amount			
Full Name of Contributor				Registration Number, if PAC			
Street Address		Employer/Occupation/Labor Organization*			Form (Cash, Check, etc.)		
City	State ▼	Zip Code	Date (MMDD/YYYY)	Amount			
Full Name of Contributor				Registration Number, if PAC			
Street Address		Employer/Occupation/Labor Organization*			Form (Cash, Check, etc.)		
City	State ▼	Zip Code	Date (MMDD/YYYY)	Amount			
Full Name of Contributor				Registration Number, if PAC			
Street Address		Employer/Occupation/Labor Organization*			Form (Cash, Check, etc.)		
City	State ▼	Zip Code	Date (MMDD/YYYY)	Amount			
Full Name of Contributor				Registration Number, if PAC			
Street Address		Employer/Occupation/Labor Organization*			Form (Cash, Check, etc.)		
City	State ▼	Zip Code	Date (MMDD/YYYY)	Amount			

*Required for contributions from individuals over \$100 to statewide and general assembly candidates. If contributor is self-employed, the occupation and the name of the individual's business, if any, rather than employer should be listed. If two or more employees contribute via payroll deduction and exceed the aggregate of \$100, the labor organization of which the employees are members, if any, must also appear. [R.C. 3517.10(B)(4)]

Page Total

31-E, Statement of Contributions Received at a Social or Fundraiser Event

This form is used when a specific event is held on a specific date.

Completing the form:

- List the date on the top right corner
- Indicate committee name
- List the same contributor information as Form 31-A

Do not combine events. Total from each event is transferred separately to Form 31-A as a line item:

- E.g.: “Contributions from Form 31-E” , also list the event date and amount.

Additional information:

- Form 31-E only:
 - “Contributions of \$25 or less” do not have to be itemized (You must still keep a detailed record of each contribution including contributor’s name and address).
- Same rules apply as with Form 31-A

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Event Date: _____ Page: _____
**Statement of Contributions Received
at a Social or Fund-Raising Event**
 Form 31-E
 R.C. 3517.10(B)

Full Name of Committee			
Full Name of Contributor		Registration Number, if PAC	
Street Address	Employer/Occupation/Labor Organization*	Date (MM/DD/YYYY)	Amount
City	State ▼	Zip Code	Form (Cash, Check, Etc)
Full Name of Contributor		Registration Number, if PAC	
Street Address	Employer/Occupation/Labor Organization*	Date (MM/DD/YYYY)	Amount
City	State ▼	Zip Code	Form (Cash, Check, Etc)
Full Name of Contributor		Registration Number, if PAC	
Street Address	Employer/Occupation/Labor Organization*	Date (MM/DD/YYYY)	Amount
City	State ▼	Zip Code	Form (Cash, Check, Etc)
Full Name of Contributor		Registration Number, if PAC	
Street Address	Employer/Occupation/Labor Organization*	Date (MM/DD/YYYY)	Amount
City	State ▼	Zip Code	Form (Cash, Check, Etc)
Full Name of Contributor		Registration Number, if PAC	
Street Address	Employer/Occupation/Labor Organization*	Date (MM/DD/YYYY)	Amount
City	State ▼	Zip Code	Form (Cash, Check, Etc)

* Required for contributions from individuals over \$100 to statewide and General Assembly candidates. If contributor is self-employed, the occupation and the name of the individual's business, if any, rather than employer should be listed. If two or more employees contribute via payroll deduction and exceed the aggregate of \$100, the labor organization of which the employees are members, if any, must also appear. [R.C. 3517.10(B)(4)]

Fill in the boxes below only on the last page for this event.
Transfer the Total contributions for this event to form No. 31-A. Under Full Name of Contributor state "Contributions from form No. 31-E" and list the date of the event in the date column.

