

# Nevada Secretary of State Francisco V. Aguilar



## How To Guide – C&E Reports

Published by the Office of the Nevada Secretary of State



# C&E Reports - Who is required to file?

All candidates and incumbents must file C&E reports as required by NRS Chapter 294A. Pursuant to NRS 294A.005, “candidates” include any person:

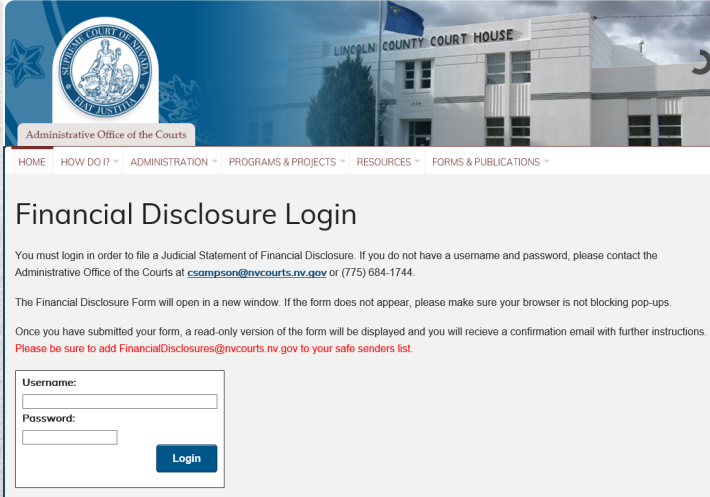
- Who files a declaration of candidacy;
- Who files an acceptance of candidacy;
- Whose name appears on an official ballot at any election;
- Who has received contributions in excess of \$100, regardless of whether:
  - (a) the person has filed a declaration of candidacy or acceptance of candidacy; or
  - (b) the name of the person appears on an official ballot at any election.

# Judicial Seated Officials

## ANNUAL

### Campaign Finance Reporting Requirements

- The **Annual CE Filing** is due every year by January 15<sup>th</sup> with the Secretary of State (**SOS**)
- **Financial Disclosure Reports** are filed with the Administrative Office of the Courts (**AOC**)



The screenshot shows the 'Financial Disclosure Login' page. At the top, there is a header with the Nevada State Seal and the text 'ADMINISTRATIVE OFFICE OF THE COURTS'. Below the header is a navigation menu with links: HOME, HOW DO I?, ADMINISTRATION, PROGRAMS & PROJECTS, RESOURCES, and FORMS & PUBLICATIONS. The main content area is titled 'Financial Disclosure Login' and contains the following text: 'You must login in order to file a Judicial Statement of Financial Disclosure. If you do not have a username and password, please contact the Administrative Office of the Courts at [esampson@nvcourts.nv.gov](mailto:esampson@nvcourts.nv.gov) or (775) 684-1744.' It also states: 'The Financial Disclosure Form will open in a new window. If the form does not appear, please make sure your browser is not blocking pop-ups.' Below this, there is a login form with fields for 'Username:' and 'Password:', and a 'Login' button. A note at the bottom says: 'Once you have submitted your form, a read-only version of the form will be displayed and you will receive a confirmation email with further instructions. Please be sure to add [FinancialDisclosures@nvcourts.nv.gov](mailto:FinancialDisclosures@nvcourts.nv.gov) to your safe senders list.'



# **Non-Judicial Seated Officials**

## **ANNUAL**

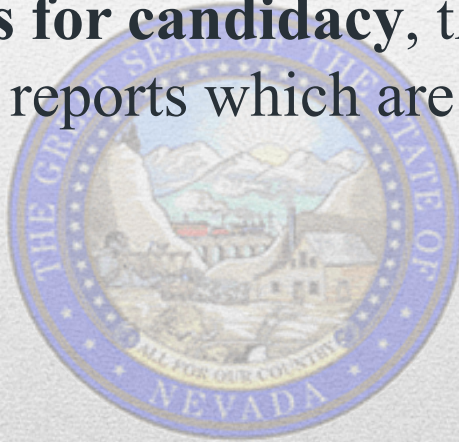
### **Campaign Finance Reporting Requirements**

- The **Annual CE Filing** is due every year by January 15<sup>th</sup> with the Secretary of State. Please file this report timely, penalty fees will apply for late filing.
- The **Annual Financial Disclosure** is due every year by January 15<sup>th</sup> with the Secretary of State.



