

INSTRUCTIONS FOR COMPLETING THE CAMPAIGN CONTRIBUTION AND EXPENDITURE REPORT

COUNTY, MUNICIPAL AND SCHOOL BOARD CANDIDATES

SECTION 1 - Indicate general candidate information and title of office sought. If applicable, include information concerning the candidate's campaign committee. Also, if you are amending a report, the appropriate box at the top of the page should be checked. The law requires that the report be signed under penalty of perjury. The place for the notarized signature is at the bottom of the front page of the report.

NOTE: County, Municipal and School Board candidates are required to file this report with the Secretary of State pursuant to Acts 524 and 994 of 2025.

SECTION 2 - Check the box for the type of election and write in the year in which the election will be held.

SECTION 3 - Check the appropriate box to indicate which type of report you are completing. Please note each type of report included here. Also, please complete the blanks indicating the dates covered by this report.

ANNUAL REPORT. It is noted that, for each year in which a candidate for county, township, municipal or school board office is not listed on a ballot for an election, the candidate must file an annual report if the candidate has remaining campaign funds from a previous election and/or has received contributions or made expenditures in excess of five hundred dollars (\$500) for an upcoming election.

PREELECTION REPORT. It is noted that a candidate for county, township, municipal or school board office who is opposed in an election and, as of the date which is ten (10) days before the election, has either received contributions or made expenditures in excess of five hundred dollars (\$500) during the course of his or her campaign, must file a preelection report. Please refer to the current election cycle reporting calendar published by the Ethics Commission for additional information concerning the period of time covered by the preelection report and filing deadline for each election.

MONTHLY REPORT. It is noted that a candidate for county, township, municipal or school board office who has received contributions or made expenditures in excess of five thousand dollars (\$5,000) during the course of his or her campaign, must file monthly reports. Please refer to the current election cycle reporting calendar published by the Ethics Commission for additional information concerning the period(s) of time covered by monthly reports and the filing deadline(s) for each election.

FINAL REPORT. It is noted that, when filing a final report, a candidate must indicate the method in which remaining campaign funds are disposed. When a candidate's campaign has ended, the final report is required to indicate which option under Ark. Code Ann. § 7-6-203(g) was used to dispose of any remaining campaign funds and the amount of such funds disposed of by the candidate. In addition, the amount of funds retained by the candidate is also required to be disclosed. However, if the candidate's campaign has not ended, disposal of campaign funds is not required and the candidate may carry forward any remaining campaign funds to the general primary election, general election, or general runoff election for that same office. Please refer to the current

election cycle reporting calendar published by the Ethics Commission for additional information concerning the period of time covered by the final report and the filing deadline for each election.

LINE 4 - This line, along with lines 5-10, contains SUMMARY information regarding campaign finance activity during the reporting period and cumulatively for the election. Line 4 reflects the balance of campaign funds as of the beginning of the reporting period which should be the same as the ending balance on your last report (found on line 9 of your last report). Your report will normally reflect a positive balance indicating the amount of funds on hand. However, a report may reflect a debt if prior expenditures have exceeded the amount of contributions received.

LINE 5 - This line reflects the amount of interest earned by your campaign account. Interest earned is not treated as a contribution for reporting purposes, but is considered in calculating the balance of campaign funds at the close of the reporting period. In the first column (“For Reporting Period”) you list the amount of interest earned since the last reporting period. In the second column (“Cumulative Total”), you list the cumulative total of all interest earned by your campaign account for the election thus far.

LINE 6 - This line reflects the total amount of loans made by you from your own personal funds to your campaign, or personal loans made by financial institutions to you and applied to your campaign. In the first column (“For Reporting Period”) you list the amount of loans which you received during the reporting period. This figure can be found on line 13 and should be entered on line 6. In the second column (“Cumulative Total”) you should enter the total amount of all loans to your campaign to date, which should be calculated by adding the figure reported in the first column of this report to the figure reported in the second column of the last report.