Total Contributions This Event

Total Expenditures This Event

Page Total \$



Contributions via Third Party Payment Processors

There are numerous processing platforms candidates can utilize to manage fundraising contributions. The following information is provided to clarify how the contributions and related fees must be claimed on campaign finance reports:

Contributions	Reporting Action
Contribution amount (See example #1)	Full amount of each contribution is recorded on the appropriate Statement of Contributions Received (Form 31-A), or Statement of Contributions Received at a Fund-Raising Event (Form 31-E).
Fees	Reporting Action
Fees for processing contribution are paid by committee (See example #2)	Fees are recorded as an expense on the appropriate Statement of Expenditures (Form 31-B), or Statement of Expenditures for Fund Raising Event (Form 31-F). If multiple transaction fees, the amounts can be combined.
Fees for processing contribution are paid by contributor/donor. (See example #3)	The Committee should report the TOTAL contribution. Fees should be recorded as an expense on the appropriate form.
Monthly Fee for platform (See example #4)	Monthly fees are recorded on the Statement of Expenditures (Form 31-B).
Additional items	a) There are processing platforms which offer various options concerning how fees are deducted. The committee must be aware of how the fees were paid to apply the proper reporting method. b) Documentation from processing platforms is always required with the campaign finance report. c) Fees do not need to be reported as separate line items. Documentation will clarify the expenses.

Examples/Scenarios

1. Debbie Donor contributed \$100.00 via PayPal
 - The full \$100.00 contribution is reported on Form 31-A
 - The PayPal Fee of \$2.50 is reported as an expense on Form 31-B
2. Your committee holds a fundraiser and receives five contributions, for \$200.00 each, totaling \$1,000. Eventbrite deducted \$25.00 from the committee's Eventbrite balance for processing the 5 contributions.
 - Each contribution is individually listed on Form 31-E. The total amount of the event contributions from the fundraiser are transferred to Form 31-A.
 - The \$25.00 fee is recorded on Form 31-F, and the total amount of all fundraiser expenses are transferred to form 31-B
 - Committee provides documentation of the Eventbrite expenses to the BOE with the report.
3. Connor Conrad contributes \$100 to your committee via Donor Box. Connor opted to pay the additional \$2.50 processing fee to Donor Box.
 - Your committee will record the total \$102.50 contribution on the appropriate form 31-A or 31-B.
 - Fee is reported as an expense.**
4. The committee is charged a \$5.00 fee every month from the payment processor
 - The monthly fees can be combined for the reporting period and listed on Form 31-B, Statement of Expenditures.

*Committees always provide documentation from processing platforms with the report.

**Fee assessed may not be the same amount presented to contributor (e.g. \$2.50 presented to donor, actual fee is \$3.15).



Raffles : SOS Advisory No. 94-04



The use of raffles or other games of chance to raise money for a campaign committee, while not specifically prohibited in the campaign finance statutes, is discouraged for several reasons.

- First, the collecting and reporting of all the required contributor information for every raffle ticket or chance sold can be very difficult.
- **A campaign treasurer is required to keep a strict account of all contributions received – regardless of the amount of the contribution.** Second, the raffle or other games or schemes of chance in which persons pay to play may be a lottery prohibited by Article XV, Section 6 of the Ohio Constitution or may constitute gambling in violation of R.C. 2915. In addition, political fund-raising events involving a raffle or other scheme, or game of chance held on the premise of a liquor permit holder may involve a violation of OAC 4301:1-1-53 of the Ohio Department of Commerce, Division of Liquor Control.
- Many fund-raising events award door prizes to some of the persons who attend. Giving door prizes of minimal value, such as flower arrangements, is unlikely to constitute a violation because the persons participating would have contributed regardless of the possibility of receiving a prize. However, if the value of the prize is significant enough to encourage contributors to purchase a ticket in the hopes of winning the prize, then a violation may have occurred. Questions or information concerning raffles and other schemes, or games of chance should be referred to the county prosecutor in the county where the activity occurs.



Business Entity Contributions

- Never accept corporate checks, unless the receiving committee is a ballot issue PAC.
- May accept business checks; however non-corporate, LLC & LLPs contributions must include the name of an individual partner, owner, member, etc. This information is provided by the contributor & listed with the contribution information.
- If contribution does not include attribution (specific) information, it should not be accepted.
- Judicial candidates may accept contributions from law firms without attribution.

