

COMMITTEE REPORT – FORM 460

Candidate controlled committees, including legal defense fund and officeholder committees, use the Campaign Statement (Form 460) to report campaign financial activity. This chapter provides instructions on how to complete the form.

Key provisions:

- Reports are due by specified deadlines. Filing schedules are posted on the FPPC website.
- State committees with financial activity of \$25,000 or more must file electronically with the Secretary of State. Software programs are available as well as a free program provided by the Secretary of State's Office: www.sos.ca.gov.
- As this manual version goes to press, all campaign statements must be filed on paper with a “wet” signature including those that are also filed electronically. Effective, January 1, 2023, filers required to file a report or statement by paper with the Secretary of State may instead file the paper report or statement by email. All statements must be signed using a verified digital signature. Please access the Secretary of State's [website](#) for more information on how to file with a digital signature.
- Generally, one of the first campaign reports filed by a candidate seeking office is the Form 497 (24-Hour/10-Day Contribution Report) reviewed in Chapter 2. The Form 460 also includes the information disclosed on a Form 497 in addition to other expenditures and receipts.

**Recipient Committee
Campaign Statement
Cover Page**

CALIFORNIA FORM 460	
Page <u>X</u> of <u>XX</u>	
For Official Use Only	

Statement covers period from <u>X/X/20XX</u> through <u>X/X/20XX</u>	Date of election if applicable: (Month, Day, Year) <u>11/X/20XX</u>
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Date Stamp

SEE INSTRUCTIONS ON REVERSE

1. Type of Recipient Committee: All Committees – Complete Parts 1, 2, 3, and 4.

<input checked="" type="checkbox"/> Officeholder, Candidate Controlled Committee <input checked="" type="radio"/> State Candidate Election Committee <input type="radio"/> Recall <small>(Also Complete Part 5)</small> <input type="checkbox"/> General Purpose Committee <input type="radio"/> Sponsored <input type="radio"/> Small Contributor Committee <input type="radio"/> Political Party/Central Committee	<input type="checkbox"/> Primarily Formed Ballot Measure Committee <input type="radio"/> Controlled <input type="radio"/> Sponsored <small>(Also Complete Part 6)</small> <input type="checkbox"/> Primarily Formed Candidate/Officeholder Committee <small>(Also Complete Part 7)</small>
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2. Type of Statement:

<input type="checkbox"/> Preelection Statement	<input type="checkbox"/> Quarterly Statement
<input checked="" type="checkbox"/> Semi-annual Statement	<input type="checkbox"/> Special Odd-Year Report
<input type="checkbox"/> Termination Statement <small>(Also file a Form 410 Termination)</small>	
<input type="checkbox"/> Amendment (Explain below)	

3. Committee Information

COMMITTEE NAME (OR CANDIDATE'S NAME IF NO COMMITTEE)			
Committee to Elect Greer for Senate 20XX			
STREET ADDRESS (NO P.O. BOX)			
10 J Street			
CITY	STATE	ZIP CODE	AREA CODE/PHONE
Sacramento	CA	95814	916-111-2222
MAILING ADDRESS (IF DIFFERENT) NO. AND STREET OR P.O. BOX			
CITY	STATE	ZIP CODE	AREA CODE/PHONE

Treasurer(s)

NAME OF TREASURER			
Susan Hon			
MAILING ADDRESS			
10 J Street			
CITY	STATE	ZIP CODE	AREA CODE/PHONE
Sacramento	CA	95814	916-111-2222
EMAIL ADDRESS			
susanhon@mail.com			
NAME OF ASSISTANT TREASURER, IF ANY			
Manuel Rameriz			
MAILING ADDRESS			
10 J Street			

A. Completing the Form 460 Cover Page

Statement Covers Period

If this is the first report of the calendar year, the “from” date should be January 1. Otherwise, this date should be the day after the closing date of the most recently-filed campaign statement. See the applicable filing schedule for the “through” date.

Date of Election

When filing a preelection statement in connection with an election, provide the date of the election.

Parts 1 and 2: Type of Committee and Type of Statement

Candidate controlled committees and committees primarily formed to support or oppose state candidates will mark the relevant boxes to identify the statement type. A complete replacement filing is required when amending a report filed electronically with the Secretary of State. A committee that only files paper reports may submit only the cover page and the amended schedules. Provide an explanation when filing an amendment.

Part 3: Committee Information

When completing this section, make sure the information is the same as that listed on the committee's Statement of Organization, Form 410. If the committee has not received an identification number from the Secretary of State, enter "pending" in the "I.D. Number" box.

Part 4: Verification

The committee treasurer or the assistant treasurer named on the committee's Statement of Organization, Form 410, must review and sign the statement. If the committee is a candidate controlled committee, the officeholder or candidate must also sign the verification. Only the treasurer or assistant treasurer must sign the statement for a committee primarily formed to support or oppose a state candidate.

**Recipient Committee
Campaign Statement
Cover Page — Part 2**

5. Officeholder or Candidate Controlled Committee

NAME OF OFFICEHOLDER OR CANDIDATE
Kim Greer

OFFICE SOUGHT OR HELD (INCLUDE LOCATION AND DISTRICT NUMBER IF APPLICABLE)
Senate District 2

RESIDENTIAL/BUSINESS ADDRESS (NO. AND STREET) CITY STATE ZIP
10 J Street Sac, CA 95814

Related Committees Not Included in this Statement: *List any committees not included in this statement that are controlled by you or are primarily formed to receive contributions or make expenditures on behalf of your candidacy.*

COMMITTEE NAME Greer for Assembly 20XX	I.D. NUMBER 1245567
NAME OF TREASURER Susan Hon	CONTROLLED COMMITTEE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX) 10 J Street	
CITY STATE ZIP CODE AREA CODE/PHONE Sacramento CA 95814 916-111-2222	
COMMITTEE NAME	I.D. NUMBER
NAME OF TREASURER	CONTROLLED COMMITTEE? <input type="checkbox"/> YES <input type="checkbox"/> NO
COMMITTEE ADDRESS STREET ADDRESS (NO P.O. BOX)	
CITY STATE ZIP CODE AREA CODE/PHONE	

6. Primarily Formed Ballot Measure Committee

NAME OF BALLOT MEASURE

BALLOT NO. OR LETTER	JURISDICTION	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE
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Identify the controlling officeholder, candidate, or state measure proponent, if any.

NAME OF OFFICEHOLDER, CANDIDATE, OR PROPONENT

OFFICE SOUGHT OR HELD DISTRICT NO. IF ANY

7. Primarily Formed Candidate/Officeholder Committee *List names of officeholder(s) or candidate(s) for which this committee is primarily formed.*

NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE
NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE
NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE
NAME OF OFFICEHOLDER OR CANDIDATE	OFFICE SOUGHT OR HELD	<input type="checkbox"/> SUPPORT <input type="checkbox"/> OPPOSE

Attach continuation sheets if necessary

Part 5: Officeholder or Candidate Controlled Committee

Provide the name of the officeholder or candidate controlling the committee and indicate the office sought or held including the location and district number, if any. List other committees the candidate controls and any primarily formed committees supporting the candidate's election.

Part 7: Primarily Formed Candidate/Officeholder Committee

Committees primarily formed to support or oppose a state candidate complete this section.

Related Committees Not Included in this Statement

If the officeholder or candidate controls any other committees (i.e., ballot measure committee, legal defense fund committee, another election committee), those committees must be listed. If the candidate is aware of any primarily formed committees that exist to receive contributions or to make expenditures on behalf of their candidacy, those committees must also be listed.

Primarily Formed Ballot Measure Committee

Candidate controlled committees and primarily formed candidate/officeholder committees do not complete Part 6.

Primarily Formed Candidate/Officeholder Committee

Provide the name(s) of the officeholder(s) or candidate(s), the office(s) sought or held, and indicate whether the committee is supporting or opposing the officeholder(s) or candidate(s).

**Campaign Disclosure Statement
Summary Page**

Amounts may be rounded
to whole dollars.

SUMMARY PAGE

Statement covers period from <u> X/X/20XX </u> through <u> X/X/20XX </u>	CALIFORNIA FORM 460
Page <u> X </u> of <u> XX </u>	I.D. NUMBER 1234567

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

Committee to Elect Greer for Senate 20XX

	Column A TOTAL THIS PERIOD (FROM ATTACHED SCHEDULES)	Column B CALENDAR YEAR TOTAL TO DATE
1. Monetary Contributions..... <i>Schedule A, Line 3</i>	\$ 25,700	\$ 500,000
2. Loans Received..... <i>Schedule B, Line 3</i>	(2,000)	2,000
3. SUBTOTAL CASH CONTRIBUTIONS..... <i>Add Lines 1 + 2</i>	\$ 23,700	\$ 502,000
4. Nonmonetary Contributions..... <i>Schedule C, Line 3</i>	13,020	13,020
5. TOTAL CONTRIBUTIONS RECEIVED..... <i>Add Lines 3 + 4</i>	\$ 36,720	\$ 515,020

**Calendar Year Summary for Candidates
Running in Both the State Primary and
General Elections**

1/1 through 6/30 7/1 to Date

20. Contributions Received	\$ 200,000	\$ 315,020
21. Expenditures Made	\$ 100,000	\$ 125,420

	Column A	Column B
6. Payments Made..... <i>Schedule E, Line 4</i>	\$ 91,846	\$ 200,000
7. Loans Made..... <i>Schedule H, Line 3</i>	-0-	10,000
8. SUBTOTAL CASH PAYMENTS..... <i>Add Lines 6 + 7</i>	\$ 91,846	\$ 210,000
9. Accrued Expenses (Unpaid Bills)..... <i>Schedule F, Line 3</i>	2,400	2,400
10. Nonmonetary Adjustment..... <i>Schedule C, Line 3</i>	13,020	13,020
11. TOTAL EXPENDITURES MADE..... <i>Add Lines 8 + 9 + 10</i>	\$ 107,266	\$ 225,420

**Expenditure Limit Summary for State
Candidates**

22. Cumulative Expenditures Made*
(If Subject to Voluntary Expenditure Limit)

Date of Election (mm/dd/yy)	Total to Date
06 / XX / XX	\$ 130,000
11 / XX / XX	\$ 107,266

	Column A	Column B
12. Beginning Cash Balance..... <i>Previous Summary Page, Line 16</i>	\$ 750,000	
13. Cash Receipts..... <i>Column A, Line 3 above</i>	23,700	
14. Miscellaneous Increases to Cash..... <i>Schedule I, Line 4</i>	1,000	
15. Cash Payments..... <i>Column A, Line 8 above</i>	91,846	
16. ENDING CASH BALANCE..... <i>Add Lines 12 + 13 + 14, then subtract Line 15</i>	\$ 682,854	

If this is a termination statement, Line 16 must be zero.

