<u>Disclosure of Rollover Funds for a Candidate Committee</u>

When a candidate committee reaches the end of an election cycle and decides to remain open, the committee must report its retained balance as the beginning balance in the next election cycle.

Below are instructions for reporting the rollover of funds from one election cycle to the next. The example below is for a State Senate Candidate committee whose 4-year election cycle ends on December 8, 2022. Candidate committees with a 2-year or 6-year cycle (that also ends on December 8, 2022) may use the example but note that the beginning of the election cycle will differ from the example below.
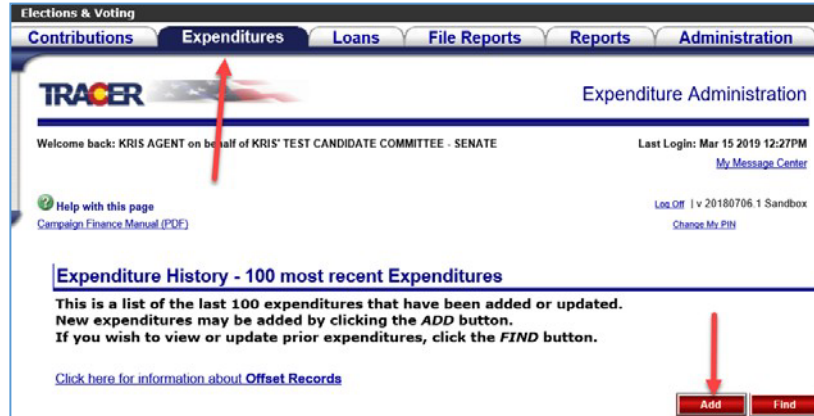
Campaign and Political Finance Rule 2.2.4(a)

Example: 2022 State Senate candidate committee (Election cycle dates: December 7, 2018, through December 8, 2022)

- The committee's election cycle ends on December 8, 2022 (30 days after the November 8, 2022, General Election),
- The next election cycle (for 2026) starts on December 9, 2022, and will end 30 days after the General Election in 2026,
- When the committee files its post-election report on December 13, 2022, for the period ending on December 8, 2022, it has a balance of $30,000,
- The committee's first report in the new election cycle is due April 17, 2023 (report period covers December 9, 2022, through March 31, 2023),
- The beginning balance on the April 17, 2023 report is $30,000,
  - The committee must disclose how much of the $30,000 rollover fund total is designated as a contribution from the political party, and how much is designated as Unexpended Funds on the April 17, 2023 report.

To designate the rollover funds as political party contributions and unexpended funds, the committee needs to enter an expenditure (to zero out the committee's balance) for the $30,000 and list the payee as itself (the candidate committee). Then enter two contributions (in order to bring the funds back into the account under the appropriate designations) – one from a political party and one from itself (the candidate committee) for the unexpended funds. See below instructions for TRACER.

Steps:

1. Log into the committee's TRACER account
2. Click on the *Expenditures* tab and click on the red *Add* button

3. The Expenditure Entry page is displayed
    a. Enter data in the Expenditure section as follows:
        i. Disbursement Type – Select Monetary (Itemized)
        ii. Expenditure Type – Select Other
        iii. Expenditure Date – Enter the start of the new Election Cycle (12/09/2022)
        iv. Payment Type – Select Electronic Pay System
        v. Expenditure Amount – Enter 30,000 (do not include a dollar sign)
        vi. Account/Reference Number - No input required
        vii. Check the "No" radio button for "Made for Electioneering Communication"
        viii. Explanation field/box – Enter language similar to the following: *End of Election Cycle – Zero out to designate the Political Party contribution and Unexpended Funds for the new election cycle.*
        ix. External Reference ID – No input required (if using an import file, please contact campaign finance support staff)
    b. Enter data in the Payee section as follows:
        i. Payee Type – Select Candidate Committee from the drop-down menu
        ii. Committee Name field – Input a part of your own committee's name and click on the red Search button

Expenditure

Disbursement Type	Expenditure Type	Expenditure Date	Payment Type
Monetary (Itemized)	Other	12-09-2022	Check

Expenditure Amount: 30000.00

Account/Reference Number:

Made for Electioneering Communication
○ Yes ● No

Click here for info about Electioneering Communications

Explanation:
End of Election Cycle - Zero out to report Political Party contribution and Unexpended Funds for the new election cycle.

