



Sherrie Swensen, Salt Lake County Clerk

Campaign Financial Disclosure Reporting

These instructions are intended to help County, Metro Township and local school board candidates and current officeholders correctly fill out their campaign financial disclosure report. Please refer to the [Salt Lake County Ordinance, Chapter 2.72A, "Revised Campaign Finance Disclosure"](#) for the complete ordinance requirements.

1. Statement of Organization

Before any candidate receives contributions in excess of two hundred and fifty dollars (\$250) or makes expenditures in excess of two hundred and fifty dollars (\$250), the candidate must file a **Statement of Organization** with the County Clerk notifying the Clerk that the candidate has established a personal campaign committee (Section 2.72A.201 of the Salt Lake County Ordinance).

- The Statement of Organization must include the name, address and title of each member of the personal campaign committee.
- A candidate may serve as his or her own campaign committee.
- The Statement of Organization will remain on file with the County Clerk until the campaign account shows a **zero** balance and a Statement of Dissolution is filed.

2. Separate Bank Account for Campaign Funds

Candidates and office holders who have an open campaign account must deposit political contributions into one or more **separate** campaign accounts in a financial institution. Political contributions may only be used for political or charitable purposes. Political contributions cannot be mingled or deposited into a personal or business account (Section 2.72A.201 of the County Ordinance).

3. Campaign Financial Disclosure Reports

The deadlines for Campaign Financial Disclosure Reports 5:00 pm for physical copies and 11:59 pm for electronic submissions on or before the following deadlines:

- April 5 (for the period ending March 31)
- Seven days before the Primary Election (for the period ending eight days before the Primary Election)
- September 15 (for the period ending September 10)
- Seven days before the General Election (for the period ending eight days before the General Election)
- January 31 (all open campaign committees of candidates and officeholders shall file a summary report that must include all unreported information as of December 31 of the previous year)

****If the deadlines of April 5, September 15, or January 31 fall on a weekend or holiday, the financial disclosure reports will be due the next business day. ****

Online Financial Disclosure Tool

One method that candidates and officeholders may use to file their financial disclosure reports is the **Online Financial Disclosure Tool**. If you are reading this guide in an electronic format, you can access the [User Guide](#) by clicking on the link; if not, you can find it on the Salt Lake County Clerk's website by clicking the "County and Local School Board Financial Disclosure Information and Reports" underneath the "Candidates" heading, or by entering the following URL in your browser: <https://slco.org/clerk/elections/financial-disclosure>. This tool features a financial ledger built in that may be used on an ongoing basis to enter contributions and expenditures at any time, greatly simplifying the process of filing your report.

Paper Financial Disclosure Reporting Form

The **second option** candidates and office holders may use to file their financial disclosure reports is the paper reporting form. When completing the financial disclosure report form, begin with **Schedule A** and **Schedule B**, and then complete the **Summary Page**. Please see the separate set of instructions for more detailed information on completing and submitting the paper financial disclosure reporting form.



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Paper Financial Disclosure Forms

These instructions are intended to help County, Metro Township and local school board candidates and current officeholders correctly fill out paper campaign financial disclosure forms. Please refer to the [Salt Lake County Ordinance, Chapter 2.72A, "Revised Campaign Finance Disclosure"](#) for the complete ordinance requirements.

Paper Financial Disclosure Reporting Form

In addition to being able to file campaign financial disclosure reports online, candidates and office holders may use the paper reporting form. When completing the financial disclosure report form, begin with **Schedule A** and **Schedule B**, and then complete the **Summary Page**.

Schedule A (Itemized Contributions Received)

Please attach additional pages or spreadsheets as needed when filling out Schedule A. Schedule A must include the following:

- **Itemized list of all contributions received** – All contributions must be listed separately on Schedule A of the report along with the name and address of the contributor, the amount contributed, and the date received. If an individual donor contributes an aggregate of \$200 or more, also include the occupation and employer of the contributor.
- **Itemized list of all in-kind (non-monetary) donations** – A market value should be estimated for each in-kind donation and each donation should be listed on Schedule A with a notation that it is "in-kind". All in-kind contributions require the same information as financial contributions, meaning the report must show the name and address of the contributor, the amount contributed, and the date received. *In-kind donations must also be listed as expenditures on Schedule B of the same report in the same manner as they are listed on Schedule A.*
- **Loans** – Loans to the campaign, whether they are from the candidate or another source, should be listed on Schedule A and designated as a loan along with the name, date, mailing address of the source, and the amount. When loans are repaid, the repayment amounts should be listed on Schedule B as expenditures.

Schedule B (Itemized Expenditures Made)

Please attach additional pages or spreadsheets as needed when filling out Schedule B. Schedule B must include the following:

- **Itemized list of all campaign expenditures** – All expenditures that have not been listed on a previous report must be listed on Schedule B, including the amount of the expenditure; the person or entity to whom it was disbursed; the purpose, item, or service acquired; and the date the expenditure was made.
- **Itemized list of all in-kind expenditures** – All in-kind contributions need to be listed as expenditures as well as contributions.
- **Loans** – Loan repayments must be listed as expenditures

Summary Page

The Summary Page should be filled out after completing Schedule A and Schedule B.

Contributions Received

Line 1 – Column A: Total this Period – “Total Contributions Received” should be the total amount of all contributions received during the reporting period (total from Schedule A).

Column B: Aggregate Total – The value listed in this column should be the total of contributions for this reporting period (listed in Column A) added to the total in Column B from the previous report filed during or for that year.

Expenditures Made

Line 2 – Column A: Total this Period – “Total Expenditures Made” should include the total amount of all expenditures made during this reporting period (total from Schedule B).

Column B: Aggregate Total – The value listed in this column should include all expenditures made in this reporting period (listed in Column A) added to the total in Column B from the previous report filed during or for that year.

Balance Summary

Line 3 – “Balance at the Beginning of Reporting Period” For candidates filing their first report, this dollar amount will be zero (\$0.00). For subsequent reports filed by candidates and officeholders, this “Balance at Beginning of Reporting Period” will be the “Balance at Close” from the previous report filed.

Line 4 – “Total Contributions Received” should be the sum of all contributions received during the reporting period as listed on Line 1, Column A.

Line 5 – “Subtotal” should be the amount listed from Line 2, Column A.

Line 6 – “Total Expenditures Made” should be the amount listed from Line 2, Column A.

Line 7 – “Balance at Close of Reporting Period” should be the balance in the campaign account after subtracting Line 6 from Line 5 on the Summary Page.

Summary Page – Other Campaign Accounts

Only candidates with other open campaign accounts that are not County campaign accounts are required to complete the Summary Page for Other Campaign Accounts. All County and local school board candidates who have an open campaign account as a candidate for an office other than a County or local school board office, respectively, are required to disclose contributions deposited into and expenditures made from those other campaign accounts that have not yet been reported.

Please refer to the above instructions for Itemized Contributions Received and Itemized Expenditures Made to report the contributions and expenditures for the other campaign account (or accounts). All contributions and expenditures should be listed pursuant to the statutes or ordinances governing those accounts.

Please refer to the above instructions for the Summary Page to complete the Summary Page for Other Campaign Accounts.