To calculate Column B, add amounts in Column A to the corresponding amounts from Column B of your last report. Some amounts in Column A may be negative figures that should be subtracted from previous period amounts. If this is the first report being filed for this calendar year, only carry over the amounts from Lines 2, 7, and 9 (if any).

*Amounts in this section may be different from amounts reported in Column B.

17. LOAN GUARANTEES RECEIVED..... <i>Schedule B, Part 2</i>	\$ 2,000
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	Column A	Column B
18. Cash Equivalents..... <i>See instructions on reverse</i>	\$ -0-	
19. Outstanding Debts..... <i>Add Line 2 + Line 9 in Column B above</i>	\$ 4,400	

B. Completing the Form 460 Summary Page

The Summary Page lists the totals of all contributions received and expenditures made during the period covered by the statement and the cumulative amounts of contributions received and expenditures made during the calendar year.

QUICK TIP: There should be no blank lines in Column A or Column B. If there is nothing to report, enter a zero or N/A.

Column A

This column reflects the totals found on the summaries located at the bottom of each schedule attached to the statement. If there is no activity to report on a particular schedule, enter a zero or N/A on the appropriate line. Never leave a line in Column A blank.

Column B

Amounts shown on Lines 2, 7, and 9 of Column B are carried forward from year to year (and statement to statement) until they are paid. If this is the first statement of the calendar year, this column should reflect the same totals as found in Column A, except for Lines 2, 3, 5, 7, 8, 9, and 11 (if applicable). Otherwise, Column B totals are calculated by adding the figures in Column B from the last statement filed with the figures found in Column A of the current statement. (Note: The amounts reported on Lines 2, 7, and 9 of Column B should be the same as the total outstanding amounts disclosed in column (d) of Schedules B, H, and F respectively, of the current report.)

The figures in Column B reflect the cumulative amounts received since January 1 of the current calendar year. There should be no blank lines. If there is nothing to report, enter zero or N/A.

The cumulation period for a statement is almost always a calendar year. An exception to calendar year cumulation applies if the committee is required to file a preelection statement in one year in connection with an election held in another year, such as elections held in January or early February. When this happens, the cumulation period begins on January 1 of the year before the election and ends on the closing date of the semi-annual statement filed after the election.

Lines 1-5

Collectively, these lines represent all contributions received: monetary, nonmonetary, and loans.

Lines 6-11

These lines together represent all expenditures made: payments, loans made, accrued expenses (bills that are still outstanding), and nonmonetary adjustments.

Lines 12-16

The Current Cash Statement section should reflect the committee's actual cash position at the end of the reporting period. If deposits or expenditures have been made that have not cleared the account, the committee's bank balance may not match the ending cash balance.

Do not deduct investments made with committee funds from Line 12 or Line 16 if the investment can be readily converted to cash (e.g., the purchase of certificates of deposit, shares in interest bearing accounts, or money market funds). Reflect the investment amounts in the total amount of cash available.

Line 12

This figure should be the same as the figure shown on Line 16 (Ending Cash Balance) of the most recently filed statement. If this is the first statement of the calendar year and no previous statement has been filed for this committee, but money was raised or spent in the previous year that did not meet or exceed the committee qualification threshold, enter the amount of cash on hand as of December 31. Otherwise, enter zero.

Line 13

This figure represents a total of all monetary contributions and loans received during the reporting period. Nonmonetary contributions are not included.

Line 14

This amount represents all items that increase the cash position but are not considered contributions (e.g., interest on a bank account). The amount is carried forward from Schedule I, Miscellaneous Increases to Cash. Together, Lines 13 and 14 reflect all the money that has been received during the current reporting period.

Line 15

This figure represents the total amount the committee has spent during the reporting period, including loans made and any accrued expenses paid.

Line 16

This amount represents the total of Lines 12, 13, and 14 minus Line 15. The amount reported on Line 16 must equal the total amount of cash the committee has in its campaign bank account and the amount of all funds held in interest bearing accounts, certificates of deposit, money market accounts, shares in government bonds, or any other investments that can be readily converted to cash. If this is a termination statement, Line 16 must be zero.

Line 17

This figure is carried forward from Schedule B, Part 2. The amount represents the total of all loan guarantees, endorsements, or security received during the period.

Line 18

This figure includes investments that cannot be readily converted to cash, as well as the balance due on all outstanding loans the committee has made to others.

Do not include any amount that is invested in interest bearing accounts, certificates of deposit, money market accounts, or any other investments that can be readily converted to cash. This amount should be part of the ending cash figure reported on Line 16.

Line 19

Report the total of all money owed by the committee. Using Column B, add Line 2 (loans received) and Line 9 (accrued expenses).

Lines 20 & 21

If an officeholder or candidate is being voted upon in both the state primary and general elections, and the statement covers a period during the last six months of the year, the committee is required to report a lump sum amount of contributions received and expenditures made. Complete this section for the preelection statements filed in connection with the November election, as well as the semi-annual statement due in January after the election.

Contributions Received: Under 1/1 through 6/30, report the total contributions received using Column B, Line 5 from the Summary Page of the statement that ended 6/30. Subtract this figure from the total contributions reported on the Summary Page for the current period using Column B, Line 5. Enter this amount under 7/1 to Date.

Expenditures Made: Under 1/1 through 6/30, report the total expenditures made using Column B, Line 11 from the Summary Page of the statement that ended 6/30. Subtract this figure from the total expenditures reported on the Summary Page for the current period using Column B, Line 11. Enter this amount under 7/1 to Date.

Line 22

Candidates who have accepted the voluntary expenditure ceiling for a particular election must disclose on that election committee's report the total amount of expenditures made through the end of the reporting period that are subject to the expenditure ceiling for the election. Report the date of the election and the total amount expended for that election. Report totals for the primary and general elections separately. This information is not required if the expenditure ceiling has been lifted. Include nonmonetary contributions received, except for those received from a political party. In addition, goods or services received during a reporting period for which no payment has been made (accrued expenses, Schedule F) must be counted. Once an accrued expense has been reported on Line 22, do not count the expense again when it is paid. It is not necessary to amend a previously-reported expenditure total to reflect any subsequent adjustments, such as refunds. (See Chapter 1 for information on voluntary expenditure ceilings, including what expenditures must be included.)

Answering Your Questions

A. Is there any circumstance where Line 16, Ending Cash Balance, would show a negative amount?

If you report a negative amount on Line 16, this means that either you have made a mathematical error in your calculations or your bank account is overdrawn. Rounding off also may cause a small negative in the cash on hand balance.

B. Is there any circumstance where an amount in Column A would be negative?

Yes. As loans and accrued expenses are paid down, the amount reflected in Column A may be a negative amount.

C. What should I do if I am unable to balance my accounting records by the filing deadline?

The Act does not provide for deadline extensions. Complete the statement as accurately as you can and file by the deadline. File an amended statement as soon as possible.

General Rules for Reporting Contributions Received

Refer to Chapter 4 for specific reporting rules related to receiving contributions. Among other important issues, Chapter 4 reviews:

- Major donor notices
- Joint checking account reporting
- Intermediary reporting
- Affiliated entity rules
- Home/office fundraisers
- Aggregating contributions

Detailed Reporting Rules

Contributor Information: A committee must always report the true source of a contribution. A committee must have in its records for each contribution of \$100 or more, the contributor's name, address, and, if the contributor is an individual, their occupation and employer. Contributions may be deposited in the committee's bank account pending receipt of the information. The campaign statement must be amended within 70 days from its closing date to disclose the missing contributor information unless the contribution was returned to the donor. A contribution must be returned within 60 days of receipt if contributor information is not obtained.

Individual Donor Information (Contributors of \$100 or More)

The chart below provides examples of acceptable ways to report an individual's occupation and employer.

Complete	Incomplete
Retired	Next Door Neighbor
Consultant, A Better Business Agency	Owner
Self Employed, No Separate Business Name	ABBA (no acronyms)
Homemaker or Student	Friend
Private Investor: stocks and bonds	Investor
Lawyer, Ortiz and Smith	Attorney

Unable to Return a Contribution: When a contribution cannot be returned to the contributor within 60 days from the date the contribution was received, the contribution amount must be paid to the Secretary of State for deposit in the State General Fund. City and county committees must make the payments to the general fund of the local jurisdiction in which the committee is active (e.g., a city general purpose committee must make the payment to the city's general fund).

QUICK TIP: A committee must pay to the State General Fund the amount of a returned contribution not cashed by the donor. See Regulation 18570.

If a contribution is returned to the contributor by check but the check is not cashed by the contributor within 90 calendar days, the contribution amount must be paid within 30 days to the Secretary of State for deposit in the State General Fund. City and county committees must make the payments to the general fund of the local jurisdiction in which the committee is active.

Reporting Cumulative Amounts: Contributions from the same source (including aggregated contributions) are cumulated from January 1 through December 31. When reporting the cumulative amount of contributions received from any one source, include all monetary and nonmonetary contributions, and loans (including loan guarantees) received by contributor.

When a committee must file a preelection statement in one year in connection with an election held in another year (e.g., a January special election), the cumulation period begins on January 1 of the year before the election and ends on the closing date of the semi-annual statement filed after the election.

Returned Contributions

Not Deposited: A contribution need not be reported if it is not cashed, negotiated, or deposited and is returned to the contributor prior to the closing date of the campaign statement on which it would otherwise be reported. A contribution of \$1,000 or more received in the 90 days before the election is not required to be reported if it not deposited, negotiated, or cashed and is returned to the contributor within 24 hours of receipt.

