

Transaction Filing in ORESTAR “Quick Guide”



This “Quick Guide” is a summary of general campaign finance reporting guidelines and does not encompass all regulations and requirements. For all legal and procedural requirements refer to the Campaign Finance Manual.

More detailed information is available in the manuals listed below at www.oregonvotes.gov. These manuals help a user navigate through ORESTAR committee registration and campaign finance reporting:

- ✓ The **Campaign Finance Manual** includes information about Oregon campaign finance regulations.
- ✓ The **ORESTAR User’s Manual: Statement of Organization** explains how to electronically file a Statement of Organization.
- ✓ The **ORESTAR User’s Manual: Transaction Filing** explains how to electronically file and amend transactions.

The Elections Division encourages all persons subject to campaign finance reporting requirements to read these manuals for guidance.

If you need assistance:

Elections Division

255 Capitol St NE Suite 126

Salem OR 97310

☎ 503 986 1518

fax 503 373 7414



orestar-support.sos@oregon.gov



www.oregonvotes.gov



1 866 673 VOTE/673 8683

se habla español

tty 1 800 735 2900

for the hearing impaired

Transaction Types

There are six transaction types that must be disclosed under campaign finance reporting requirements. The two most commonly used types are Contribution and Expenditure. Other types of include: Other Accounts Receivable, Other, Other Receipt, and Other Disbursement. See the **ORESTAR User’s Manual: Transaction Filing** for instructions on how to add, save, file, and amend transactions in ORESTAR.

When is a Committee Eligible to File a Certificate of Limited Contributions and Expenditures?

If a committee expects to receive a total of more than \$5,000 or spend a total of more than \$5,000 for a calendar year, the committee must file all transactions electronically using ORESTAR. If a committee does not expect to receive a total of more than \$5,000 or spend a total of more than \$5,000 in a calendar year, the committee may file a Certificate of Limited Contributions and Expenditures.



If a committee has already entered or filed transactions electronically in the calendar year, a Certificate cannot be filed for that year; a Certificate must be filed prior to entering any transactions in ORESTAR.



*Refer to **pages 14 – 15 of the Campaign Finance Manual** for the requirements to track all activity when a certificate is filed and what a committee must do if the \$5,000 threshold is exceeded **and** general information about reporting detailed transactions.*

Committee Reporting Deadlines

ORESTAR automatically calculates transaction due dates. A transaction is due not later than 11:59:00 pm on the day of the deadline to file a transaction. Generally, a transaction is due not later than 30 calendar days after the date of the transaction, but there are some circumstances when a transaction is due not later than seven calendar days after the date of the transaction.



*Refer to **pages 21 – 24 of the Campaign Finance Manual for the “Schedule of Transaction Deadlines”** for Candidate, Political Action Committees and Petition Committees.*

Contributions

- ✓ **Cash Contribution:** Includes cash, checks, or any legal instrument redeemable as currency, transmitted via physical or electronic means.
 - ! *Oregon Election Law requires you report the first and last name, address and occupational information for each individual contributor that is employed or self-employed. If Occupation information is not provided you must send an Occupation Letter requesting that information **within 7 days** of receiving the contribution and report the date the letter is sent when filing the transaction.*
- ✓ **In-Kind Contribution:** A good or service, other than money, having monetary value.
- ✓ **In-Kind/Forgiven Personal Expenditures:** Previously reported personal expenditures for reimbursement that are forgiven by the person who made the personal expenditures.
- ✓ **In-Kind/Forgiven Account Payable:** A previously reported account payable that is forgiven by the creditor.
- ✓ **Loan Received (Non-Exempt):** A loan from a source other than a financial institution. * = REQUIRED FIELDS

<u>Cash Contribution</u> * Date: When funds are received into the committee's custody * Type: Contribution * Subtype: Cash Contribution * Contributor/Payee * Amount Description and/or Purpose Occupation Letter Date Notes	<u>In-Kind Contribution</u> * Date: When the committee first has knowledge that the In-Kind Contribution has occurred * Type: Contribution * Subtype: In-Kind Contribution * Contributor/Payee * Amount * Description and/or Purpose Occupation Letter Date Notes
<u>In-Kind/Forgiven Personal Expenditures</u> * Date: When the Personal Expenditure is forgiven * Type: Contribution * Subtype: In-Kind/Forgiven Personal Expenditures * Contributor/Payee * Amount Description and/or Purpose Occupation Letter Date Notes	<u>In-Kind/Forgiven Account Payable</u> * Date: When the Account Payable is forgiven * Type: Contribution * Subtype: In-Kind/Forgiven Account Payable * Contributor/Payee * Amount Description and/or Purpose Occupation Letter Date Notes
<u>Loan Received (Non-Exempt)</u> <i>Loan not from a financial institution</i> * Date: When funds are received into the committee's custody * Type: Contribution * Subtype: Loan Received (Non-Exempt) * Contributor/Payee * Amount * Interest Rate (may be zero) * Repayment Schedule (may be "when funds available" or a specific timeframe) Description and/or Purpose Occupation Letter Date Notes	* Transaction Association - <u>Associate:</u> forgiving a portion of an Account Payable - <u>Complete:</u> forgiving the full amount of the Account Payable - The Account Payable transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for that transaction.