ORC 3517.10(1), OAC 111:2-4-20 & OEC Adv. 96ELC-03

Form 31-A-2, Statement of Other Income

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Statement of Other Income
Form 31-A-2
R.C. 3517.10(B)

Page

Full Name of Committee			
Full Name of Contributor		Registration Number, if PAC	
Street Address	Type* Refund	Date (MM/DD/YYYY)	Form (Cash, Check, etc.)
City	State OH	Zip Code	Amount
Full Name of Contributor		Registration Number, if PAC	
Street Address	Type* Refund	Date (MM/DD/YYYY)	Form (Cash, Check, etc.)
City	State OH	Zip Code	Amount
Full Name of Contributor		Registration Number, if PAC	
Street Address	Type* Refund	Date (MM/DD/YYYY)	Form (Cash, Check, etc.)
City	State OH	Zip Code	Amount
Full Name of Contributor		Registration Number, if PAC	
Street Address	Type* Refund	Date (MM/DD/YYYY)	Form (Cash, Check, etc.)
City	State OH	Zip Code	Amount
Full Name of Contributor		Registration Number, if PAC	
Street Address	Type* Refund	Date (MM/DD/YYYY)	Form (Cash, Check, etc.)
City	State OH	Zip Code	Amount

* Place the two letter code in the Type block (one letter per square) which indicates the nature of the Other Income Received; RE for a refund, uncashed check of the committee's own insufficient funds check received, IN for any investment or interest income earned by the committee, SA for the sale of committee assets, or LN for payments received on a loan made.

Page Total \$

Used for:

- Income received from Loans to committee during the current reporting period.
- Refunds made to committee from bank or vendors
- Interest earned from the bank.

Provide the following:

- Name of contributor (Source)
- Complete address
- Type (loan, refund or other)
- Form received (Check, Electronic transmission)
- Date received
- Amount

Total is transferred to Form 30-A, line 3

31-J-1, In-Kind Contributions Received

Full Name of Committee			
Full Name of Contributor		Employer, Occupation, Labor Organization*	Registration Number, if PAC
Street Address	Description of Item or Service	Date (MMDDYYYY)	Fair Market Value
City	State ▼	Zip Code	Received at Fundraising Event? <input type="checkbox"/> Yes <input type="checkbox"/> No
Full Name of Contributor		Employer, Occupation, Labor Organization*	Registration Number, if PAC
Street Address		Description of Item or Service	Date (MMDDYYYY) Fair Market Value
City	State ▼	Zip Code	Received at Fundraising Event? <input type="checkbox"/> Yes <input type="checkbox"/> No
Full Name of Contributor		Employer, Occupation, Labor Organization*	Registration Number, if PAC
Street Address		Description of Item or Service	Date (MMDDYYYY) Fair Market Value
City	State ▼	Zip Code	Received at Fundraising Event? <input type="checkbox"/> Yes <input type="checkbox"/> No
Full Name of Contributor		Employer, Occupation, Labor Organization*	Registration Number, if PAC
Street Address		Description of Item or Service	Date (MMDDYYYY) Fair Market Value
City	State ▼	Zip Code	Received at Fundraising Event? <input type="checkbox"/> Yes <input type="checkbox"/> No
Full Name of Contributor		Employer, Occupation, Labor Organization*	Registration Number, if PAC
Street Address		Description of Item or Service	Date (MMDDYYYY) Fair Market Value
City	State ▼	Zip Code	Received at Fundraising Event? <input type="checkbox"/> Yes <input type="checkbox"/> No

* Required for contributions from individuals over \$100 to statewide and general assembly candidates. If contributor is self-employed, the occupation and name of the individual's business, if any, rather than employer should be listed. If two or more employees contribute via payroll deduction and exceed the aggregate of \$100, the labor organization of which the employees are members, if any, must also appear. [R.C. 3517.10(B)(4)]

Page Total \$ _____

- In-Kind Contributions Received are non-monetary contribution of goods or services for which compensation is not expected.
 - Examples: decorations, catering, food, beverages, stationery, mailings & office supplies, etc.
- Made in coordination or cooperation with the candidate committee.
- Do not accept corporate contributions, unless the receiving committee is a ballot issue PAC.
- Value of item or service should be fair market value.
- Indicate if in-kind contribution was related to a fundraiser.
- Total amount counts toward contribution limits.
- Receipts and other supporting documentation not required but should be retained.
- Total of In-Kind Contributions Received are transferred to Form 30A, Line 7.