List on Schedule A contributions deposited or negotiated, or which were not returned prior to the closing date of the campaign statement. A committee must report a contribution even if it was not honored by a financial institution due to insufficient funds. In those cases, both the receipt and the return of the contribution may be reported on Schedule A (the return will be reported as a negative amount) if the committee returns the check to the contributor during the same reporting period. Otherwise, the return of the contribution must be reported on Schedule E.

QUICK TIP: A state candidate may not return their personal contributions reported on Schedule A.

**Schedule A
Monetary Contributions Received**

Amounts may be rounded
to whole dollars.

SCHEDULE A

Statement covers period from <u>X/X/20XX</u> through <u>X/X/20XX</u>	CALIFORNIA FORM 460 Page <u>X</u> of <u>XX</u>
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SEE INSTRUCTIONS ON REVERSE

NAME OF FILER Committee to Elect Greer for Senate 20XX	I.D. NUMBER 1234567
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DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER, IF LLC, REFER TO INSTRUCTIONS FOR WHAT TO ENTER.)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
11/2/20XX	John Swig 10 Golden Gate San Francisco, CA 94118	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Retired	\$4,000	\$8,000	P20XX: \$4,000 G20XX: \$4,000
11/2/20XX	Solar Town 3 Chip Street Austin, TX 78701	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$2,000	\$2,000	G20XX: \$2,000
11/2/20XX	CA Energy Association Small Contributor Committee 2 L Street, Sacramento, CA 95814 (ID 1239782)	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input checked="" type="checkbox"/> SCC		\$5,000	\$5,000	G20XX \$5,000
11/2/20XX	Sierra Central Committee 4 Sattley Rd, Sattley, CA 96126 (ID 1237896)	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input checked="" type="checkbox"/> PTY <input type="checkbox"/> SCC		\$9,000	\$9,000	G20XX \$9,000
11/2/20XX	Sanchez for Assembly 20XX 44 Alhambra St, Sacramento, CA 95815 (ID 1244990)	<input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$500	\$500	G20XX: \$500
SUBTOTAL \$				20,500		

C. Completing the Form 460 Schedule A – Monetary Contributions Received

Most monetary contributions are listed on Schedule A. However, loans received are reported on Schedule B and payments received on loans made to others are reported on Schedule H. Miscellaneous receipts (e.g., interest received from a bank) are reported on Schedule I.

Ex 9.1 - Duncan contributed \$99 during the year’s first reporting period and Duncan’s contribution was reported with other contributors who donated less than \$100. During the second reporting period, Duncan contributed another \$99 and now must be listed on Schedule A. Show \$99 as received “this period” and report a “cumulative amount” of \$198.

**Schedule A (Continuation Sheet)
Monetary Contributions Received**

Amounts may be rounded
to whole dollars.

SCHEDULE A (CONT.)

Statement covers period		CALIFORNIA FORM 460
from	X/X/20XX	
through	X/X/20XX	Page <u> X </u> of <u> XX </u>

NAME OF FILER Committee to Elect Greer for Senate 20XX	I.D. NUMBER 1234567
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DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	AMOUNT RECEIVED THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
10/XX/20XX	Greer for City Council 20XX (Transfer, see below) 10 J Street, Sacramento, CA 95814 (ID 1214287)	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC				
10/25/20XX	Ted Smith 7239 Hawthorne Blvd. Rancho Palos Verdes, CA 90274	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Dentist, Smith Smiles	\$1,000	\$1,000	P20XX: \$1,000
11/2/20XX	X Corporation 1500 8th Avenue Los Angeles, CA 90013	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$5,500	\$5,500	P20XX: \$5,500

Date Received

List the date the committee obtained possession or control of the contribution. For instance, report the date the check was received, which may differ from the date on the check or the date the check was deposited. For contributions received by electronic transaction (such as credit card, debit account, or wire transfer, including those received over the Internet), report the date the committee received or had control of the credit/debit account information or other payment information, or the date the committee received or had control of the funds, whichever is earlier. See Chapter 3 for detailed information.

Contributor Information

Itemize persons who contribute a cumulative amount of \$100 or more during the calendar year. Provide each contributor's name, street address, city, state, and zip code. (Remember to maintain the names and addresses of contributors of \$25 or more in your records.) For contributions of \$100 or more received from a limited liability company (LLC) that has qualified as an independent expenditure committee or major donor, include the name of the LLC and the full legal name of the LLC's responsible officer as defined in Regulation 18402.2. For contributions of \$100 or more received from an LLC that has qualified as a recipient committee, include the name of the committee and its principal officer as defined in Section 82047.6. For an LLC that has not qualified as a committee, include the name of the LLC and the full legal name of the individual primarily responsible for approving the contribution. If more than one individual shares in the primary responsibility of approving a contribution, at least one such individual must be identified.

Contributor Codes

For each itemized contributor, check the box indicating whether the contributor is an individual, a committee, "other" (such as a business entity), political party, or small contributor committee.

Occupation and Employer, I.D. Number, and Intermediary Information

If the contributor is an individual, provide the individual's occupation and employer, or, if self-employed, provide the name of the business. Do not leave this blank. If this information has not been obtained, put "requested" or similar language in this column and amend Schedule A when the information is received. Contributions of \$100 or more must be returned within 60 days of receipt if this information is not obtained.

If the contributor is a recipient committee, report that committee's identification number. If the identification number has not yet been assigned or is unknown, report the full name, street address, city, state, and zip code of that committee's treasurer.

If a contribution is received through an intermediary, provide the name, street address, city, state, zip code, and, if applicable, occupation and employer of both the intermediary and the true source of the contribution. Additionally, for contributions of \$100 or more from an intermediary that is a limited liability company (LLC) that has qualified as an independent expenditure committee or major donor, include the name of the LLC and the full legal name of the LLC's responsible officer as defined in Regulation 18402.2. If the contributor is an LLC that has qualified as a recipient committee, include the name of the committee and its principal officer as defined in Section 82047.6. For an LLC that has not qualified as a committee, include the name of the LLC and the full legal name of the individual primarily responsible for approving the contribution. If more than one individual shares in the primary responsibility of approving a contribution, at least one such individual must be identified.

Amount

Report the amount of the contribution.

Cumulative to Date

Contributions from a single source are cumulated from January 1 through December 31. The amount listed in the "Cumulative to Date Calendar Year" column will differ from the "Amount Received This Period" column if the committee has received other contributions, including nonmonetary contributions, loans, or loan guarantees from the same source during the year. There is an exception to calendar year cumulation if the committee is required to file a preelection statement in one year in connection with an election held in another year (e.g., certain January/February elections). When this happens, the cumulation period begins on January 1 of the year before the election and ends on the closing date of the semi-annual statement filed after the election.

Per Election to Date

State candidates must complete the “Per Election to Date” column. For each itemized contribution, disclose the type of election, the year of the election, and the amount received from the contributor for that election. For example, an Assembly candidate who received a personal contribution of \$11,000 intended for both the primary and general elections would disclose amounts of \$5,500 P-year of the election and \$5,500 G-year of the election. These figures may include amounts received in different calendar years.

Ex 9.2 - In April 2020, Stella contributed \$1,000 for a candidate’s primary election, and in July 2020, Stella contributed \$1,000 for the general election. In October 2020, Stella contributed \$2,000 to pay debt from the primary election. When itemizing the October contribution, disclose Stella’s election totals as: \$3,000 P- 20 and \$1,000 G- 20.

Abbreviations for Disclosing Per Election Cumulative Amounts

P=Primary
G=General
S=Special
R=Runoff

Schedule A Summary

Complete the summary section of each schedule after completing the corresponding schedule. Each summary provides detailed instructions for every line.

Schedule B – Part 1 Loans Received

Amounts may be rounded to whole dollars.

SCHEDULE B - PART 1

Statement covers period from <u>X/X/20XX</u> through <u>X/X/20XX</u>	CALIFORNIA FORM 460
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SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Committee to Elect Greer for Senate 20XX

FULL NAME, STREET ADDRESS AND ZIP CODE OF LENDER (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT RECEIVED THIS PERIOD	(c) AMOUNT PAID OR FORGIVEN THIS PERIOD*	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST PAID THIS PERIOD	(f) ORIGINAL AMOUNT OF LOAN	(g) CUMULATIVE CONTRIBUTIONS TO DATE
Sierra Bank 200 Main Street Portola, CA 96122 † <input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$ 0	\$ 2,000	<input type="checkbox"/> PAID \$ 0 <input type="checkbox"/> FORGIVEN \$ 0	\$ 2,000 6/30/20XX DATE DUE	2% RATE \$ 20	\$ 2,000 11/1/20XX DATE INCURRED	CALENDAR YEAR \$ N/A PER ELECTION** \$ N/A
Mary Greer 300 Gulling Street Portola, CA 96122 † <input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Greer Hair Styles, self employed	\$ 4,000	\$ 0	<input checked="" type="checkbox"/> PAID \$ 4,000 <input type="checkbox"/> FORGIVEN \$ 0	\$ 0 DATE DUE	0% RATE \$	\$ 4,000 7/1/20XX DATE INCURRED	CALENDAR YEAR \$ 4,000 PER ELECTION** \$ P20XX: \$4,000
† <input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		\$	\$	<input type="checkbox"/> PAID \$ <input type="checkbox"/> FORGIVEN \$	\$ DATE DUE	% RATE \$	\$ DATE INCURRED	CALENDAR YEAR \$ PER ELECTION** \$
SUBTOTALS		\$ 2,000	\$ 4,000	\$ 2,000	\$ 20			

Schedule B Summary

1. Loans received this period \$ 2,000 (Total Column (b) plus unitemized loans of less than \$100.)	(Enter (e) on Schedule E, Line 3)
2. Loans paid or forgiven this period \$ 4,000 (Total Column (c) plus loans under \$100 paid or forgiven.) (Include loans paid by a third party that are also itemized on Schedule A.)	
3. Net change this period. (Subtract Line 2 from Line 1.) NET \$ (2,000) Enter the net here and on the Summary Page, Column A, Line 2.	(May be a negative number)

†Contributor Codes
IND – Individual
COM – Recipient Committee
(other than PTY or SCC)
OTH – Other (e.g., business entity)
PTY – Political Party
SCC – Small Contributor Committee

D. Completing the Form 460 Schedule B – Loans Received

Use Schedule B to report activity on loans received by the committee. Outstanding loans are reported on each campaign statement until they are paid off. Schedule B has two parts:

- Part 1 lists loans received or outstanding, and the repayment, forgiveness, or payment by a third party of a loan previously received.
- Part 2 lists information about loan guarantors.