LINE 7 - This line reflects the total amount of monetary contributions for your campaign. In the first column (“For Reporting Period”) you list the amount of contributions, itemized and nonitemized, you received during this reporting period.¹ This figure can be found on line 19 and should be entered on line 7. In the second column (“Cumulative Total”) you should enter the total amount of all contributions to your campaign to date, which should be calculated by adding the figure reported in the first column of this report to the figure reported in the second column of the last report. Non-money or “in-kind” contributions, as reflected on line 15, are not included in the figure for line 7.

LINE 8 - This line reflects the total amount of expenditures made by your campaign. In the first column (“For Reporting Period”) you list the amount of expenditures, itemized and nonitemized, you made during this reporting period. This figure can be found on line 28 and should be entered on line 8. In the second column (“Cumulative Total”) you should list the total amount of all expenditures to your campaign to date, which should be calculated by adding the figure reported in the first column of this report to the figure reported in the second column in the last report.

LINE 9 - This line should reflect the balance of your campaign funds or “cash on hand” at the close of the reporting period. This figure is calculated by adding the amounts on lines 4, 5, 6 and 7 and subtracting from that total the figure listed on line 8.

¹ If contributions for a general election are received during the reporting period for the primary election, those contributions should be reported in a separate but concurrent report designated for the general election. For more information on this subject, please see Ethics Commission Advisory Opinion No. 97-EC-015.

LINE 10 - When filing a final report for a particular election, the candidate should indicate either the balance of funds remaining after the payment of all debts or the amount of all debts (including loans) which remain unpaid. Line 10 of a candidate's final report should either reflect "cash on hand" or debts (but not both).

LINE 11 - This line should be checked only if you have not received any contributions, made any expenditures, or otherwise had any campaign financial activity during this particular reporting period. If this is true, you should check this box, and complete only the items on page 1 of the Contribution and Expenditure Report. When filing a "no activity" report, the candidate should only sign and file the front page of the report.

SECTION 12 - The limit on campaign contributions does not apply to loans or contributions made by a candidate from his or her own personal funds to the campaign or to personal loans made by financial institutions to the candidate and applied to his campaign. Any personal loan made by a financial institution to a candidate and applied to his campaign should be reported in Section 12.

If a candidate desires to use or raise campaign funds to repay himself for personal funds which he contributed to the campaign, then he would need to report those personal funds as a loan in Section 12.

If a candidate does not desire to use or raise campaign funds to repay himself for personal funds which he contributed to the campaign, then those personal funds would not be reported in Section 12. Instead, they would be reported as a campaign contribution either in Section 16 or on line 18, depending upon the amount.

If a candidate has unpaid loans at the end of a primary, runoff, special, or general election, the source, description and amount of each such loan should be itemized in Section 29. Candidates ending their campaign in debt are permitted to raise funds to retire the debt subject to the restrictions contained in Ark. Code Ann. § 7-6-219.

LINE 13 - This line reflects the total amount of loans you received during this reporting period.

SECTION 14 - This section is for itemization of non-money or "in-kind" contributions. Contributions to candidates may not exceed the maximum amount per election from a contributor. The campaign contribution limit applies to "in-kind" contributions as well. Examples of non-money or "in-kind" contributions are donations of equipment, furniture, office space, advertising or some other item of value. The fair market value should be listed. Noncompensated, nonreimbursed, volunteer personal services or travel are **not** considered "in-kind" contributions.

LINE 15 - This line reflects the total amount of non-money or "in-kind" contributions listed in Section 14.

SECTION 16 - This section is for itemization of money or cash contributions over \$200. Contributions to candidates for county, municipal, or school board office may not exceed the maximum amount per election from any contributor. The limit applies to all contributions. The law requires the candidate to list each **contributor**, his/her **address**, **place of business**, **employer**, **occupation** and the **date** and **amount** of each contribution during this reporting period. The

candidate must also designate for **which election** the contribution was received by checking the applicable box in column 4. If additional pages are necessary to report all of the contributions received, this page of the Contribution and Expenditure Report may be photocopied and attached to the report when the report is filed.