ORC 3517.01(C)(16)

Expenditures

What is an expenditure?

- An expenditure is any transaction that results in funds leaving your Committee's checking account.
- Permissible Campaign Expenses must be:
 - Legitimate-Conforming to recognized principles or accepted rules & standards
 - Verifiable-Able to be proven true, confirmed or authenticated
 - Ordinary-Taking place according to customary occurrences or procedures.
 - Necessary-Appropriate & helpful to accomplish a particular end.
 - In addition, the Ohio Elections Commission has made clear that these expenses must be reasonable in cost and form. [OEC Adv. 87ELC-4]
- Whenever funds leave your Committee's bank account, the transaction must be claimed on Form 31-B (Statement of Expenditures) or Form 31-F (Statement of Expenditures for Social or Fund-Raising Event).



Permitted Expenditures

- **To Influence the Result of an Election**
 - Examples: yard signs, bumper stickers, TV and radio, consultants, fundraising expenses, staff, mileage reimbursements, office supplies/space
 - Judicial committees, refer to Ohio Code of Judicial Conduct, Canon 4 for restrictions.
- **Charitable Contribution (e.g., 501(c)(3))**
- **Another Candidate's Committee or a Political Party**
- **For duties of public office - expenses related to the performance of official duties that the candidate would not otherwise incur.**
- **Processing fees paid for online services (e.g., website maintenance, third party payment processors).**
- **Expenses related to maintaining the Committee's checking account (e.g., check printing, monthly fees).**

ORC 3517(C)(6) and 3517.08(G); ORC 3517.13(O) and OEC opinions

31-B, Statement of Expenditures

Do's & Don'ts of Expenditures

- **Must supply copies of canceled checks if expense is over \$25**
- **All bank statements related to the reporting period.**
- **All third-party platform statements**
- **Zero balance outstanding vendor receipts are also acceptable.**
- **All third-party reimbursements must include copies of both receipts and committee's canceled check.**
- **Reimbursement for mileage is allowed on "miles driven basis only"**
- **DO NOT claim gasoline by the tank!**
- **NO CASH- Except on Election Day to pay Election Day workers! ***
 - ***If Election Day workers are paid in cash, the committee must provide a completed form/receipt that includes name, address, amount paid, date, and signature of worker. Excess cash must be returned to the committee account & reported as Other Income.**
- **Gift cards (reasonable amount) need to include a list of recipient's name/address/amount and the purpose.**

31-B, Statement of Expenditures

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Statement of Expenditures

Page _____

Form 31-B

R.C. 3517.10

Full Name of Committee			
To Whom Paid		Date (MMDDYYYY)	Amount
Street Address		Purpose	
City	State OH	Zip Code	Check Number
To Whom Paid		Date (MMDDYYYY)	Amount
Street Address		Purpose	
City	State OH	Zip Code	Check Number
To Whom Paid		Date (MMDDYYYY)	Amount
Street Address		Purpose	
City	State OH	Zip Code	Check Number
To Whom Paid		Date (MMDDYYYY)	Amount
Street Address		Purpose	
City	State OH	Zip Code	Check Number
To Whom Paid		Date (MMDDYYYY)	Amount
Street Address		Purpose	
City	State OH	Zip Code	Check Number

Page Total \$ _____

Expenditures

Each expenditure entry must include:

- ✓ Complete name of payee
- ✓ Date
- ✓ Amount
- ✓ Complete Street Address (except for banks & post offices)
- ✓ Detailed Purpose
- ✓ Method of Payment (check number, debit, etc.)



Expense total is transferred to Form 30-A, line 5

Reimbursements for expenses incurred personally by candidate and/or staff are permissible for campaign expenses. (ORC 3517.13(O))

- Copies of receipts, cancelled checks and/or bank statements must be submitted to verify the reimbursements.
- Mileage reimbursements must be accompanied by a mileage log. The 2021 I.R.S. allowance is 56.0 cents per mile. No gasoline purchases by the tank!