Part 1 – Loans Received

Lender Information

Provide the name, street address, city, state, and zip code of each lender of \$100 or more. For loans of \$100 or more that are contributions from Limited Liability Companies (LLCs) please see instructions for Schedule A above for information required to be reported in connection with contributions received from LLCs. Loans received from commercial lending institutions in the normal course of business are not contributions.

Financial Institution

If the lender is a financial institution, such as a bank, or the committee has drawn on a line of credit, report the institution as the lender by listing its name and address, including zip code. If the candidate has obtained a loan from a commercial lending institution for which they are personally liable, report both the candidate and the institution as the lender.

Individual

If the lender is an individual, also provide the individual's occupation and employer, or, if the contributor is self-employed, provide the name of the business. Do not leave this column blank. If this information has not been obtained, put "requested" or similar language in this column and amend Schedule B, Part 1, once the information has been obtained.

Officeholder/Candidate

Officeholders and candidates may report personal funds as a loan on Schedule B. A state candidate may not have an outstanding personal loan of more than \$100,000 to an election committee at any one time, including loans from a commercial lending institution for which the candidate is personally liable.

QUICK TIP: Report each loan separately, even if the committee has received more than one loan from a single source.

Contributor Codes

For each itemized lender, check the box indicating whether the lender is an individual, committee, “other” (such as a business entity), political party, or small contributor committee.

(a) Outstanding Balance Beginning This Period

Enter the outstanding loan balance at the beginning of this reporting period (Column (d) of the last report filed). If the loan was received this period, enter zero or leave Column (a) blank.

(b) Amount Received This Period

Enter the amount received from the lender during this reporting period. If this loan was received in a previous reporting period, enter zero or leave Column (b) blank.

(c) Amount Paid or Forgiven This Period

Enter the amount of any reduction of the loan during this reporting period. Check the appropriate box indicating whether the reduction was a payment or forgiveness. When the lender forgives all or part of a loan, or a third party makes a payment on a loan, also report the lender or third party on Schedule A. Enter zero or leave this column blank if no payments were made this reporting period.

(d) Outstanding Balance at Close of This Period

Enter the outstanding balance of the loan at the close of this reporting period. Enter the due date, if any.

(e) Interest Paid This Period

Enter the interest rate and the amount of interest paid on the loan(s) during this reporting period. If the lender is not charging interest, indicate “none” on the “interest rate” line. Interest paid is reported separately from payments made on the loan principal. Interest payments are also transferred to the Schedule E Summary.

QUICK TIP: State candidates may not charge their committees interest for the use of their personal funds.

(f) Original Amount of Loan

Enter the original amount of the loan and the date it was received. If this is the first time the loan is being reported, this is the same amount as reported in Column (b).

(g) Cumulative Contributions to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the lender during the calendar year covered by this statement.

State candidates are also required to report the amount received per contributor per election. For each itemized loan, disclose the type of election, the year of the election, and the amount received from the contributor for that election. For example, an Assembly candidate who receives a personal \$11,000 loan intended for both the primary and general elections would disclose amounts of \$5,500 P-year of the election and \$5,500 G-year of the election. These figures may include amounts received in different calendar years. When a loan is repaid, the cumulative amount may be reduced by the amount repaid.

A loan is a contribution unless it is received from a commercial lending institution in the ordinary course of business. It is not necessary to disclose cumulative amounts for loans that are not contributions.

Schedule B Summary

As loans are paid, Line 3 of the summary section of Schedule B will eventually be a negative amount. When transferring a negative figure from Line 3 to the Summary Page, Column A, Line 2, be sure to subtract the amount from the previous report, Column B, Line 2, to determine the figure for this report's Column B, Line 2.

Schedule B – Part 2 Loan Guarantors

Amounts may be rounded
to whole dollars.

SCHEDULE B - PART 2

Statement covers period from <u>X/X/20XX</u> through <u>X/X/20XX</u>	CALIFORNIA FORM 460
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SEE INSTRUCTIONS ON REVERSE

NAME OF FILER Committee to Elect Greer for Senate 20XX	I.D. NUMBER 1234567
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FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	LOAN	AMOUNT GUARANTEED THIS PERIOD	CUMULATIVE TO DATE	BALANCE OUTSTANDING TO DATE
Bob Hurt Systems 10 Oak Street Sacramento, CA 95822	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		LENDER Sierra Bank <hr/> DATE 11/1/20XX	\$2,000	CALENDAR YEAR \$2,000 <hr/> PER ELECTION (IF REQUIRED) G20XX: 2,000 \$	\$2,000
SUBTOTAL				\$ 2,000	Enter on Summary Page, Line 17 only.	

Part 2 – Loan Guarantors

Guarantor Information

If someone other than the controlling candidate guarantees, co-signs, endorses, or provides security for a loan of \$100 or more, enter the name and address of the guarantor and, if the guarantor is an individual, their occupation and employer, or, if self employed, the name of the business. If the guarantor is a Limited Liability Company (LLC) please see instructions for Schedule A above for information required to be reported in connection with contributions of \$100 or more received from LLCs.

Contributor Code

For each itemized guarantor, check the box indicating whether the guarantor is an individual, committee, “other” (such as a business entity), political party, or small contributor committee.

Loan

Enter the name of the lender or the entity at which a line of credit was established and the date of the loan or the date the line of credit was established.

Amount Guaranteed This Period

Enter the amount guaranteed this period, if applicable. For lines of credit, enter the full amount established or secured by the guarantor during the period. (Report amounts drawn on a line of credit on Schedule B – Part 1.)

Cumulative to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the guarantor during the calendar year covered by the statement.

State candidates are also required to report the amount guaranteed per contributor per election. For each itemized loan guarantee, disclose the type of election, the year of the election, and the amount guaranteed by the contributor for that election. For example, an Assembly candidate who receives a \$7,800 loan guarantee where the loan is intended for both the primary and general elections would disclose amounts of \$3,900 P-year of the election and \$3,900 G-year of the election. These figures may include amounts received in different calendar years.

Balance Outstanding to Date

Report the outstanding balance for which the guarantor is liable at the close of this reporting period.

QUICK TIP: Loan guarantees are not included in the Schedule B Summary, but are carried forward in a lump sum to Line 17 of the overall Summary Page.

**Schedule C
Nonmonetary Contributions Received**

Amounts may be rounded
to whole dollars.

SCHEDULE C

Statement covers period from <u>X/X/20XX</u> through <u>X/X/20XX</u>		CALIFORNIA FORM 460
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NAME OF FILER

Committee to Elect Greer for Senate 20XX

DATE RECEIVED	FULL NAME, STREET ADDRESS AND ZIP CODE OF CONTRIBUTOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CONTRIBUTOR CODE *	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	DESCRIPTION OF GOODS OR SERVICES	AMOUNT/ FAIR MARKET VALUE	CUMULATIVE TO DATE CALENDAR YEAR (JAN 1 - DEC 31)	PER ELECTION TO DATE (IF REQUIRED)
11/3/XX	State Central Committee 10 L Street Sacramento, CA 95814 (ID 777888)	<input type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input checked="" type="checkbox"/> PTY <input type="checkbox"/> SCC		Mailing	\$6,420	\$500,000	G20XX: \$500,000
11/1/XX	Smith for Governor 20XX 80 I Street Sacramento, CA 95814 (ID 1239000)	<input type="checkbox"/> IND <input checked="" type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Email List	\$300	\$300	G20XX: \$300
10/27/XX	Sam Richards 89 West Avenue Piedmont, CA 94611	<input checked="" type="checkbox"/> IND <input type="checkbox"/> COM <input type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC	Principal Richards LLC	Private flight	\$2,300	\$4,600	P20XX: \$2,300 G20XX: \$2,300
10/25/XX	Gold Springs Golf Course 78 Newport Way Auburn, CA 94622	<input type="checkbox"/> IND <input type="checkbox"/> COM <input checked="" type="checkbox"/> OTH <input type="checkbox"/> PTY <input type="checkbox"/> SCC		Discount on golf fees for fundraiser	\$4,000	\$4,000	G20XX: \$4,000
Attach additional information on appropriately labeled continuation sheets.					SUBTOTAL \$	13,020	

E. Completing the Form 460 Schedule C – Nonmonetary Contributions Received

Use Schedule C to report nonmonetary contributions received by the committee. Nonmonetary contributions (also referred to as in-kind contributions) are goods or services provided to the committee for which it does not pay fair market value. The fair market value is the amount the committee would pay for the goods or services on the open market (whatever it would cost any member of the general public to obtain the same goods or services). Chapter 4 includes a discussion about nonmonetary contributions and how to value them. Common examples include:

- Items donated to your campaign such as laptops and printers
- Signs, postage, and printing
- Use of office equipment, including office telephones used after hours, for phone banking

- Food and entertainment provided for a fundraiser
- Use of an airplane
- Discounts or rebates that are not extended to the general public
- Mailing lists, including email lists
- Compensation paid by an employer to an employee who spends more than 10% of their compensated time in a calendar month working on behalf of a committee
- Forgiveness of an accrued expense by the creditor
- An extension of credit that has become a contribution

Date Received

A nonmonetary contribution is received on the earlier of the following:

- The date that funds are spent by the contributor; or
- The date the candidate or committee obtains possession or control of the goods or services, or receives the benefit of the expenditure.

Ex 9.3 - A PAC printed a brochure supporting the candidate's election and delivered the brochures to the candidate on February 22. The candidate will report February 22 as the date the contribution was received even if the brochures are not mailed to voters for several days.

For the date an extension of credit becomes a contribution, see Chapter 4.