☐ Lock Expenditure Info

External Reference ID:

Payee

Payee Type: Candidate Committee
Committee Name: Marlee Rose
Committee ID:

☐ Lock Payee Info

Search   Clear Payee

iii.   Click on your own committee's name in the *Search Results* grid – this adds your committee as the *Payee*

Payee

Payee Type: Candidate Committee
Committee Name: Marlee Rose
Committee ID:

☐ Lock Payee Info

Search   Clear Payee

Search Results   Results per page: 10

ID	Name	Address	City,State,Zip	Status
20205037999	COMMITTEE TO ELECT MARLEE ROSE (TEST CANDIDATE COMMITTEE)	1 SUNFLOWER STREET	LOVELAND, CO 80000	Active

Save   Cancel

iv.   Click the red *Save* button

Payee

Payee Type: Candidate Committee
Committee Name: COMMITTEE TO ELECT MARLEE ROSE (TEST CANDIDATE COMMITTEE)
Address: 1 SUNFLOWER STREET
City/StateZip: LOVELAND, CO 80000

Committee ID: 20205037999

☐ Lock Payee Info
Clear Payee

Save   Cancel

v.   Click on the *Continue Save* button to override the warning message (because you are the "recipient" and "payee" for this transaction you may override the warning.)

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⚠ Please review the following warnings:

• Organization/payee combination is prohibited. Transferring unexpended funds from a candidate committee may be acceptable.

Make Corrections   **Continue Save**   **Cancel**

vi. Click on the *Return* button once you receive the message that the *Expenditure has been successfully recorded* and you're returned to the *Expenditure History – 100 most recent Expenditures* page where you'll see the expenditure entry

✅ Expenditure has been successfully recorded.

Add Another Expenditure   **File Next Report**   **Return**

Expenditure History - 100 most recent Expenditures
This is a list of the last 100 expenditures that have been added or updated.
New expenditures may be added by clicking the *ADD* button.
If you wish to view or update prior expenditures, click the *FIND* button.

Click here for information about **Offset Records**

Add   **Find**

Payee	Payee Type	Disbursement Type	Expenditure Date	Payment Type	Amount	Filed Date	Offset	Amended	
MARLEE ROSE CANDIDATE COMMITTEE (TEST SENATE CANDIDATE COMMITTEE)	Candidate Committee	Monetary (Itemized) END OF ELECTION CYCLE - ZERO OUT TO REPORT POLITICAL PARTY CONTRIBUTION AN...	12/09/2022	Check	$30,000.00		No	No	Update Delete Return

4. Next enter the two contributions starting with the Political Party contribution and then Unexpended Funds (if the amount rolling over exceeds the political party contribution limit)
5. Click on the *Contributions* tab and then the red *Add* button

| **Contributions** | Expenditures | Loans | File Reports | Reports | Administration |

TRACER   Contribution Administration

Welcome back: KRIS AGENT on behalf of KRIS' TEST CANDIDATE COMMITTEE - SENATE   Last Login: Mar 15 2019 12:27PM
                                                                                      My Message Center

❓ Help with this page   Log Off | v 20180706.1 Sandbox
Campaign Finance Manual (PDF)   Change My PIN

Contribution History - 100 most recent Contributions
This is a list of the last 100 contributions that have been added or updated.
New contributions may be added by clicking the *ADD* button.
If you wish to view or update prior contributions, click the *FIND* button.

Click here for information about **Offset Records**

Add   **Find**

6. The *Contribution Entry* page is displayed – enter 1st contribution from the Political Party which may not exceed the amount a political party may contribute to the committee in the new

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election cycle. For a State Senate candidate that amount is $24,425. (See the reference charts in the [Campaign and Political Finance Manual](#) for the limit for your specific office.)

    a. Enter data into the *Contribution* section as follows:

        i. *Contribution Type* – Select Monetary (Itemized)

        ii. *Receipt Date* – Enter the start of the new Election Cycle (12/09/2022)

        iii. *Receipt Type* – Select Electronic Pay System

        iv. Leave the "*Made for Electioneering Communications*" box unchecked

        v. *Contribution Amount field* – Enter 24,425 (do not include a dollar sign)

        vi. *Aggregate Amount field* – When you save the entry, TRACER will complete this field (which is the same amount of 24,425)

        vii. *Account/Referent Number* – No input required

        viii. *Explanation field* – Enter language similar to the following: *Rollover of Funds from prior election cycle counted towards the political party limit in the new election cycle.*

        ix. *External Reference ID* – No input required (if using an import file, please contact campaign finance support staff)

    b. Enter data into the *Contributor* information section as follows:

        i. *Contributor Type* – Select Political Party from the drop-down menu

        ii. *Committee Name field* – Input the state political party's name (e.g., Colorado Republican Committee, Colorado Democratic Party, etc.)