LINE 17 - This line should reflect the total of the itemized contributions listed in Section 16.

LINE 18 - Disclose the total amount of monetary contributions of \$200 or less received during this reporting period. A monetary contribution of \$200 or less from any contributor need not be itemized, but is considered a contribution for the particular contributor and is credited against the maximum amount the contributor may contribute to the campaign. Once a contributor exceeds the \$200 threshold for a particular election, all subsequent contributions must be itemized.

LINE 19 - This line reflects the totals from lines 17 (itemized contributions) and 18 (nonitemized contributions). While a non-money contribution is considered as a contribution from the contributor and applies toward that contributor's maximum limit, non-money contributions are not included in the amount entered on this line. Line 19 reflects the total amount of monetary contributions and is used in computing the balance of campaign funds at the close of the reporting period. This figure should also be entered on line 7 on the front page of the report.

SECTION 20 - This section requires disclosure by category of all expenditures made during the reporting period. The expenditures disclosed here include both the itemized expenditures, listed in Section 24, and the non-itemized expenditures which comprise the total found on line 26. The total amount for each category should be included. If an expenditure is made which does not fall within one of the listed categories, the candidate should include and list the expenditure as "Other" and provide a description in the appropriate space. Expenditures for salaries and wages of campaign workers should be totaled and listed in the applicable category here. Additionally, expenditures for any paid campaign workers must be itemized in Section 22.

LINE 21 - This line should reflect the total of the expenditures as categorized in Section 20. The total should reflect the combination of the figures on lines 25, 26 and 27 and should be the same as the figure on line 28.

SECTION 22 - The law also requires each candidate to list **any person paid to work on a candidate's campaign**. This is true whether the person is a full-time employee or a part-time employee and whether the amount paid exceeds \$100 or not. The candidate should list the name of each person paid to work on the campaign along with the amount paid. Payments to campaign workers reported in this section should not be repeated in section 24 or on line 26.

LINE 23 - This line should reflect the total amount paid during the reporting period for all campaign workers. This figure should also be entered on line 27.

SECTION 24 - This section is for itemization of expenditures over \$100 made during the reporting period. For each expenditure over \$100, the candidate must disclose the **date**, the **amount**, and the **description** of the expenditure made during this reporting period, and the name and address of any person, including the candidate, to whom the expenditure was made. If additional pages are necessary to report all of the expenditures made, this page of the Contribution and Expenditure Report may be photocopied and attached to the report when the report is filed.

LINE 25 - This line should reflect the total of the itemized expenditures listed in Section 24.

LINE 26 - Disclose the total amount of expenditures of \$100 or less made during this reporting period. An expenditure of \$100 or less need not be itemized, but must be included in the total amount of expenditures made during the reporting period.

LINE 27 - This line should reflect the total amount paid during the reporting period for all campaign workers. This figure should be the same as the one entered on line 23.

LINE 28 - This line reflects the totals from lines 25 (itemized expenditures), 26 (nonitemized expenditures) and 27 (paid campaign workers). This figure should also be the same as the one entered on line 8 on the front page of the report and on line 21.

SECTION 29 - This section should only be completed if the candidate has outstanding debts (including unpaid loans) after an election. The amount entered on line 30 should also be entered on line 10 of the report. If the campaign has ended with a debt, the candidate must detail each item which constitutes a part of the total campaign debt. For each creditor, the candidate should list the name and address of the creditor, the description of the debt (e.g. "consultant services"), and the balance of the debt as of the time of filing the final report. If additional pages are necessary to report all of the campaign debt, this page of the Contribution and Expenditure Report may be photocopied and attached to the report when the report is filed.

LINE 30 - This line reflects the total of all debt reflected in Section 29. This figure should also be the same as the one entered on line 9 of the front page of the report.