Expenditures

- ✓ **Cash Expenditure:** An expenditure made by the committee via check, credit card, debit card, or other electronic transmission.
- ✓ **Account Payable:** An amount owed to a creditor for the purchase of goods or services.
- ✓ **Personal Expenditure for Reimbursement:** An expenditure by a person from their personal funds, made on behalf of the candidate or committee, if the person expects reimbursement.
- ✓ **Loan Payment (Non-Exempt):** A payment made on the **principal** of a non-exempt loan.

* = REQUIRED FIELDS

Cash Expenditure

- * **Date:** Either the date written on the check, the date the credit/debit card was used, or date of EFT
- * **Type:** Expenditure
- * **Subtype:** Cash Expenditure
- * **Contributor/Payee**
- * **Payment Method** (If "Check" is selected, a check number is required)
- * **Amount**
- * **Description and/or Purpose:** If reimbursing a previously reported Personal Expenditure you must use the Purpose "Reimbursement for Personal Expenditures"

Notes

* Transaction Association

Only required if paying an Accounts Payable

- *Associate:* paying a portion of an Account Payable
- *Complete:* paying off the full Account Payable
- *The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for that transaction.*

Account Payable

- * **Date:** When the obligation is first incurred, even if an invoice is not received until a later time
 - * **Type:** Expenditure
 - * **Subtype:** Account Payable
 - * **Contributor/Payee**
 - * **Amount**
 - * **Description and/or Purpose**
- Notes

Personal Expenditure for Reimbursement

- * **Date:** When the person makes the Expenditure from personal funds (using cash, check, credit card or debit card)
 - * **Type:** Expenditure
 - * **Subtype:** Personal Expenditure for Reimbursement
 - * **Payer of Personal Expenditure:** Name of Person that made purchase with their own money
 - * **Contributor/Payee:** Who the expenditure was paid to
 - * **Amount**
 - * **Description and/or Purpose**
- Notes

Loan Payment (Non-Exempt)

Loan not from a financial institution

- * **Date:** Either the date written on the check, the date the credit/debit card was used, or date of EFT
 - * **Type:** Expenditure
 - * **Subtype:** Loan Payment (Non-Exempt)
 - * **Contributor/Payee**
 - * **Payment Method** (If "Check" is selected, a check number is required)
 - * **Amount**
 - * **Description**
- Notes
- * **Transaction Association**
 - *Associate:* paying a portion of Loan
 - *Complete:* paying full amount of Loan
 - *The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for that transaction.*

Other Account Receivable

- ✓ **Miscellaneous Account Receivable:** This is the only subtype used to report an Other Account Receivable. This subtype includes the receivable associated with a loan extended by a committee, or to report the fair market value of auction/fundraising proceeds that have not been collected.

* = REQUIRED FIELDS

Miscellaneous Account Receivable

- | | |
|---|-------------------------------------|
| * Date: When the committee makes an Expenditure for a Loan | * Contributor/Payee |
| * Type: Other Account Receivable | * Amount |
| * Subtype: Miscellaneous Account Receivable | * Description and/or Purpose |
| | Notes |

Other

- ✓ **Cash Balance Adjustment and Personal Expenditure Balance Adjustment:** A transaction adjusting the committee's cash balance or personal expenditure balance on the Account Summary page.



Balance adjustment transactions will result in an automatic 10% penalty

- ✓ **Account Payable Rescinded:** A previously reported account payable transaction that is no longer owed because the payable is disputed.
- ✓ **Loan Forgiven (Non-Exempt):** A previously reported non-exempt loan received that is forgiven by the lender.

* = REQUIRED FIELDS

Cash Balance Adjustment

- * **Date:** When the committee determines it cannot reconcile or find the discrepancy in their balance
- * **Type:** Other
- * **Subtype:** Cash Balance Adjustment
- Contributor/Payee**
- * **Amount:** *To subtract amount from balance, enter a – before the number or enter the number in (parenthesis)*
- * **Description:** **To match bank balance**
- Notes**

Personal Expenditure Balance Adjustment

- * **Date:** When the committee determines it cannot reconcile or find the discrepancy in their balance
- * **Type:** Other
- * **Subtype:** Personal Expenditure Balance Adjustment
- Contributor/Payee**
- * **Amount:** *To subtract amount from outstanding balance, enter a – before the number or enter the number in (parenthesis)*
- * **Description:** **To match committee records**
- Notes**

Account Payable Rescinded

- * **Date:** When the Account Payable is rescinded
- * **Type:** Other
- * **Subtype:** Account Payable Rescinded
- * **Contributor/Payee**
- * **Amount**
- * **Description**
- Notes**
- * **Transaction Association**
 - Associate: *partial amount is rescinded*
 - Complete: *full amount is rescinded*
 - *The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for that transaction.*