ORC 3517.10



31-F, Statement of Expenditures for Social or Fundraising Event



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Statement of Expenditures for Social or Fund-Raising Event
Form 31-F
R.C. 3517.10

Date _____ Page _____

Full Name of Committee _____

To Whom Paid	Date (MM/DD/YYYY)	Amount
Street Address	Purpose	
City	State	Zip Code
Check Number		
To Whom Paid	Date (MM/DD/YYYY)	Amount
Street Address	Purpose	
City	State	Zip Code
Check Number		
To Whom Paid	Date (MM/DD/YYYY)	Amount
Street Address	Purpose	
City	State	Zip Code
Check Number		
To Whom Paid	Date (MM/DD/YYYY)	Amount
Street Address	Purpose	
City	State	Zip Code
Check Number		

Transfer total expenditures for this event to Form No. 31-B. Under the "To Whom Paid" state "Expenditures from Form 31-F" and list the date of the event in the date column.

Page Total \$ _____

Remember when having a social or fundraising event, you will likely have expenditures.

- List event date in upper right corner
- Indicate the Committee name
- Indicate Each Expense
 - ✓ List the name of "To Whom Paid"
 - ✓ Date
 - ✓ Amount
 - ✓ Complete Address
 - ✓ Purpose
 - ✓ Form of payment (check, debit, credit)

Transfer the total sum for each event separately to Form 31-B.

- On 31-B under "To Whom Paid" enter "expenditures from Form 31-F" and list the event date and amount.

Other

- NO CASH EXPENSES (including tips, entertainment, etc.)!



Loans

(Form 31-C)

Vs

Debts

(Form 31-N)



- Monetary
- A “Loan” is an amount of money deposited into the committee’s bank account, can be repaid or forgiven.
- No cash loans over \$100.00
- Checks, electronic transfers are OK

- “Debts” are unpaid amounts that are owed to a vendor or an individual.
- For goods &/or services purchased and to be repaid in a future reporting period.
- Copies of the debt receipt(s) must be included the first time the debt is reported.
- Only debt owed to an individual can be forgiven.
- Debt owed to a business/vendor cannot be forgiven.
- Candidate should list themselves as the vendor when classifying credit card purchases as debts. Candidate will pay themselves back or convert the debt to in-kind contributions at the end of the campaign.





31-C, Statement of Loans Received

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Statement of Loans Received

Form 31-C
R.C. 3517.10

Page

Full Name of Committee					
From Whom Received				Prior Amount	Am't. Incurred this Period
Street Address					Outstanding Balance
City	State	Zip Code	Loans Received This Period		Payments This Period
Date Loan was Originally Incurred (MM/DD/YYYY)	Date of Loan (MM/DD/YYYY)	Amount	Date of Payment (MM/DD/YYYY)	Amount	
Registration Number, if PAC	Date of Loan (MM/DD/YYYY)	Amount	Date of Payment (MM/DD/YYYY)	Amount	
Employer/Occupation/Labor Organization*	Date of Loan (MM/DD/YYYY)	Amount	Date of Payment (MM/DD/YYYY)	Amount	
From Whom Received				Prior Amount	Am't. Incurred this Period
Street Address					Outstanding Balance
City	State	Zip Code	Loans Received This Period		Payments This Period
Date Loan was Originally Incurred (MM/DD/YYYY)	Date of Loan (MM/DD/YYYY)	Amount	Date of Payment (MM/DD/YYYY)	Amount	
Registration Number, if PAC	Date of Loan (MM/DD/YYYY)	Amount	Date of Payment (MM/DD/YYYY)	Amount	
Employer/Occupation/Labor Organization*	Date of Loan (MM/DD/YYYY)	Amount	Date of Payment (MM/DD/YYYY)	Amount	

* Required for contributions from individuals over \$100 to statewide and general assembly candidates. If contributor is self-employed, the occupation and the name of the individual's business, if any, rather than employer should be listed. If two or more employees contribute via payroll deduction and exceed the aggregate of \$100, the labor organization of which the employees are members, if any, must also appear. [R.C. 3517.10(B)(4)]

If a loan is forgiven, write "Forgiven" in the "Outstanding Balance" space. Transfer total of all loans received this period to the Statement of Other Income (Form No. 31-A-2). Transfer total of all payments made in this period to the Statement of Expenditures (Form No. 31-B). Transfer Outstanding Balance to the Cover page (Form No. 30-A).

