



City of Takoma Park  
**Board of Elections**

# **Sample Campaign Finance Report**

## **Prepared by the Takoma Park Board of Elections**

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# Campaign Finance Example:

## Roscoe the Rooster runs for Mayor

- On September 23rd, Roscoe makes a personal loan of \$500 to his campaign.
- On September 24th, Roscoe hosts a party at his friend Patty's house. Patty purchases \$250 worth of food and drink for Roscoe's campaign launch party.
  - At Patty's party, Roscoe raises \$25 from Albert, \$50 from Betty, and \$500 from Christina. Roscoe also receives \$100 in cash from an anonymous contributor.
- On September 28th, Roscoe raises another \$25 from Albert, \$50 from Betty, and \$550 from Christina.
- On September 29th, Roscoe asks his artist friend, Isabella, to make posters for him. Isabella purchases \$100 of poster material and designs and creates posters for Roscoe. Isabella estimates that she would have billed \$2,000 to Roscoe for her time and skills had he been an ordinary customer, but instead decides to volunteer that time to his campaign.
- On October 4th, Roscoe pays off \$250 of his personal loan from his campaign funds.
- On October 5th, Roscoe's friend, Trea, agrees to work as his campaign manager and treasurer. Roscoe pays Trea \$250 for his services as a campaign manager.
- On October 6th, Roscoe purchases a website for his campaign using \$100 of his own money.
- On October 6th, Roscoe receives a \$200 contribution from Penny on PayPal. PayPal charges a 3.5% fee, amounting to \$7.

# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On September 23rd, Roscoe makes a personal loan of \$500 to his campaign.
- On October 4th, Roscoe pays off \$250 of his personal loan from his campaign funds.

Roscoe must report the loan of \$500 on **Schedule E**. Because Roscoe intended the loan to have an unlimited term, Roscoe writes “unlimited” under the column labeled **Term of loan**.

Roscoe must also report the loan repayment of \$250 on **Schedule E**. Because the loan has a 0% interest rate, Roscoe reports that both the remaining loan balance and the remaining principal as \$250.

# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On September 24th, Roscoe hosts a party at his friend Patty's house. Patty purchases \$250 worth of food and drink for Roscoe's campaign launch party.
  - At Patty's party, Roscoe raises \$25 from Albert, \$50 from Betty, and \$500 from Christina. Roscoe also receives \$100 in cash from an anonymous contributor.

Roscoe must report the contributions of Albert, Betty, Christina, Patty as contributions on **Schedule A**. Roscoe must also report the anonymous contribution on **Schedule A**.

Because Patty's party exceeds the \$200 limit for Safe Harbor events, Roscoe must report the excess amount (\$50) as an in-kind contribution on **Schedule A**. Roscoe does not need to report the remainder of the \$200 as an in-kind contribution.

Roscoe must report the entire \$250 expenditure as a Safe Harbor event on **Schedule C**.

Because Roscoe does not know the identity of the anonymous contributor, he must contribute that \$100 to the City Fund. Takoma Park Code § 5.12.020 (E). Roscoe must report the refund of that contribution on **Schedule D**.

# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On September 28th, Roscoe raises another \$25 from Albert, \$50 from Betty, and \$550 from Christina.

Roscoe must report the additional contributions from Albert, Betty, and Christina on **Schedule A**. Roscoe must track the aggregate amount of contributions from each of those individuals in the column labeled **Total (Election Cycle-to-Date)**.

Because Roscoe has received an amount of contributions over the per-election limit of \$1000 from Christina, he must refund Christina the amount in excess, which is \$50. Roscoe must report that refund on **Schedule D**.

# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On September 29th, Roscoe asks his artist friend, Isabella, to make posters for him. Isabella purchases \$100 of poster material and designs and creates posters for Roscoe. Isabella estimates that she would have billed \$2,000 to Roscoe for her time and skills had he been an ordinary customer, but instead decides to volunteer that time to his campaign.

Roscoe must report the \$100 worth of poster supplies as an in-kind contribution from Isabella on **Schedule A**.

Because Isabella has volunteered her time, Roscoe does not need to report the \$2,000 as an in-kind contribution.

# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On October 5th, Roscoe's friend, Trea, agrees to work as his campaign manager and treasurer. Roscoe pays Trea \$250 for his services as a campaign manager.

Roscoe must report the \$250 as an expenditure on **Schedule B**. Roscoe should report that expenditure as a salary.

# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On October 6th, Roscoe purchases a website from SquareSpace for his campaign using \$100 of his own money.

Roscoe must report \$100 as a contribution from himself to his campaign on **Schedule A**.

Roscoe must also report \$100 as an expenditure payment to Squarespace on **Schedule B**.



# Campaign Finance Example: Roscoe the Rooster runs for Mayor

- On October 6th, Roscoe receives a \$200 contribution from Penny on PayPal. PayPal charges a 3.5% fee, amounting to \$7.

Roscoe must report the \$200 contribution from Penny on **Schedule A**.

Roscoe must report the \$7 expenditure to PayPal on **Schedule B**. Roscoe reports that expenditure as an “online vendor fee.”