# When do I File Quarterly C&E Reports?

- When a person **files for candidacy**, the candidate is required to file ALL four C&E reports which are due:
  - April 15
  - July 15
  - October 15
  - January 15







# What do I File?

## *Campaign Contributions and Expenses or C&E's*

- ***Election Cycle Reporting*** - Accounting of campaign funds during an election cycle.
- ***Annual C&E Reporting*** - Accounting of funds received throughout a calendar year for the purpose of a future election.

# Where do I File?

**NVSOS.GOV**

Aurora Online Filing System

**All C&E Reports must be filed electronically  
with the Secretary of State.**

**(NRS 294A.120; 294A.200; 294A.3733)**



# SOS Website



The screenshot shows the official website of the Nevada Secretary of State, Francisco V. Aguilar. The header includes the state seal, the title 'NEVADA SECRETARY OF STATE Francisco V. Aguilar', and navigation links for Home, Forms, Announcements, FAQ, Contact Us, and a search bar. A main navigation menu lists categories: SOS INFORMATION, ELECTIONS, BUSINESSES, LICENSING, SECURITIES, and ONLINE SERVICES. The background features a scenic image of a desert landscape with mountains and a river. A 'Search Businesses' button is prominently displayed in the center. Below this, there are three main content areas: 'Business Services' on the left, 'SOS Alerts' and 'SOS News' in the middle, and 'SOS Services' on the right. The 'Business Services' section includes links for 'Start a Business', 'Campaign Finance', and 'Processing Dates'. The 'SOS Alerts' section lists recent announcements, including a decrease in active registered voters and warnings about cryptocurrency and romance scams. The 'SOS Services' section includes links for 'Job Opportunities' and 'Business Forms'. A red arrow points to the 'Campaign Finance' link in the 'Business Services' section.

**NEVADA SECRETARY OF STATE**  
**Francisco V. Aguilar**

Home | Forms | Announcements | FAQ | Contact Us | Tra

Search...

SOS INFORMATION | ELECTIONS | BUSINESSES | LICENSING | SECURITIES | ONLINE SERVI

Search Businesses ▶

**Business Services**

- Start a Business
- Campaign Finance
- Processing Dates

**SOS Alerts**

- ▶ Secretary of State Cisco Aguilar Announces a Decrease in Active Registered Voters in January 2023
- ▶ Secretary of State's Office Securities Division warns of cryptocurrency, romance scams among most common security threats of 2022
- ▶ Notice of CANCELLED Hearing for the Adoption, Amendment or Repeal of Regulations of NAC 90, Agenda, and Small Business Impact Statement

**SOS News**

**SOS Services**

- Job Opportunities
- Business Forms



# How to file a C&E Report

1. Access the Secretary of State's website at: [www.nvsos.gov](http://www.nvsos.gov)
2. Select the Campaign Finance blue button (left side of screen)
3. You will be directed to the "AURORA Campaign Finance Disclosure" page
4. Click on: Login to File Reports
5. Enter your email and password
6. Click on "File A Report" blue button and on next page click "Contributions and Expenses Report"
7. A listing will appear. Click the button next to the C&E report you need to file (nothing happens so scroll down on the page)
8. Make sure your contact information is correct, then click Save and Proceed
9. This will bring up the report. Follow prompts to file.



# Choose Report Type



The screenshot shows the AURORA Campaign Finance Disclosure website. The header includes the AURORA logo, navigation links (My Filings, FAQ, Edit Personal Info, Logout), and action buttons (Report Search, File a Report, About, Help & Tips). The main content area prompts the user to 'Select the type of report to file:' and provides two radio button options: 'Contributions & Expenses Report' (which is selected and circled in red) and 'Financial Disclosure Statement'. A 'Proceed' button is located below the options.

