



## Instructions for Salt Lake County Financial Disclosure

These instructions are intended to help candidates and officeholders correctly fill out the campaign financial disclosure form. For a more detailed description of county campaign financial disclosure, please refer to the *Salt Lake County Ordinance, Chapter 2.72A, "Revised Campaign Finance Disclosure"* on our website, [www.clerk.slco.org](http://www.clerk.slco.org).

### 1. Statement of Organization (2.72A.202)

Before any county office candidate receives contributions in excess of two hundred fifty dollars (\$250) or makes expenditures in excess of two hundred fifty dollars (\$250), the candidate shall file a **Statement of Organization** with the county clerk that informs the clerk that you have established a personal campaign committee. A Statement of Organization form is available in the Elections Division of the Salt Lake County Clerk's office.

- The Statement of Organization shall include the name and address and title of each member of the personal campaign committee.
- A candidate may serve as his or her own campaign committee.
- Your Statement of Organization remains on file with the Clerk until the campaign account shows a **zero** balance and a Statement of Dissolution has been filed with the Clerk.

### 2. Separate Bank Account for Campaign Funds (2.72A.201)

County candidates or office holders who have an open campaign account shall 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 shall not be mingled or deposited into a personal or business account.

### 3. County Campaign Financial Disclosure Statements

The Salt Lake County Campaign Financial Disclosure Statement forms are available in the Elections Division of the Salt Lake County Clerk's office or online at [www.clerk.slco.org/elections/html/disclosures.html](http://www.clerk.slco.org/elections/html/disclosures.html).

- **Campaign Financial Disclosure Reports are to be filed by 5:00 pm in the Office of the County Clerk on the following dates:**
  - April 5 (for the period ending March 31)
  - June 20<sup>th</sup> (for the period ending June 19)
  - September 15 (for the period ending September 10)

- October 31<sup>st</sup> (for the period ending October 30)
- January 31<sup>st</sup> (of each year, open campaign committees shall file a summary report, which shall include information as of December 31<sup>st</sup> of the previous year)

When filling out the financial disclosure statement forms, please 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 should include the following:

- **List of contributions over the amount of \$50.00** - All contributions over the amount of \$50.00 shall be listed separately on Schedule A of the report along with the name and address of the contributor, the amount contributed (include occupation and employer of the contributor if contributed more than \$200 aggregate), and the date the contribution was received.
- **Sum total of contributions of \$50.00 and under** - All contributions of \$50.00 and under should be added together and listed as “contributions of \$50.00 and under” on Schedule A.
- **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 should 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, they 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 shall 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 such loan.

## Summary Page

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

### Contributions Received

**Line 1 – [Column A]** “Total Contributions Received” should include the total amount of all contributions received during the reporting period, including those contributions over \$50.00, the aggregate amount of contributions \$50.00 or less, in-kind contributions, and loans.

**[Column B]** Contributions listed in this column should include all contributions listed in Column A for this reporting period and those from Column B from previous reporting periods during this year.

### Expenditures Made

**Line 2 – [Column A]** “Total Expenditures Made” should include the total amount of expenditures made during this reporting period.

**[Column B]** Expenditures listed in this column should include all expenditures listed in Column A for this reporting period and those from Column B from previous reporting periods during this year.

### Balance Summary

**Line 3 –** “Balance at Beginning of Reporting Period” should include the amount of money in the campaign account at the beginning of the reporting period for new candidates.

**NOTE: The beginning balance should be the amount listed as the ending balance on the last report filed. All subsequent account activity since the date of the last filing should be reported on the new form.**

**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.