Instructions for
Salt Lake County
Campaign Financial Disclosure Reporting -- County and Local School Board Candidates and Officeholders

These instructions are intended to help County and Local School Board candidates and officeholders correctly fill out their campaign financial disclosure report. Please refer to the ***Salt Lake County Ordinance, Chapter 2.72A, "Revised Campaign Financing Disclosure"*** for the complete ordinance requirements.

1. Statement of Organization

Before any candidate receives contributions in excess of two hundred fifty dollars ($250) or makes expenditures in excess of two hundred 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. [See Section 2.72A.202 of the County ordinance.
A Statement of Organization form is available here**.**

- 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.

EXCEPTIONS to ordinance for local school board candidates and officeholders: The limitations on contributions by contractors (2.72A.104(D)) and the contribution caps (2.72A.104(E)) of the Salt Lake County Ordinance do ***not*** apply to local school board candidates and officeholders.

2. Separate Bank Account for Campaign Funds

Candidates and officeholders 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. [See Section 2.72A.201 of the County ordinance.

3. Campaign Financial Disclosure Reports

The Salt Lake County Campaign Financial Disclosure Report form is available here.

Campaign Financial Disclosure Reports must be filed by 5:00 pm in the Office of the County Clerk 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 31st (of each year, open campaign committees of candidates and officeholders shall file a summary report that must include all unreported information as of December 31st of the previous year)**

[**The deadlines of April 5, September 15 and January 31 will fall on the next business day if those dates are on a weekend or holiday.]

When completing the financial disclosure report, 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:

- **List of contributions over the amount of $50.00** - All contributions over the amount of $50.00, or two or more contributions from the same source with the aggregate total of more than $50.00, 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.
- **Sum total of contributions of $50.00 and under** - All contributions of $50.00 and under can be <u>added together</u> and listed as a single aggregate figure as "contributions of $50.00 and under" on Schedule A without separate detailed listings.
- **List of in-kind donations (non-monetary contributions**) - 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". If the market value is over $50.00, the name and address of the contributor should be listed. In-kind donations valued at $50.00 or less can be added together as an aggregate amount and listed as such on Schedule A. *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:

- **List of 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.
- **In-kind donations** should be listed as expenditures as well as contributions.

- **Loans** should be listed as expenditures when a payment is made to repay that loan.

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 include the total amount of all contributions received during the reporting period (total from Schedule A).

[Column B – Year to Date**]** The total listed in this column should be the total of contributions for this period listed in Column A added to the total in Column B of the last 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.

[Column B – Year to Date**]** Expenditures listed in this column should include all expenditures listed in Column A for this reporting period added to the total in Column B of the last report filed during or that year.

Balance Summary

Line 3 – "*Balance at Beginning of Reporting Period*" – for candidates filing their first report, this dollar amount will be $0. For subsequent reports filed by candidates and officeholders, this "Balance at Beginning of Reporting Period" will be the "Balance at Close" from the last report filed.

Line 4 – "*Total Contributions Received*" should be the sum total contributions received during the reporting period as listed on Line 1, **Column A**.

Line 5 – "*Subtotal*" should be the total of lines 3 and 4.

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.**

----Other Campaign Accounts – *Contributions Received and Expenditures Made* --

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 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 campaign accounts.

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