**AURORA**  
Campaign Finance Disclosure

My Filings | FAQ | Edit Personal Info | Logout

Report Search | File a Report | About | Help & Tips

Select the type of report to file:

☒ Contributions & Expenses Report

☐ Financial Disclosure Statement


Proceed

10





# Select Report



My Filings | FAQ | Edit Personal Info | Change Password | Logout

Report Search | File a Report | About | Help & Tips

## Create New Contributions and Expenses Report

Select the reporting period you are filing:

Filing Year 2020

☐ CE Report 1 - Due 04/15/2020 Period: Jan 01, 2020 - Mar 31, 2020

☐ CE Report 2 - Due 07/15/2020 Period: Apr 01, 2020 - Jun 30, 2020

☒ CE Report 3 - Due 10/15/2020 Period: Jul 01, 2020 - Sep 30, 2020

☐ CE Report 4 - Due 01/15/2021 Period: Oct 01, 2020 - Dec 31, 2020

☐ 2021 Annual CE Filing - Due 01/15/2021 Period: Jan 01, 2020 - Dec 31, 2020

☐ 2020 Sisolak Recall CE Report 1 - Due 04/04/2020 Period: Feb 14, 2020 - Mar 30, 2020

☐ 2020 Sisolak Recall CE Report 2 - Due 05/18/2020 Period: Apr 01, 2020 - May 14, 2020

☐ 2020 Goodman Recall CE Report 1 - Due 06/30/2020 Period: May 07, 2020 - Jun 23, 2020

☐ 2020 Goodman Recall CE Report 2 - Due 08/07/2020 Period: Jun 24, 2020 - Aug 04, 2020

☐ 2020 Fiore Recall CE Report 1 - Due 08/01/2020 Period: Jun 12, 2020 - Jul 29, 2020

☐ 2020 Fiore Recall CE Report 2 - Due 09/12/2020 Period: Jul 30, 2020 - Sep 09, 2020

Filing Year 2019

Filing Year 2018

Filing Year 2017

Filing Year 2016

Filing Year 2015

Filing Year 2014

☐ This is an amended report  
**\* Note: An amended report is to be fully comprehensive, containing all contributions and expenses for that report period.**  
☐ This is a Legal Defense Fund report (Not applicable to any reports due before 2008)



# Entering Contributions

## Contributions and Expenses Report *Un-Submitted*

### Report and Contact Information

[Edit](#)

<b>Report</b>	Report #2	<b>Due Date</b>	7/15/2020 <b>Overdue</b>
<b>Report Period</b>	Apr 01, 2020 - Jun 30, 2020	<b>Filed</b>	<b>Not Filed</b>
<b>Filer Name</b>	Kris Rhynes	<b>Email</b>	rhynesk@sos.nv.gov
<b>Mailing Address</b>	101 N Carson, Carson City, NV, 89701	<b>Phone</b>	
<b>Office</b>	Administrative Officer	<b>District</b>	

### Contributions Summary


[Show only saved contribution summarizations](#)[Bulk Upload](#)[Add Items](#)

Summary		Total	Cumulative Total
Total Monetary Contributions in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total Monetary Contributions in the Form of Loans Guaranteed by a 3rd-Party in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total Monetary Contributions in the Form of Loans that were Forgiven in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total Written Commitments in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total In Kind Contributions in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total Written Commitments for In Kind Contributions in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total Contributions of \$100 or less	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
<b>Total Amount of All Contributions</b>	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00

[Reporting Requirements](#)



# Itemizing Contributions



My Filings | FAQ | Edit Personal Info | Logout

Report SearchFile a ReportAboutHelp & Tips

## Contributions in Excess of \$100


Bulk Upload

Contribution Type *	Monetary In Kind In Kind Written Commitment Written Commitment		
Contributor Type *			
Contributor Name *	First	Middle	Last\Organization Name
Address *	Address	Address 2 (apt/suite#)	
	City	State	Zip Code
Date of Contribution *	mm/dd/yyyy		
Amount of Contribution *	\$		
Check here if loan *	<input type="checkbox"/>		

Note: This report can be saved and closed, then re-opened for further changes at any time, up until the time when you formally submit the report.