Contributor Information, Occupation/Employer, and Amount Columns

Itemize contributors of \$100 or more. If the contributor is an individual, in addition to their street address, city, state, and zip code, provide their occupation and employer information, the amount received this period, and the cumulative amount to date. For contributions of \$100 or more received from Limited Liability Companies (LLCs) please see instructions for Schedule A above for information required to be reported in connection with contributions received from LLCs.

Contributor Codes

For each itemized contributor, check the box indicating whether the contributor is an individual, committee, “other” (such as a business entity), political party, or small contributor committee.

Description of Goods or Services

Provide a brief description of the goods or services received.

Amount/Fair Market Value

Report the value of the nonmonetary contribution received.

QUICK TIP: An artist’s personal time to design advertising is not a contribution but the amount paid to an employee who spends over 10% of their time in a calendar month to design campaign advertising is a contribution. See Chapter 4.

Cumulative to Date

Enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) received from the contributor during the calendar year covered by the statement.

Per Election to Date

State candidates are also required to report the amount received per contributor per election. For each itemized contribution, disclose the type of election, the year of the election, and the amount received from the contributor for that election. For example, an Assembly candidate who received a personal contribution of \$11,000 intended for both the primary and general elections would disclose amounts of \$5,500 P-year of the election and \$5,500 G-year of the election. These figures may include amounts received in different calendar years.

Schedule C Summary

The total amount of nonmonetary contributions reported on Line 3 of the Schedule C Summary, is reported on the overall Summary Page as both a contribution (Line 4, Column A) and an expenditure (Line 10, Column A).

Schedule D
Summary of Expenditures
Supporting/Opposing Other
Candidates, Measures and Committees

Amounts may be rounded
to whole dollars.

SCHEDULE D

Statement covers period from <u> X/XX20XX </u> through <u> X/X/20XX </u>	CALIFORNIA FORM 460
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SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Committee to Elect Greer for Senate 20XX

I.D. NUMBER
1234567

DATE	NAME OF CANDIDATE, OFFICE, AND DISTRICT, OR MEASURE NUMBER OR LETTER AND JURISDICTION, OR COMMITTEE	TYPE OF PAYMENT	DESCRIPTION (IF REQUIRED)	AMOUNT THIS PERIOD	CUMULATIVE TO DATE CALENDAR YEAR (JAN. 1 - DEC. 31)	PER ELECTION TO DATE (IF REQUIRED)
11/2/20XX	Prop 10, Statewide Measure <input checked="" type="checkbox"/> Support <input type="checkbox"/> Oppose	<input checked="" type="checkbox"/> Monetary Contribution <input type="checkbox"/> Nonmonetary Contribution <input type="checkbox"/> Independent Expenditure		\$10,000	\$10,000	
10/23/20XX	Prop 22, Statewide Measure <input type="checkbox"/> Support <input checked="" type="checkbox"/> Oppose	<input type="checkbox"/> Monetary Contribution <input checked="" type="checkbox"/> Nonmonetary Contribution <input type="checkbox"/> Independent Expenditure	Mailing List	\$500	\$500	
	 <input type="checkbox"/> Support <input type="checkbox"/> Oppose	<input type="checkbox"/> Monetary Contribution <input type="checkbox"/> Nonmonetary Contribution <input type="checkbox"/> Independent Expenditure				
SUBTOTAL \$				10,500		

F. Completing the Form 460 Schedule D – Expenditures Supporting/Opposing Other Candidates, Measures and Committees

Schedule D is a summary of payments reported on Schedules E, F, and H that are contributions or independent expenditures to support or oppose other candidates, measures, and committees. Do not report payments made to support the controlling candidate’s own candidacy, or to oppose the candidate’s opponent(s) on Schedule D.

QUICK TIP: Contributions from a state candidate to another state candidate’s election committee are subject to limits.

Types of Expenditures Include:

- A monetary contribution or loan to another candidate or committee
- A payment to a vendor for goods or services for a candidate or committee (i.e., a nonmonetary contribution)

- A donation to a candidate or committee of goods on hand, or the payment of salary or expenses for a campaign employee who spends more than 10% of their compensated time in a calendar month working for another candidate or committee
- A payment for a communication (e.g., a mailing, billboard, radio ad) that expressly advocates the election/passage or defeat of a clearly identified candidate or ballot measure, but the payment is not made to, or at the behest of, the candidate or ballot measure committee

Date

Report the date the contribution or independent expenditure was made. A monetary contribution is made on the date it is mailed, delivered, or otherwise transmitted to the officeholder, candidate, or committee.

QUICK TIP: A committee pays for a campaign mailing for a local candidate. The mailing is sent to voters on September 4 and the invoice is paid October 15. Report September 4 as the date the contribution was made.

A nonmonetary contribution is made on the earlier of the following:

- The date an expenditure is made for the goods or services; or
- The date the candidate, committee, or an agent obtains possession or control of the goods or services.

An independent expenditure is made on the date the communication is mailed, delivered, broadcast, or otherwise disseminated to the public.

A payment for a communication which is never transmitted is not an independent expenditure and need not be reported on Schedule D.

Report the expenditure on Schedule E.

Candidate and Office, Measure and Jurisdiction, or Committee

If a total of \$100 or more is contributed or expended during a calendar year to support or oppose a single candidate, ballot measure, or a general purpose committee (e.g., a political party), disclose the name of the candidate and the office sought or held, the number or letter and jurisdiction of the ballot measure, or the name of the general purpose committee. For each candidate or measure listed, indicate whether the payment was made to support or oppose the candidate or measure.

Type of Payment

Check the appropriate box to indicate whether the payment was a monetary contribution, nonmonetary contribution, or independent expenditure.

Description of Nonmonetary Contribution Where No Payment is Made

Because payments must be described when they are reported on Schedules E or F, a description is not required on Schedule D for payments reported on Schedules E or F that are nonmonetary contributions or independent expenditures. However, if no payment was made, describe the goods or services. For example, if goods on hand (e.g., office supplies) are contributed to another candidate or committee, a description must be included.

Amount This Period

Provide the amount(s) of contributions or independent expenditures made this period relative to each candidate, measure, or committee.

Cumulative to Date Calendar Year

Report the cumulative amount contributed to or expended to support or oppose each itemized candidate, ballot measure, or committee since January 1 of the current calendar year. If contributions are made to more than one election committee controlled by the same candidate, report the total amount contributed to all of the committees. Do not cumulate contributions made to a candidate and to that candidate's controlled ballot measure committee.

Per Election to Date

Report the cumulative amount per election that has been contributed to each candidate that is subject to state contribution limits.

G. Expenditure Rules

An expenditure is “made” on the date the payment is made or the date the committee receives the goods or services, whichever is earlier. Expenditures of campaign funds must have a political, legislative, or governmental purpose. (See Chapter 6.)

Use Schedule E to report money spent by the committee during the reporting period (other than loans and loan repayments). Use Schedule F to report amounts owed by the committee for goods or services received but not paid for by the end of the reporting period.

Ex 9.4 - During November, your committee:

- Paid a deposit on a room for a fundraiser to be held January 10;
- Ordered and received the fundraiser invitations for which you were billed but had not made a payment by December 31; and
- Ordered, but did not receive, flowers for the fundraiser for which you will be billed at the end of January.

On your semi-annual statement covering the period ending December 31, report the payment for the room deposit on Schedule E. Because you received the invitations but had not paid for them by December 31, disclose the outstanding amount on Schedule F. The cost of the flowers will not be reported until the next reporting period because you did not pay for nor receive the flowers during the period covered by the statement.

Semi-Annual Statements: Unpaid administrative overhead expenses of the committee, such as rent, utilities, phones, or employee salaries, need not be reported on Schedule F if the committee has not received a bill in the normal course of business or if the due date for the payment is after the closing date of the statement. Regular administrative overhead does not include contracts for services such as accounting, legal services, campaign consulting, and public relations.

Preelection Statements: When the period covered ending date falls in the middle of a month, it is not necessary to list services, including legal and accounting, as outstanding expenses if the services are regularly invoiced at the end of the month.

Ex 9.5 - On June 30, your committee received two bills for June services. One bill was from an outside accounting firm and the other for office rent. The due date for both invoices is July 15. If, on June 30, the committee has not paid the two bills, the bill from the outside accounting firm is reported on Schedule F as an accrued expense on your semi-annual statement; the rent bill, however, is not.

Itemization

Itemize each payment or accrued expense of \$100 or more to a single payee, and any payments totaling \$100 or more for a single product or service made during the period. If the committee has entered into an agreement to make payments over time for a product or service, other than general administrative expenses such as rent and utilities, the unpaid balance may be reportable on Schedule F as an accrued expense.

Transfers to Savings Accounts

Do not report on Schedule E the transfer of campaign funds into a savings account, certificate of deposit, money market account, or the purchase of any other asset that can be readily converted to cash. Report these amounts as cash on hand on the overall Summary Page, Line 16.

Transfers

Report transfers of funds to another committee controlled by the candidate on Schedule E.

Contributions and Independent Expenditures

If the committee makes contributions or independent expenditures to support or oppose other candidates, officeholders, or committees, in addition to reporting the payments or accrued expenses on Schedule E or F, complete Schedule D. For payments made for goods or services that are nonmonetary contributions or independent expenditures, also identify the candidate, committee, or ballot measure supported or opposed by the expenditure in the “Description of Payment” column on Schedule E or F.

Subvendor Payments

An expenditure(s) made by an agent or independent contractor (such as a campaign worker, consulting firm, or advertising agency) of \$500 or more on behalf of the committee, must be reported in the same detail as if it was paid directly by the committee. These are commonly known as “subvendor payments.” Following are some examples:

- Development of campaign strategy;
- Design or management of campaign literature or advertising;
- Advertising time or space;
- Surveys, polls; and
- Signature gathering, canvassing, and door-to-door solicitation of voters*

*If signature gathering, door-to-door solicitations, or canvassing, is done by an individual, the agent or independent contractor does not need to supply the name of the individual to the committee, nor does the committee need to name the individual. For more information regarding this, please review Regulation 18431(e).

QUICK TIP: Committees may be fined for not reporting subvendors.