Loan Forgiven (Non-Exempt)

- * **Date:** When the Loan is forgiven
- * **Type:** Other
- * **Subtype:** Loan Forgiven (Non-Exempt)
- * **Contributor/Payee**
- * **Amount**
- Description**
- Notes**
- * **Transaction Association**
 - Associate: *partial amount is forgiven*
 - Complete: *full amount is forgiven*
 - *The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for that transaction.*

Other Receipt

- ✓ **Items Sold at Fair Market Value:** Proceeds from the sale of items that are purchased at fair market value.
- ✓ **Lost or Returned Check:** A check that is returned or a check that has been reported as an expenditure but is subsequently lost in the mail, never cashed or a stop payment is ordered on the issued check.
- ✓ **Refunds and Rebates:** Refunds of deposits and rebates from vendors.
- ✓ **Interest/Investment Income:** Interest earned from bank accounts and proceeds earned from investments.
- ✓ **Miscellaneous Other Receipt:** Payments received on loans extended to another committee or organization and other miscellaneous receipts that are not contributions.
- ✓ **Loan Received (Exempt):** A loan from a financial institution.

* = REQUIRED FIELDS

<u>Items Sold at Fair Market Value</u> * Date: When funds are received into the committee's custody * Type: Other Receipt * Subtype: Items Sold at Fair Market Value * Contributor/Payee * Amount Description Notes	<u>Interest/Investment Income</u> * Date: When the committee receives the statement reporting the interest earned on investment proceeds * Type: Other Receipt * Subtype: Interest/Investment Income * Contributor/Payee * Amount Description Notes
<u>Lost or Returned Check</u> * Date: When the committee stops check, reissues a replacement, no longer expects check to be cashed or when notified check was returned * Type: Other Receipt * Subtype: Lost or Returned Check * Contributor/Payee * Amount Description Notes * Transaction Association - <i>Associate: partial amount is returned</i> - <i>Complete: the full amount is returned</i> - <i>The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for the transaction</i>	<u>Miscellaneous Other Receipt</u> * Date: When funds are received into the committee's custody * Type: Other Receipt * Subtype: Miscellaneous Other Receipt * Contributor/Payee * Amount Description Notes * Transaction Association - <i>Payment received for a Loan Extended must be "associated" or "completed" with the loan's Misc. Account Receivable transaction</i>
<u>Refunds and Rebates</u> * Date: When funds are received into the committee's custody * Type: Other Receipt * Subtype: Refunds and Rebates * Contributor/Payee * Amount Description Notes	<u>Loan Received (Exempt)</u> <i>Loan from a financial institution</i> * Date: When funds are received into the committee's custody * Type: Other Receipt * Subtype: Loan Received (Exempt) * Contributor/Payee * Amount * Interest * Repayment Schedule Description Notes * Co-Signer Obligation: Name and Amount ** <i>Only required if there is a co-signer on the loan</i>

Other Disbursement

- ✓ **Miscellaneous Other Disbursement:** Loss on an investment, expenses for the preparation and distribution of slate cards and sample ballots by state or local political party committees.
- ✓ **Loan Payment (Exempt):** A payment made on the **principal** of an exempt loan.
- ✓ **Nonpartisan Activity:** Expenses incurred in conducting nonpartisan activities.
- ✓ **Return or Refund of Contribution:** Contributions that are received by the committee, but subsequently returned or refunded to the contributor, or contribution checks returned by the bank due to insufficient funds.

* = REQUIRED FIELDS

<u>Miscellaneous Other Disbursement</u> * Date: The date written on the check, the date the credit/debit card was used, or date of EFT * Type: Other Disbursement * Subtype: Miscellaneous Other Disbursement * Contributor/Payee Payment Method * Amount * Description Notes	<u>Non-Partisan Activity</u> * Date: The date written on the check, the date the credit/debit card was used, or date of EFT * Type: Other Disbursement * Subtype: Non-Partisan Activity * Contributor/Payee Payment Method * Amount Description Notes
<u>Loan Payment (Exempt)</u> <i>Loan from a financial institution</i> * Date: The date written on the check, the date the credit/debit card was used, or date of EFT * Type: Other Disbursement * Subtype: Loan Payment (Exempt) * Contributor/Payee Payment Method * Amount Description Notes * Transaction Association - <u>Associate:</u> paying part of the loan - <u>Complete:</u> paying off the entire loan - The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for that transaction.	<u>Return or Refund of Contribution</u> * Date: The date written on the check, the date the credit/debit card was used, or date of EFT * Type: Other Disbursement * Subtype: Return or Refund of Contribution * Contributor/Payee Payment Method * Amount Description Notes * Transaction Association - <u>Associate:</u> returning part of contribution - <u>Complete:</u> returning full contribution - The transaction will display in the Transaction Association section. If it does not automatically display, conduct a search for the transaction