ExitClear All FieldsSave and Add AnotherSave and Exit

# Expenses Summary



## Expenses Summary

[Show only saved expense summarizations](#)

Bulk Upload

Add Items

Summary		Total	Cumulative Total
Total Monetary Expenses in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total In Kind Expenses in Excess of \$100	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
Total Expenses of \$100 or less	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00
<b>Total Amount of All Expenses</b>	<a href="#">View Items (0)</a>	\$ 0.00	\$ 0.00

[Reporting Requirements](#)

Ending Fund Balance

\$

Cancel

Printer Friendly Report

Submit

Save





# Itemizing Expenses

Expenses in Excess of \$100 Bulk Upload

Expense Type *	Monetary <span>▼</span>		
Payee Type *	<span>▼</span>		
Payee Name *	First	Middle	Last\Organization Name
Address *	Address	Address 2 (apt/suite#)	
	City	State	Zip Code
Category *	<div><input type="checkbox"/> (A) Office expenses <input type="checkbox"/> (B) Expenses related to volunteers <input type="checkbox"/> (C) Expenses related to travel <input type="checkbox"/> (D) Expenses related to advertising <input type="checkbox"/> (E) Expenses related to paid staff <input type="checkbox"/> (F) Expenses related to consultants <input type="checkbox"/> (G) Expenses related to polling <input type="checkbox"/> (H) Expenses related to special events <input type="checkbox"/> (I) Expenses related to legal defense fund <input type="checkbox"/> (K) Contributions to another candidate, a nonprofit corp., PAC or Recall Committee <input type="checkbox"/> (L) Fees for filing declarations of candidacy or acceptances of candidacy <input type="checkbox"/> (M) Repayments or forgiveness of loans <input type="checkbox"/> (N) Disposal of unspent contributions pursuant to NRS 294A.160 <input type="checkbox"/> (O) Other miscellaneous expenses</div> <p>Choose one or more expense categories</p>		
Date of Expense *	mm/dd/yyyy <span>📅</span>		
Amount of Expense *	\$ <input type="text"/>		


Note: This report can be saved and closed, then re-opened for further changes at any time, up until the time when you formally submit the report.

Exit Clear All Fields Save and Add Another Save and Exit



# Ending Fund Balance

The Ending Fund Balance is at the bottom of each C&E report. Manually enter the balance of the campaign bank account at the end of the reporting period.

Ending Fund Balance 

\$

Cancel

Printer Friendly Report

Submit

Save



# Bulk Upload

The screenshot shows the AURORA Campaign Finance Disclosure website. The header includes the AURORA logo, navigation links (My Filings, FAQ, Edit Personal Info, Logout), and action buttons (Report Search, File a Report, About, Help & Tips). The main heading is "Bulk Upload Contributions, In-Kinds & Commitments", followed by a note to read the bulk upload guide. It specifies the user is importing into Report #4, due 06/09/2017, for the period 5/20/2017 - 6/8/2017. The interface includes a file selection area with an "Upload File" button and a "File Upload Options" panel with radio buttons for VALIDATE, Append (selected), and Overwrite. A "Return to Report" button is at the bottom, along with links for Exit & View Report Summary, Upload Expenses, and Bulk Upload\Import Help (circled in red).

**AURORA**  
Campaign Finance Disclosure

My Filings | FAQ | Edit Personal Info | Logout

Report Search | File a Report | About | Help & Tips

## Bulk Upload Contributions, In-Kinds & Commitments

Before using this feature please be sure to read the bulk upload guide [here](#).

You are importing into report:  
*Report #4 Due: 06/09/2017*  
*Report Period: 5/20/2017 - 6/8/2017*

Select your local .csv file and click the Upload File button

**File Upload Options**

- ☐ **VALIDATE** the file **ONLY**, do not save to report.
- ☒ Validate and **SAVE** uploaded contributions to this report.
- ☒ **Append** imported contributions & retain existing contributions.
- ☐ **Overwrite** any existing contributions.