Agents and independent contractors must provide the committee with the required payment information **no later than** three working days prior to when the campaign statement must be filed (or within 24 hours for a contribution or independent expenditure made within 90 days of the date of the election). Do not report the agent or independent contractor's own overhead and operating expenses. The committee records must have receipts, invoices, and other documentation of subvendor payments.

In many cases, funds paid to an agent or independent contractor in one reporting period will not be used by the agent or contractor until a subsequent reporting period. Report payments to the agent/contractor on Schedule E of the campaign statement covering the period in which the payment was made. When the agent/contractor spends the money, report subvendor payments on the campaign statement covering the period in which the agent/contractor made the expenditures; itemize payments made by the agent/contractor of \$500 or more.

Subvendor payments are most commonly reported on Schedule G, but may be reported on Schedule E or F along with the payment made or owed to the agent/contractor. When itemizing subvendor payments on Schedule E or F, do not include the payments in the "Amount Paid" column, as this will inflate expenditure totals.

Credit Card Payments

When reporting payments to a credit card company, report the name, street address, city, state, zip code, and the amount of payment. In addition, provide the name, street address, city, state, and zip code of any vendor that received \$100 or more, the amount paid to each vendor itemized, and a code or description of the payment. If a payment on the credit card has not been made by the end of the reporting period, or only partial payment has been made, report the amount outstanding to the credit card company on Schedule F. Payments to the credit card company should be reflected on Schedule E, when payments are made, and Schedule F, when there is a balance still owing at the end of the reporting period. Vendors are not required to be listed more than one time.

QUICK TIP: On December 31 a state committee received goods but had not paid the financial institution that issued the credit card. Report the vendor and the financial institution on the semi-annual report, Schedule F.

Contingency Payments

If the committee has entered into an agreement to pay a contingency fee, such as a bonus to a consultant if the campaign is successful, report the fee amount on Schedule F only if it is outstanding at the end of the campaign. The fee is not required to be reported as an accrued expense until it is due.

Reimbursements

Candidates

Candidates may not use their personal funds for campaign expenses (except for filing and ballot statement fees and the \$50 Secretary of State fee) without first depositing them into the campaign bank account.

Volunteers, Employees, Agents, and Contractors

Volunteers (including a candidate's spouse), employees, and agents or independent contractors (e.g., a consultant or an advertising agent) may be reimbursed for goods, services, or travel expenses when the following criteria are met:

- The treasurer is provided with a dated receipt and a written description of each expenditure prior to reimbursement;
- The reimbursement is paid within 45 calendar days after the expenditures are made; and
- There is a written contract between the committee and the agent/independent contractor providing for the reimbursement of expenditures. (Volunteers and employees do not need a written contract.)

If the reimbursement does not occur within 45 calendar days, the expenditure is considered a nonmonetary contribution from the volunteer, paid employee, or agent/independent contractor, unless the person seeking reimbursement has made a good faith effort to obtain reimbursement and is unable to collect from the committee.

Officeholders

Officeholders may be reimbursed for expenses related to holding office paid for from personal funds when the following criteria are met:

- The officeholder provides the committee's treasurer with a dated receipt and a written description of the expenditure; and
- Reimbursement occurs:
- For a monetary expenditure: Within 90 calendar days after the officeholder incurs the expense.
- For a credit card or charge account: Within 90 calendar days of the end of the billing period.

If the reimbursement does not occur within the 90-day period, the amount must be reported as a nonmonetary contribution from the officeholder to the committee and no reimbursement may occur.

An officeholder may be reimbursed from the controlled committee campaign bank account established for election to the incumbent's term of office, from an officeholder account established for that office, or from a controlled committee bank account established for a future election to the same office, if all of the conditions mentioned above are met. When reporting reimbursements to the officeholder, subvendor payments of \$100 or more must be itemized.

**Schedule E
Payments Made**

Amounts may be rounded
to whole dollars.

SCHEDULE E

Statement covers period		CALIFORNIA FORM 460
from	X/X/20XX	
through	X/X/20XX	Page <u> x </u> of <u> xx </u>
SEE INSTRUCTIONS ON REVERSE NAME OF FILER Committee to Elect Greer for Senate 20XX		I.D. NUMBER 1234567

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)

NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
Modler Strategic Services, LLC 1200 12th Avenue Studio City, CA 91604	TEL		\$40,000
Yes on Prop 10 A Coalition Supporting Green Energy, Sponsored by Solar Companies 4 J Street, Sacramento, CA 95814 (ID 1246666)	CTB		\$10,000
Party Rentals 20 R Street West Sacramento, CA 95691	FND		\$456

* Payments that are contributions or independent expenditures must also be summarized on Schedule D.

SUBTOTAL \$ 50,456

H. Completing the Form 460 Schedule E – Payments Made

Name and Address of Payee

Itemize each payment of \$100 or more made to a single payee during the reporting period, and any payments totaling \$100 or more made during the period for a single product or service. Include the name, street address, city, state, and zip code of the payee. Do not use a post office box number when reporting the address of a payee or creditor.

QUICK TIP: Do not report the repayment of a loan on Schedule E. Only the "Interest Paid This Period" should be reported on Schedule E.

**Schedule E
(Continuation Sheet)
Payments Made**

Amounts may be rounded
to whole dollars.

SCHEDULE E (CONT.)

Statement covers period from <u>X/X/20XX</u> through <u>X/X/20XX</u>	CALIFORNIA FORM 460
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SEE INSTRUCTIONS ON REVERSE
NAME OF FILER

Committee to Elect Greer for Senate 20XX

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)

NAME AND ADDRESS OF PAYEE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
Nelson, Copren and Lucci, LLP 10 Washington Street Los Angeles, CA 90071	PRO		\$5,489
Southwest Airlines 10 S Street Dallas, TX 77523	TRS	RT SMF to LAX Candidate 10/28/XX	\$456
Brown and Brown Services 20 Washington Blvd. Daly City, CA 94015	POL		\$35,000
Supper Club 1800 J Street Sacramento, CA 95814		Dinner for 4 including Candidate and Treasurer 10/30/XX	\$320
State General Fund 1500 11th Street Sacramento, CA 95814	RFD	Contribution was returned for insufficient donor information and never negotiated by donor.	\$125

* Payments that are contributions or independent expenditures must also be summarized on Schedule D. **SUBTOTAL \$** 41,390

Code or Description of Payment

When itemizing payments, provide either a code or a description of the payment. (Expenditure codes are explained in detail in the Form 460, Schedule E instructions.) If none of the codes listed on Schedule E fully explains the expenditure, leave the code column blank and provide a brief description of the expenditure. If several expenditures are made to one vendor during the same reporting period, all of the payments to the vendor may be reported in a single record. When coding the expenditures, use the code that represents the largest share of the expenditures, and the description field for the other codes or provide a description. Alternatively, each expenditure may be reported separately by category.

Expenditures Made for Gifts, Meals, and Travel Payments

A candidate controlled committee that makes an expenditure of \$100 or more for a gift, meal, or travel must further explain the expenditure in the “Description of Payment” column as described below. The explanation must be provided even if an expenditure code is provided.

Gifts: When reporting an itemized expenditure for a gift, the committee must briefly describe the political, legislative, or governmental purpose of the expenditure. In addition, the committee must provide the date of the gift and a description of the gift. If the gift was made to an individual recipient, the name of the recipient must be included. If a gift was made to a group of recipients, the name of each recipient who received a benefit of \$50 or more is required. When the recipient of a gift with a value of \$50 or more is not known at the time the payment is required to be reported, the committee must report that the gift was for an “undetermined recipient.” Once the gift has been given to the recipient, the campaign statement must be amended within 45 calendar days to disclose the name of the recipient.

Ex 9.6 - A Senator’s re-election committee purchased \$50 restaurant gift certificates for two volunteer campaign workers. On Schedule E, the payment must be itemized. In the “Description of Payment” column, the following would adequately describe the payment: “12/5/XX – gift certificates for campaign workers, Jimmy Sims (\$50), and Cameron Bailey (\$50).”

Meals: When reporting an itemized expenditure for a meal (other than a meal reported as an itemized expenditure for travel, as discussed below), the committee must briefly describe the political, legislative, or governmental purpose of the expenditure. In addition, the committee must provide the date of the meal, the number of individuals who were present at the meal, and whether the candidate, a member of their household, or an individual with authority to approve expenditures of campaign funds was present at the meal. It is not necessary to include the names of individual attendees on the report. However, the names of the attendees must be maintained in the committee's records. (See Chapter 3.)

Ex 9.7 - The committee's controlling candidate and campaign manager discuss the election campaign during a dinner meeting at a restaurant. The \$125 meal was charged to the campaign credit card. On Schedule E, the payment to the credit card company and the restaurant must be itemized. In the "Description of Payment" column, the following would adequately describe the payment: "9/1/XX – Dinner meeting regarding campaign; attended by campaign manager and candidate."

Travel Payments: When reporting an itemized expenditure for travel, including lodging and meals, the committee must briefly describe the political, legislative, or governmental purpose of the expenditure. In addition, the committee must also provide the date or dates of the travel, the destination, and the goods or services purchased. The description must also include the number of individuals for whom the payment was made and whether the trip included the candidate, a member of their household, or an individual with the authority to approve expenditures of campaign funds. The names of individuals who traveled are not required to be disclosed on the report. However, the names of the travelers must be maintained in the committee's records. (See Chapter 3.)

Ex 9.8 - An Assembly Member attended a fundraiser in San Diego for a state ballot measure committee. The Assembly Member's officeholder committee paid for the travel expenses. On Schedule E, the payment to the airline must be itemized. In the "Description of Payment" column, the following would adequately describe the payment: "8/1/XX and 8/3/XX – Round trip airfare to San Diego for Assembly Member to attend ballot measure committee fundraiser."

Payment of Accrued Expenses

When paying accrued expenses previously reported on Schedule F, report all payments on Schedule E, itemizing at \$100. Subvendor information is only required to be reported once, and does not need to be reitemized on Schedule E if it was disclosed on Schedule F of a previous report.

Schedule E Summary

The total amount of expenditures is reported on Line 4 of the summary section of Schedule E and on the overall Summary Page, Column A, Line 6. If the committee is paying interest on an outstanding loan, in addition to reporting the amount on Schedule B, Part 1, Column (e), also report the amount on Line 3 of the summary section of Schedule E.