        iii. Click the red Search button

        iv. Click on the name of the active Political Party in the *Search Results* grid to select the party and TRACER will fill in the *Contributor Information* section

        v. Click on the red *Save* button

Contributor Information

Contributor Type: Political Party Committee
Committee Name: TEST POLITICAL PARTY
Committee ID: 20205037968

☐ Lock Contributor Info
Clear Contributor

Save   Cancel

vi. Click on the red *Return* button once you receive the message that the *Contribution has been successfully recorded*

✓ Contribution has been successfully recorded.

Add Another Contribution   File Next Report   Return

vii. The *contribution History – 100 most recent Contributions* page is displayed showing the Political Party Contribution you just entered

Contribution History - 100 most recent Contributions

This is a list of the last 100 contributions that have been added or updated.
New contributions may be added by clicking the *ADD* button.
If you wish to view or update prior contributions, click the *FIND* button.

Click here for information about **Offset Records**

Add   Find

Contributor	Contributor Type	Contribution Type	Receipt Date	Receipt Type	Amount	Filed Date	Offset	Amended	
TEST POLITICAL PARTY	Political Party Committee	Monetary (Itemized) POLITICAL PARTY ROLLOVER OF FUNDS FROM PRIOR ELECTION CYCLE	12-09-2022	Electronic Pay System	$24,425.00		No	No	Update Delete Return

7. Repeat step 5 (click on the red Add button)
8. Repeat step 6 to enter the 2nd contribution designated as Unexpended Funds (only the funds in excess of the office's political party limit)
    a. Enter data into the *Contribution* section
        i. *Contribution Type* – Select Monetary (Itemized)
        ii. *Receipt Date* – Enter the start of the new Election Cycle (12/09/2022)
        iii. *Receipt Type* – Select Electronic Pay System
        iv. Leave the "*Made for Electioneering Communications*" box unchecked
        v. *Contribution Amount field* – Enter 5,575 (do not include a dollar sign)
        vi. *Aggregate Amount field* – When you save the entry TRACER will complete this field
        vii. *Account/Referent Number* – No input required
        viii. *Explanation field* – Enter language similar to the following: *Rollover of Unexpended Funds from the prior election cycle*
        ix. *External Reference ID* – No input required (if using an import file, please contact campaign finance support staff)
    b. Enter data into the *Contributor* information section as follows:
        i. *Contributor Type* – Select Candidate Committee from the drop-down menu
        ii. *Committee Name field* – Input a part of your own committee's name and click on the red Search button

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iii. Click on your own committee's name in the *Search Results* grid to select your committee and TRACER will fill in the *Contributor Information* section

iv. Click on the red *Save* button

v. Click on the *Continue Save* button to override the warning message (because you are the "recipient" and "contributor" for this transaction you may override the warning.)

vi. Click on the red *Return* button once you receive the message that the *Contribution has been successfully recorded* and you're returned to the *Contribution History – 100 most recent Contributions* page where you'll see the contribution entry

9. Enter all other activity and then file the April 17, 2023 report

Disclosure of Unexpended Funds

Once the new/next election cycle begins, unexpended funds may only be used as outlined under 1-45-106(1)(b), C.R.S. To disclose the use of these funds you'll enter the transaction(s) just like any other expenditure **except** you'll use *Other* for the *Expenditure Type* and provide a detailed description in the *Explanation* field/box. E.g., – Used to pay legislative staff; purchase of legislative office equipment (computer, printer) and supplies (paper, pens, etc.); room rental fee for public meeting on legislative updates; Travel expense for legislative seminar; etc.

For additional information regarding the rollover requirements, please see the companion guidance document, *Frequently Asked Questions – Rollover of Candidate Committee Funds at the end of an Election Cycle.*

Contact Campaign Finance Support at cpfhelp@coloradosos.gov or 303-894-2200 (dial 3, then 1) if you need assistance or have questions.