



State of Wisconsin  
Ethics Commission

# WISCONSIN CAMPAIGN FINANCE REPORTING – LOCAL

DECEMBER 2019

# WHO - WHAT

Links to forms, deadlines, limits, manuals

- <https://ethics.wi.gov/Pages/CampaignFinance/Candidates.aspx>

Who must file finance reports?

- Any candidate not claiming Exemption

What form(s) must be used?

- All reports must be filed on a printed copy

[PDF form](#)

- [Local Campaign Finance Report \(CF-2L\)](#)

[Excel worksheet](#) – printout must display all data

- [Electronic Local Campaign Finance Report \(CF-2LE\)](#)

[Postcard/No Activity Report \(CF-2A\)](#)



# WHEN - WHERE

## When am I required to file?

- January & July Continuing (even if lost primary or election)
- Pre-Primary (if on Primary ballot)
- Pre-Election (even if lose Primary)

**Wis. STAT. § 11.0207 Continuing compliance.** An individual does not cease to be a candidate for purposes of compliance with this chapter or ch. [12](#) after the date of an election and no candidate or candidate committee is released from any requirement or liability otherwise imposed under this chapter or ch. [12](#) simply because the election date has passed.

## Where do I file reports?

- All reports are filed with your local clerk.



# HOW TO COMPLETE A CAMPAIGN FINANCE REPORT

- Print a copy of the PDF form. When filling in the form, please make sure that all writing is legible.
- Excel form can be typed, but finished report must be printed to file with clerk.
- Tips for filing an accurate report:
  - Complete schedules first, then bring totals to cover page;
  - Each schedule shall be completed in date order (oldest to newest);
  - All in-kind contributions received require an in-kind expense for the same amount;
  - Beginning cash should be the same as the ending cash of the previous report (\$0 for first report filed);
  - End cash should agree with the reconciled bank balance as of the closing date of the report; and
  - No gaps between reports, and no overlap – contributions and expenses only get reported on one report.



# COMPLETING A CF-2L

## RECEIPTS

Receipts require: date received, complete name and address of contributor, and amount of contribution for **all** contributions. Additional information:

- Occupation of all individuals giving over \$200 in a calendar year; and
- Anonymous donations (donor not known) limited to \$10 or less per donor

WIS. STAT. §§ [11.0204\(1\)](#), [11.1108](#).

- Loans are contributions and are subject to contribution limits.
- In-kind contributions are reported as both a receipt (who) and expense (what) to prevent a cash balance discrepancy.



# COMPLETING A CF-2L

## EXPENSES

Information required for all disbursements over \$20:

- Date disbursement was made;
- Name and address of the person to whom the disbursement was made; and
- Purpose of the disbursement.

Small amounts of \$20 or less may be reported as Unitemized (disbursements only).

[Wis. Stat. § 11.0204\(1\)\(a\)8.](#)



# COMPLETING A CF-2L

## OBLIGATIONS & LOANS

### Obligations and Loans

- Obligations are invoices or bills for items the committee has received and not paid for as of the close of the reporting period.
- Payment of an obligation is reported on Schedule 2A as an expense, and on schedule 3A to reflect the retirement of the outstanding debt.
- Loans are contributions that the donor has requested to be repaid.
- Loans are reported on Schedule 1A as a contribution when received, as well as Schedule 3B until they are repaid (or forgiven).
- Loan payments are reported on Schedule 2A as an expense, and on Schedule 3B to reflect the retirement of the outstanding loan.
- To be eligible to terminate the committee, you must have \$0 outstanding obligations and loans.



# COMPLETING A CF-2L

## COMPLETING THE COVER PAGE

- After completing the schedules, add the totals for each.
- Bring the totals forward to the corresponding row of the cover page (the Excel file has a formula to do this for you if you do not remove the formula).
- Enter your beginning cash balance (should be the same as the end of the previous report).
- Calculate the ending cash balance (should agree with your reconciled bank balance).
- Sign the report.
- Make a copy for your records.
- File the original copy with your local clerk.



# WHERE TO GET MORE INFORMATION

- [Local Candidate Committee Overview Manual](#) (2019)
- [Candidate Committee Overview Page](#)
- Wisconsin Ethics Commission website (<https://ethics.wi.gov>)
  
- Wisconsin Ethics Commission staff:  
[campaignfinance@wi.gov](mailto:campaignfinance@wi.gov) or (608) 266-8123

101 East Wilson Street, Suite 127  
P.O. Box 7125  
Madison, WI 53707-7125