**Schedule F
Accrued Expenses (Unpaid Bills)**

Amounts may be rounded to whole dollars.

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NAME OF FILER

Committee to Elect Greer to Senate 20XX

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP campaign paraphernalia/misc.	MBR member communications	RAD radio airtime and production costs
CNS campaign consultants	MTG meetings and appearances	RFD returned contributions
CTB contribution (explain nonmonetary)*	OFC office expenses	SAL campaign workers' salaries
CVC civic donations	PET petition circulating	TEL t.v. or cable airtime and production costs
FIL candidate filing/ballot fees	PHO phone banks	TRC candidate travel, lodging, and meals
FND fundraising events	POL polling and survey research	TRS staff/spouse travel, lodging, and meals
IND independent expenditure supporting/opposing others (explain)*	POS postage, delivery and messenger services	TSF transfer between committees of the same candidate/sponsor
LEG legal defense	PRO professional services (legal, accounting)	VOT voter registration
LIT campaign literature and mailings	PRT print ads	WEB information technology costs (internet, e-mail)

NAME AND ADDRESS OF CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR DESCRIPTION OF PAYMENT	(a) OUTSTANDING BALANCE BEGINNING OF THIS PERIOD	(b) AMOUNT INCURRED THIS PERIOD	(c) AMOUNT PAID THIS PERIOD (ALSO REPORT ON E)	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD
Wells Fargo Bank (credit card) 10 Front Street Palo Alto, CA 94301		0	\$2,400	0	\$2,400
Subvendors: Carolyn's Sweets, 2 T St., Sacramento, CA 95814 \$500 Party Time, 10 Auburn Rd., Sacramento, CA 95826 \$600	FND				
(itemize subvendors at \$100+)					
SUBTOTALS \$			\$ 2,400	\$	\$ 2,400

* Payments that are contributions or independent expenditures must also be summarized on Schedule D.

I. Completing the Form 460 Schedule F – Accrued Expenses (Unpaid Bills)

Name and Address of Creditor

Itemize each accrued expense of \$100 or more owed to a single creditor. Provide the name, street address, city, state, and zip code of the creditor. Do not use post office box numbers. Continue to list an unpaid bill until it is paid off.

Code or Description of Payment

When itemizing accrued expenses, provide either a code (see Schedule E instructions for expenditure code details) or a description of the outstanding payment. If none of the codes fully explains the outstanding payment, leave the code column blank and provide a brief description of the goods or services.

If several accrued expenses are owed to one vendor during the same reporting period, all of the accrued expenses to the vendor may be reported in a single record. When coding accrued expenses, use the code that represents the largest share of the accrued expenses, and the description field for the other codes or a description. Alternatively, each accrued expense may be reported separately by category.

Amount Columns

For each itemized accrued expense, report any outstanding balance remaining for the accrued expense from the previous period in column (a), the amount of new accrued expenses incurred this period in column (b), the amount paid this period in column (c), and any outstanding balance at the close of the period in column (d).

Ex 9.9 - On its second preelection statement, the committee reported an estimated accrued expense of \$5,000 owed to ABC Printing. An invoice was received during the next reporting period showing the actual amount owed as \$4,500. On Schedule F, column (a) of its next statement, the committee will report an outstanding accrued expense of \$5,000. In column (b), the amount incurred this period will be a negative \$500. The committee paid the entire bill and therefore will report \$4,500 as paid this period in column (c), with a zero balance in column (d).

When payments on accrued expenses are made, in addition to itemizing payments of \$100 or more on Schedule F, itemize the payments on Schedule E. Include unitemized payments on accrued expenses on Line 2 of the summary section of Schedule E.

Estimating Accrued Expenses

If the exact amount of a debt or obligation is unknown, an estimate may be reported. When the exact amount is known, the committee must 1) amend the statement on which the estimated amount was reported; or 2) make an adjustment on the next campaign statement by showing the difference between the estimated amount and the actual amount in column (b), Amount Incurred This Period. If the actual amount is less than the estimate, the amount listed in column (b) should be a negative number and subtracted from the totals. When reporting estimated amounts or corrections to estimated amounts, note that fact on the campaign statement.

Forgiven Accrued Expenses or Third Party Payments

If a creditor reduces or forgives a debt previously reported on Schedule F, or if another person pays a debt for the committee:

- Indicate that the debt was forgiven, reduced, or paid by a third party and write “See Schedule C” in the “Description of Payment” column. Also report the creditor/payor and the amount as a nonmonetary contribution on Schedule C.
- Report the amount forgiven, reduced, or paid by a third party in the “Amount Paid This Period” column and indicate that it was a forgiveness or third party payment or report the amount as a negative number in the “Amount Incurred This Period” column. Do not report the amount on Schedule E.

Extensions of Credit as Contributions

When there is an agreement with the provider of goods or services that the committee will pay for the goods or services on credit, the goods or services may become a contribution to the candidate and be subject to contribution limits if the debt remains unpaid after 45 days. If a contribution in the form of an extension of credit has previously been reported on Schedule F as an accrued expense, disclose the creditor and the amount as a nonmonetary contribution on Schedule C.

On Schedule F, indicate that the debt has become a contribution, showing the amount as a negative number in the “Amount Incurred This Period” column.

Outstanding Accrued Expenses

Line 9, Column B of the overall Summary Page should reflect the total of all outstanding accrued expenses. Accrued expenses are carried forward on future statements until paid off.

Schedule F Summary

Line 3 of the summary section of Schedule F will be a negative amount when payments on accrued expenses are more than the amount of new accrued expenses. Transfer the amount to the Summary Page, Column A, Line 9 as a negative amount and subtract it from the figure in Column B of the previous campaign statement to determine the figure for Column B, Line 9 of this statement.

Answering Your Questions

A. When are unpaid bills reportable as accrued expenses?

The basic rule is that you must report an accrued expense any time you have received goods or services but have not paid for them by the end of the reporting period.

B. What if I have not yet received an invoice from the vendor?

If you have received the goods or services, you must report the accrued expense even if you have not received an invoice. If you do not know the exact amount owed, you may estimate the amount. When reporting an estimate, note that fact on Schedule F.

C. We have a contract to pay our campaign consultant \$1,000 per month. If the closing date of the campaign statement falls during the middle of the month, for example March 17, must we report an accrued expense for the period March 1 through March 17?

No. When you have agreed in writing to pay a contractor a set amount at regular intervals, it is not necessary to prorate the amount owed to the contractor if the reporting period closes before the end of the contract period. The payment will be reported on the campaign statement for the period in which the payment is made.

D. When an accrued expense is owed and there are subvendor payments, when are the subvendors reported? For example, if we report an accrued expense owed on a credit card and list the subvendors, must we reitemize the subvendors again on Schedules E and F when the accrued expense is paid?

No. It is not necessary to reitemize subvendors when payments are made on accrued expenses, or if an accrued expense is reported on more than one statement. In this example, the subvendors must be reported on the first statement disclosing the accrued expense owed to the credit card company. On subsequent statements, only the credit card company must be itemized.

Schedule G
Payments Made by an Agent or Independent Contractor (on Behalf of This Committee)

Amounts may be rounded to whole dollars.

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from	X/X/20XX	Page	X of XX
through	X/X/20XX	I.D. NUMBER	1234567

SEE INSTRUCTIONS ON REVERSE

NAME OF FILER

Committee to Elect Greer for Senate 20XX

NAME OF AGENT OR INDEPENDENT CONTRACTOR

Modler Strategic Services

CODES: If one of the following codes accurately describes the payment, you may enter the code. Otherwise, describe the payment.

CMP	campaign paraphernalia/misc.	MBR	member communications	RAD	radio airtime and production costs
CNS	campaign consultants	MTG	meetings and appearances	RFD	returned contributions
CTB	contribution (explain nonmonetary)*	OFC	office expenses	SAL	campaign workers' salaries
CVC	civic donations	PET	petition circulating	TEL	t.v. or cable airtime and production costs
FIL	candidate filing/ballot fees	PHO	phone banks	TRC	candidate travel, lodging, and meals
FND	fundraising events	POL	polling and survey research	TRS	staff/spouse travel, lodging, and meals
IND	independent expenditure supporting/opposing others (explain)*	POS	postage, delivery and messenger services	TSF	transfer between committees of the same candidate/sponsor
LEG	legal defense	PRO	professional services (legal, accounting)	VOT	voter registration
LIT	campaign literature and mailings	PRT	print ads	WEB	information technology costs (internet, e-mail)

* Payments that are contributions or independent expenditures must also be summarized on Schedule D.

NAME AND ADDRESS OF PAYEE OR CREDITOR (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	CODE OR	DESCRIPTION OF PAYMENT	AMOUNT PAID
KCRA TV 10 Broadway Sacramento, CA 95814	TEL		\$12,400
KFMB TV 2 Ocean Street San Diego, CA 92111	TEL		\$24,300

Attach additional information on appropriately labeled continuation sheets.

TOTAL* \$ 36,700

J. Completing the Form 460 Schedule G – Payments Made by an Agent or Independent Contractor

Use Schedule G to report payments made on behalf of the committee by agents (such as campaign workers) and independent contractors (such as a consulting firm or an advertising agency). This schedule may be used in lieu of itemizing these amounts on Schedules E or F.

Agents and independent contractors must provide the committee with the required payment information no later than three working days prior to the filing deadline of the campaign statement (or within 24 hours for a contribution or independent expenditure of \$1,000 or more made during the 90-day election cycle).

QUICK TIP: When reporting an agent or independent contractor's expenditure to an individual for conducting signature gathering, door-to-door solicitations, or canvassing, a committee is not required to name the individual, nor is the agent or contractor required to name the individual when providing information to the committee. For more information, please see Regulation 18431(e).

Name and Address of Payee or Creditor

Itemize payments of \$500 or more made by the agent or independent contractor. Provide the name, street address, city, state, and zip code of the payee. Do not use post office box numbers. See the general rules for Schedules E and F instructions for additional information.

Do not transfer Schedule G totals to any other schedule or to the overall Summary Page.

**Schedule H
Loans Made to Others***

Amounts may be rounded
to whole dollars.