*Choose an upload option then select your file and click the 'Upload File' button.*

[Exit & View Report Summary](#) | [Upload Expenses](#) | [Bulk Upload\Import Help](#)

# Submitting Report

–

Expenses Summary

Show only saved expense summarizations

Bulk Upload

Add Items

Summary		Total	Cumulative Total ?
Total Monetary Expenses in Excess of \$100	<a href="#">View Items (0)</a>	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
Total In Kind Expenses in Excess of \$100	<a href="#">View Items (0)</a>	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
Total Expenses of \$100 or less	<a href="#">View Items (0)</a>	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
<b>Total Amount of All Expenses</b>	<a href="#">View Items (0)</a>	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>

[Reporting Requirements](#)

Cancel

Printer Friendly Report

Submit

Save



# Declaration and Agreement

## **This report is not yet submitted!**

To submit this report you must: (1) select a declaration, (2) agree to the terms & conditions, and (3) then click the "Submit This Report Now" button.

### Submit Contributions & Expenses Report Report #2 - Due 07/15/2020

**Review C&E report one last time in its entirety**

☐ I Declare Under Penalty of Perjury that the Foregoing is True and Correct.

**- OR -**

☐ I Declare Under an Oath to God that the Foregoing is True and Correct.\*

\* A declaration under an oath to God is subject to the same penalties as declaration under penalty of perjury.

**Please carefully review the following terms and conditions of submitting this report online. By clicking the checkbox below you hereby acknowledge and agree to these terms and conditions:**

**NRS 225.083 Notice:** The Secretary of State is not responsible for the content, completeness or accuracy of any document filed in this office. Customers should periodically review the documents on file in this office to ensure that the documents pertaining to them are complete and accurate.

Pursuant to NRS 239.330, any person who knowingly offers any false or forged instrument for filing in this office is guilty of a category C felony and shall be punished by imprisonment in the state prison for a minimum term of not less than 1 year and a maximum term of not more than 5 years and may be further punished by a fine of not more than \$10,000. Additionally, any person who knowingly offers any false or forged instrument for filing in this office may also be subject to civil liability.



# Signature Page

You are declaring, under penalty of perjury or under an oath to God, that the information you are about to submit to the Secretary of State for the State of Nevada is true and correct, and is not submitted for any improper purpose, and that you are authorized to submit the information, and to the best of your knowledge complies with NRS Chapter 294A. **You have reviewed the preceding NRS 225.083 Notice.** You understand it is unlawful to submit any illegal, unauthorized, fraudulent, forged, deceptive, defamatory, illicit, or improper information, as defined by state and federal law, to the Secretary of State, and agree to indemnify the Secretary of State, and any other parties entitled thereto, for any damages incurred for any unlawful, unauthorized, fraudulent, forged, deceptive, defamatory, illicit, or improper information, as defined by the federal and state law, submitted to the Secretary of State by my use of this electronic filing system. You further understand that you may be subject to criminal (NRS 239.330) and/or civil (NRS 225.084) penalties for submitting any unlawful unauthorized, fraudulent, forged, deceptive, defamatory, illicit, or improper information, as defined by federal and state law. You understand and agree that all information submitted is the property of the Secretary of State, and may be monitored for all lawful purposes. You further understand that during such monitoring, all information, including personal information placed on this system, may be examined, copied, and used for any authorized purpose. By submitting this report you intend to identify yourself as the authorized person signing this document and with the present intent to authenticate your signature as such.

☐ I agree to these Terms & Conditions.