Total Prior Amount \$ _____

Total Received This Period \$ _____ (also record on Form 31-A-2)

Total Payments Received this Period \$ _____ (also record on Form 31-B)

Total Outstanding Balance \$ _____ (also record on Form 30-A)

- This form keeps a running tally of the Committee's outstanding loan activity.
- Reflects loans from previous periods that are still outstanding as well as new loans incurred in the current reporting period.
- New loans received during the current reporting period are claimed on Form 31-C and also on Form 31-A-2, Statement of Other Income (see slide 17).
- Form 31-C must be included if a committee claims outstanding loans (even if there has been no activity during the current reporting period).
- Payments on an outstanding loan balance are claimed as expenditures on Form 31-B (see slide 22), and recorded on Form 31-C. Your report must include a canceled check from the Committee made payable to the lender (even if the lender is the candidate or the candidate's spouse).
- Loans can be forgiven by the lender. You must include affidavit if lender is someone other than candidate or candidate's spouse.
- Total outstanding loan balance is reported on Form 30-A, Line 9.

31-N, Statement of Outstanding Debts

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Ohio Secretary of State

Page

Statement of Outstanding Debts
Form 31-N
R.C. 3517.10

Full Name of Committee			
To Whom Owed		Prior Amount	Amount Incurred This Period
Street Address		Item or Purpose of Debt	Outstanding Balance
City	State	Zip Code	Payments This Period
	Date Debt was Originally Incurred (MM/DD/YYYY)	Date of Payment (MM/DD/YYYY)	Amount
Registration Number, if PAC		Date of Payment (MM/DD/YYYY)	Amount
		Date of Payment (MM/DD/YYYY)	Amount
To Whom Owed		Prior Amount	Amount Incurred This Period
Street Address		Item or Purpose of Debt	Outstanding Balance
City	State	Zip Code	Payments This Period
	Date Debt was Originally Incurred (MM/DD/YYYY)	Date of Payment (MM/DD/YYYY)	Amount
Registration Number, if PAC		Date of Payment (MM/DD/YYYY)	Amount
		Date of Payment (MM/DD/YYYY)	Amount

If a debt is forgiven, write "Forgiven" in the "Outstanding Balance" column. Transfer total of all payments made in this period to the Statement of Expenditures (Form No. 31-B). Total amount forgiven should be included in the In-Kind Contributions Received (Form No. 31-J-1). Transfer total outstanding debt amount to the cover page.

Total Payments This Period \$ (also record on Form 31-B)

Total Outstanding Balance \$ (also record on cover page)

- Debts are unpaid amounts that are owed to a vendor or an individual.
- Copies of the debt receipt(s) must be included the first time the debt is reported (records must be kept for 6 years).
- All information needs to be filled in, including the date fields.

Forgiving a Debt

- Debts can be forgiven only if the creditor is a person and not a business (include affidavit of forgiveness from creditor).
- If debts are forgiven, the amount becomes an In-Kind contribution and must be itemized on Form 31-J-1 accordingly (refer to slide #18).
- Must provide Form 31-N until debt is paid
- Transfer the "Total Outstanding Balance" to Form 30-A, Line 10.

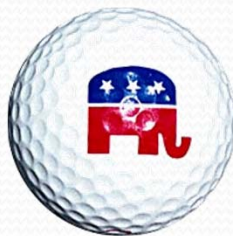
Terminating: How & When a Committee can Terminate

- A Committee can terminate when it claims a zero balance on the following lines on Form 30-A:
 - Line 6: (Balance on hand),
 - Line 9: (Outstanding loans owed by committee), AND
 - Line 10: (Outstanding debts owed by committee)
- Mark the “termination” box on Form 30-A
- A final audit examination by BOE is required prior to finalizing the termination.