Statement covers period
from X/X/20XX
through X/X/20XX

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SEE INSTRUCTIONS ON REVERSE

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Committee to Elect Greer for Senate 20XX

I.D. NUMBER

1234567

FULL NAME, STREET ADDRESS AND ZIP CODE OF RECIPIENT (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	IF AN INDIVIDUAL, ENTER OCCUPATION AND EMPLOYER (IF SELF-EMPLOYED, ENTER NAME OF BUSINESS)	(a) OUTSTANDING BALANCE BEGINNING THIS PERIOD	(b) AMOUNT LOANED THIS PERIOD	(c) REPAYMENT OR FORGIVENESS THIS PERIOD*	(d) OUTSTANDING BALANCE AT CLOSE OF THIS PERIOD	(e) INTEREST RECEIVED	(f) ORIGINAL AMOUNT OF LOAN	(g) CUMULATIVE LOANS TO DATE
Friends of Strand Citrus Heights City Council 2020 10 K Street Sacramento, CA 95814 (ID 1244332)		\$ 10,000	\$ 0	<input type="checkbox"/> PAID \$ 0 <input type="checkbox"/> FORGIVEN \$ 0	\$ 10,000 N/A DATE DUE	0 % RATE N/A	\$ 10,000 1/1/20XX DATE INCURRED	CALENDAR YEAR \$ 10,000 PER ELECTION** \$ N/A
		\$ _____	\$ _____	<input type="checkbox"/> PAID \$ _____ <input type="checkbox"/> FORGIVEN \$ _____	\$ _____ DATE DUE	_____% RATE	\$ _____ DATE INCURRED	CALENDAR YEAR \$ _____ PER ELECTION** \$ _____
		SUBTOTALS	\$ 0	\$ 0	\$ 10,000	\$ 0		

*Loans that are contributions to another candidate or committee must also be summarized on Schedule D. Loans forgiven must also be reported on Schedule E.

K. Completing the Form 460 Schedule H – Loans Made to Others

Schedule H is for reporting loans **made** by the committee. Outstanding loans are reported on each campaign statement until they are paid. Generally, campaign funds may be used to make loans to other candidates, officeholders, or bona fide charitable, educational, civic, religious, or similar tax-exempt non-profit organizations. There are restrictions on loans to any other person, including a candidate who controls the committee, or to a non-profit organization that is affiliated with a candidate, the treasurer, or other committee officials.

Because a loan is considered a contribution, loans to other candidates and committees are subject to applicable state or local contribution limits. Loans to other candidates and committees must also be reported on Schedule D.

For each loan of \$100 or more that was made or was outstanding during the reporting period, disclose the recipient’s name and address and, if the recipient is an individual, their occupation and employer or, if self-employed, the name of the business.

(a) Outstanding Balance Beginning This Period

Enter the outstanding loan balance at the beginning of this reporting period (Column (d) of the last report filed). If the loan was received this period, Column (a) should be left blank.

(b) Amount Loaned This Period

Enter the amount loaned to the recipient during this reporting period. If this loan was made in a previous reporting period, Column (b) should be left blank.

(c) Repayment or Forgiveness This Period

Enter the amount of any reduction of the loan during this reporting period. Indicate whether the loan was paid or forgiven. If the committee forgives a loan, also report the transaction on Schedule E and, if the recipient of the loan is a candidate or committee, report the forgiveness as a contribution on Schedule D.

(d) Outstanding Balance at Close of This Period

Enter the outstanding balance of the loan at the close of this reporting period. Enter the due date, if any.

(e) Interest Received

Enter the interest rate and amount of interest received on the loan during this reporting period. Interest received is reported separately from payments received on the loan principal. Interest received is also transferred to the summary section of Schedule I.

(f) Original Amount of Loan

Enter the original amount of the loan and the date it was made. If this is the first time the loan is being reported, this will be the same amount as reported in Column (b).

(g) Cumulative Loans to Date

For each loan made during this reporting period that is a contribution, enter the cumulative amount of contributions (including loans, loan guarantees, monetary and nonmonetary contributions) made to the recipient during the calendar year covered by the statement. If the recipient is subject to state contribution limits, also enter the total amount contributed in connection with each election and identify the election year. (Loans to candidates or other committees must also be reported on Schedule D.)

Line 3 will be a negative amount when payments received this period are greater than the amount of new loans made. Transfer the amount to the Summary Page, Column A, Line 7 as a negative figure and subtract this amount from the figure in Column B, Line 7 on the previous statement filed to determine the amount to report in this statement's Column B, Line 7 of this statement.

**Schedule I
Miscellaneous Increases to Cash**

Amounts may be rounded
to whole dollars.

SCHEDULE I

Statement covers period		CALIFORNIA FORM 460
from	X/X/20XX	
through	X/X/20XX	Page <u> X </u> of <u> XX </u>
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NAME OF FILER

Committee to Elect Greer for Senate 20XX

DATE RECEIVED	FULL NAME AND ADDRESS OF SOURCE (IF COMMITTEE, ALSO ENTER I.D. NUMBER)	DESCRIPTION OF RECEIPT	AMOUNT OF INCREASE TO CASH
10/31	Wells Fargo 10 Front Street Palo Alto, CA 94301	Interest Earned	\$105
11/30	Wells Fargo 10 Front Street Palo Alto, CA 94301	Interest Earned	\$130
12/31	Wells Fargo 10 Front Street Palo Alto, CA 94301	Interest Earned	\$140
10/4	Lacey Smith 2 Kip Street Sacramento, CA 95814	Returned Contribution	\$125
11/2	Embassy Suites 40 Capitol Mall Sacramento, CA 95814	Deposit Return	\$500

Attach additional information on appropriately labeled continuation sheets.

SUBTOTAL \$ 1,000

L. Completing the Form 460 Schedule I – Miscellaneous Increases to Cash

Report on Schedule I increases to the committee’s cash position that are not monetary contributions, loans, or repayments of loans made to others.

Examples

- Refunds received on deposits, such as a room rental deposit, or from overpayment of bills

QUICK TIP: When reporting sources who have purchased donated items, e.g., items sold at an auction, report the amount received, up to the fair market value, on Schedule I. Any amount in excess of the fair market value is a contribution and reported on Schedule A.

- Refunds for overpayment of election filing fees
- Interest received from financial institutions
- The amount of a check that was never negotiated by the recipient
- Interest payments received on loans made to others
- Receipts from the sale of committee assets
- Proceeds, up to the fair market value, of items sold at a garage sale or auction
- Transfers of “carryover” funds received by a controlled committee from another committee controlled by the same candidate. An example of a “carryover” transaction would show the prior committee in the “Name of Source” field (e.g., Friends of Molleda for Assembly 20XX”) and in the “Description” field a notation such as “carryover funds.” There is no requirement to list donors to the prior committee. See FPPC Regulation 18537.1 for specific guidance.
- Receipt of earmarked funds when acting as an intermediary. (See Chapter 3.)

QUICK TIP: All decreases to cash must be reported as expenditures on Schedule E or H.

Report the date the committee received the miscellaneous receipt. Itemize sources of \$100 or more. Provide the full name, street address, city, state, and zip code of the source. Post office box numbers are not acceptable. Provide a description of the receipt and the amount.

The total amount of miscellaneous increases to cash is reported on Line 4 of the summary section of Schedule I and on the overall Summary Page, Column A, Line 14.

Authority

The following Government Code sections and Title 2 regulations provide authority for the information in this chapter:

Government Code Sections

81004	Reports and Statements; Perjury; Verification.
81004.5	Reports and Statements; Amendments.
82013	Committee.
82015	Contribution.
82015.5	Contribution; Aggregation.
82018	Cumulative Amount.
82025	Expenditure.
82025.5	Fair Market Value.
82044	Payment.
82047.6	Principal Officer.
84105	Notification of Contributors.
84203	Late Contribution; Reports.
84211	Contents of Campaign Statement.
84212	Forms; Loans.
84213	Verification.
84216	Loans.
84216.5	Loans Made by a Candidate or Committee.
84302	Contributions by Intermediary or Agent.
84303	Expenditures by Agent or Independent Contractor.
84306	Contributions Received by Agents of Candidates and Committees.
85201	Campaign Bank Account.
85306	Transfers Between a Candidate's Own Committees; Use of Funds Raised Prior to Effective Date.
85307	Loans.
85319	Returning Contributions.
85700	Donor Information Requirements; Return of Contributions.
89511.5	Use of Personal Funds for Incumbent Elected Officers.
89515	Use of Campaign Funds for Donations and Loans.

Title 2 Regulations

- 18215 Contribution.
- 18216 Enforceable Promise to Make a Payment.
- 18250 Street Address.
- 18401 Required Recordkeeping for Chapters 4 & 5.
- 18402.2 Limited Liability Companies, Responsible Officer.
- 18421 Cash Equivalents.
- 18421.1 Disclosure of the Making and Receipt of Contributions.
- 18421.3 Reporting of Contributions and Expenditures Collected by Contract Vendors or Collecting Agents.
- 18421.4 Reporting Cumulative Amounts for State Elections and State Recipient Committees.
- 18421.6 Reporting Accrued Expenses.
- 18421.7 Reporting an Expenditure for a Gift, a Meal or Travel.
- 18421.9 Reporting Expenditures Charged to a Credit, Debit or Charge Card by a Candidate or Committee.
- 18421.10 Reporting Contributions from Limited Liability Companies.
- 18423 Payments for Personal Services as Contributions and Expenditures.
- 18427 Duties of Treasurers and Candidates with respect to Campaign Statements.
- 18427.1 Notification to Contributors of Filing Obligations.
- 18428 Reporting of Contributions and Independent Expenditures Required to be Aggregated.
- 18431 Reporting of Expenditures by an Agent or Independent Contractor.
- 18432.5 Intermediary and Earmarked Funds Disclosure.
- 18526 Reimbursement of Expenditures.
- 18530.7 Extensions of Credit.
- 18533 Contributions from Joint Checking Accounts.
- 18536 Transfer and Attribution of Contributions.
- 18537.1 Carry Over of Contributions.
- 18570 Return of Contributions with Insufficient Donor information.