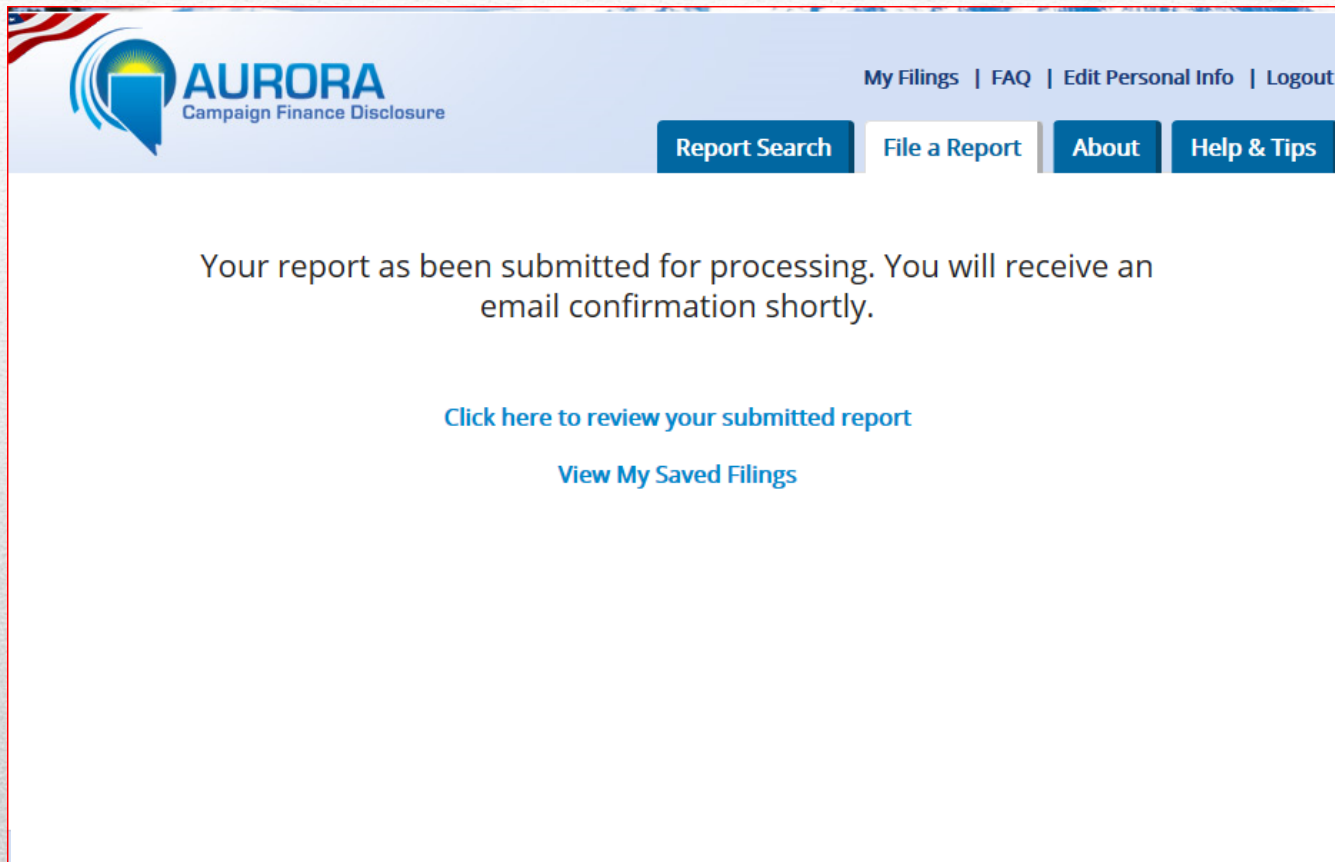
Signature to be displayed on the submitted report

**Submit This Report Now**

☒ Update my candidate\group record on file with the contact information provided in this report. 



# Filing Confirmation



# Required Practices

1. Except as otherwise provided in subsection 2, every candidate for office shall file the reports required by [NRS 294A.350](#), [294A.120](#), [294A.125](#), [294A.128](#), [294A.200](#), [294A.286](#) and [294A.362](#), *even though the candidate:*

- (a) *Withdraws* his or her candidacy pursuant to [NRS 293.202](#) or [293C.195](#);
- (b) *Ends his or her campaign* without withdrawing his or her candidacy pursuant to [NRS 293.202](#) or [293C.195](#);
- (c) *Receives no contributions*;
- (d) *Has no campaign expenses*;
- (e) *Is not opposed in the election by another candidate*;
- (f) *Is defeated in the primary election*;
- (g) *Is removed from the ballot by court order*; or
- (h) *Is the subject of a petition to recall and the special election is not held*



# C&E Penalties

Penalty schedule as provided in NRS 294A.420(3):

- If the report is filed 1-7 days late, \$25 for each day the report is late.
- If the report is filed 8-15 days late, \$50 for each day the report is late.
- If the report is filed more than 15 days late, \$100 for each day the report is late, up to a maximum of \$10,000 for each violation.