ORC 3517.10(A)

Disclaimers

- A Disclaimer is the portion of a political message that identifies who paid for the item on which the disclaimer appears. (ORC 3517-105)
- Consists of “Paid for by (Committee Name)”
- Disclaimer must be conspicuously placed
- Must be listed on all items (including email, social media, telephone banks) except:
 - Ohio Administrative Code: OAC 111-5-19 lists automatically exempted items; all other exemption requests can be made to the SOS in writing.



Filing Reports

Alert

- All reports **MUST BE TIME STAMPED** by the Board of Elections, by filing deadline, **NOT Postmarked !**
- If the committee uses **USPS Express or Next Day Delivery**, be aware these services may not guarantee delivery by the **4:00 pm filing deadline** as prescribed by the ORC.



Examining Reports:

Duties of the **BOE** auditor

- All campaign reports are audited for compliance with laws and rules.
- Examining authority will communicate in writing via certified mail if any reporting issues exist.
- Statute allows the committee 21 days to respond.
- Failure to respond can prompt referral to the OEC.
- E-mail is also used to inform the committee of minor infractions or missing documents.
- Always keep BOE advised of any updates.

Examining Reports: Top 10 Reporting Errors

1. Missing Data: addresses, dates, etc.
2. Verification missing (bank statements, canceled checks)
3. Corporate contributions were erroneously accepted
4. Cover page balances not calculated correctly
5. Cash contributions over \$100 (includes candidates)
6. Improper use of fundraiser itemization (\$25.00 exemption)
7. Vague purposes for expenditures
8. Reporting in the wrong period
9. Failure to use correct balance brought forward
10. Reimbursements are unsupported with documentation

Responding to an Audit Letter



21-Day

- Letter is sent by the auditor assigned to the candidate committee.
- 21-Day letter is the first formal attempt to contact the treasurer & candidate to amend and correct any issues with a campaign finance report. A letter is sent by certified mail to treasurer, and standard USPS mail to the treasurer and candidate.
- The letter spells out what is needed to bring the report into compliance (i.e., incomplete or missing information, wrong balances, wrong dates, etc.).
- An amended Form 30-A with Treasurer's original signature must be either mailed or hand delivered to the BOE. If no Form 30-A is being filed, other supporting forms or canceled checks or bank/credit statements can be faxed or emailed.

7-Day

- 7-Day letter is sent ONLY if no action is taken or only partial compliance with the 21-day letter occurs; this letter will outline what is still needed to bring the report into compliance. Letters are sent by Rosemarie Amato, Campaign Finance Supervisor, by certified & regular mail to both the treasurer & candidate.

Referral to Ohio Elections Commission (OEC)

- Required reports not filed or are a late filing are automatically referred.
- If report or issue is not brought into compliance after the 7-day notice, the Committee will be referred to the Ohio Elections Commission (OEC).
- The BOE will send a letter of referral by USPS to the candidate & treasurer.
- DO NOT IGNORE OEC hearing notice; respond accordingly.

Ohio Elections Commission contact information

Riffe Center

77 South High Street, Suite 1850

Columbus, OH 43215

(614) 466-3205 (voice)

(614) 728-9408 (fax)

Thank you!

Campaign Finance Auditing Contacts

Supervisor:

Rosemarie Amato (216) 443-3226

Email: ramato@cuyahogacounty.gov

Auditors are assigned alphabetically by Candidate's last name.

PAC's are assigned by Treasure's last name.

Auditor: A to Ge

Susanne Nieves Stames (216) 443-6433

Email: snstames@cuyahogacounty.gov

Auditor: Gf to M

Rae Combs (216) 443-6432

Email: rcombs@cuyahogacounty.gov

Auditor: N to Z

Frank Milluzzi (216) 443-6434

Email: fmilluzzi@cuyahogacounty.gov

We recommend you do not seek advice from other candidates or treasurers. Please contact us directly with any questions concerning campaign finance.

- This document outlines general rules for Campaign Finance. The Board of Elections does not give legal advice and suggests that candidates review the Ohio Campaign Finance Handbook and/or hire an attorney if they are unsure of how to complete the Forms. The Board of Elections further suggests that the candidates review all applicable Ohio Revised Code sections and local candidates should review their municipal charter for contribution limits.