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REPORTING CALENDAR
ANNUAL SCHOOL ELECTION^ – *MARCH ELECTION*

Acts 524 and 994 of 2025 require candidates for school district office to file campaign contribution & expenditure ("C&E") reports in the Secretary of State's online filing system. For assistance on registering to use the online filing system, call the Secretary of State's Elections Division at (501) 682-5070.

November 17, 2025 — Statement of Financial Interest for calendar year 2024 due from non-incumbent candidates.

(NOTE: Pursuant to Ark. Code Ann. § 21-8-701, a non-incumbent candidate is required to file a Statement of Financial Interest for 2024 no later than the first Monday following the close of the period to file as a candidate. This date varies depending upon the particular method used by the candidate to get his or her name placed on the ballot.)

December 31, 2025 — Annual report due. For each year in which a candidate is not listed on a ballot for 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. This report covers all campaign activity January 1, 2025, through December 31, 2025.

^ Act 994 of 2025 mandates that school district candidates file campaign contribution and expenditure ("C&E") reports with the Secretary of State. Candidates who have raised or spent more than five thousand dollars ($5,000) are required to file monthly C&E reports. There is a separate calendar outlining those dates for candidates who have crossed the five thousand dollar ($5,000) threshold.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than December 31 pursuant to Act 994 of 2025. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars ($500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars ($500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate's personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar ($500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars ($500).

February 2, 2026 — Statement of Financial Interest for calendar year 2025 due from all incumbent officeholders and non-incumbent candidates.

February 24, 2026 — If opposed in annual school election, preelection report* due for primary election. If candidate filed an annual report, this report covers January 1-February 21, 2026. If candidate did not file an annual report, this report covers all campaign activity through February 21, 2026.

March 3, 2026 — **Annual School Election**

May 20, 2026 — Final report*** due for annual school election. If candidate was unopposed in the annual school election and did not file an annual report, the final report for the annual school election covers all campaign activity through the date the report is filed.

If candidate was unopposed in the annual school election and did file an annual report, the final report for the annual school election covers January 1, 2026, through the date the report is filed.

If candidate was opposed in the annual school election, filed a preelection report for the annual school election, and was not involved in a runoff election, the final report for the annual school election covers all campaign activity from February 22, 2026, through the date the report is filed.

If candidate was opposed in annual school election, filed a preelection report for the annual school election, and was involved in a runoff election, the final report for the annual school election covers all campaign activity from February 22 through March 3, 2026.

If candidate was opposed in the annual school election, did not file a preelection report for the annual school election, and was not involved in a runoff election, the final report for the annual school election covers all campaign activity through the date the report is filed.

If candidate was opposed in the annual school election, did not file a preelection report for the annual school election, and was involved in a runoff election, the final report for the annual school election covers all campaign activity through March 3, 2026.

^ Act 994 of 2025 mandates that school district candidates file campaign contribution and expenditure ("C&E") reports with the Secretary of State. Candidates who have raised or spent more than five thousand dollars ($5,000) are required to file monthly C&E reports. There is a separate calendar outlining those dates for candidates who have crossed the five thousand dollar ($5,000) threshold.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than December 31 pursuant to Act 994 of 2025. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars ($500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars ($500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate's personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar ($500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars ($500).

November 3, 2026 Runoff Election

IF YOU ARE INVOLVED IN A **RUNOFF ELECTION**, TWO ADDITIONAL REPORTS ARE DUE

October 27, 2026	Preelection report** due for runoff election. This report covers all campaign activity from March 4 - October 24, 2026.
January 20, 2027	Final report*** due for runoff election. This report covers all campaign activity from October 25, 2026, through the date the report is filed.

^ Act 994 of 2025 mandates that school district candidates file campaign contribution and expenditure ("C&E") reports with the Secretary of State. Candidates who have raised or spent more than five thousand dollars ($5,000) are required to file monthly C&E reports. There is a separate calendar outlining those dates for candidates who have crossed the five thousand dollar ($5,000) threshold.

* Effective July 27, 2021, the campaign finance laws were amended by Act 737 of 2021 to require a candidate with remaining campaign funds to file an annual C&E report for each year in which a candidate is not listed on a ballot for election. The annual report is required to be filed no later than December 31 pursuant to Act 994 of 2025. A candidate is not required to file an annual report if he or she did not have remaining campaign funds from a previous election and has not received contributions or made expenditures in excess of five hundred dollars ($500).

** A candidate is not required to file a preelection report if he or she has not received contributions or made expenditures in excess of five hundred dollars ($500). In calculating the amount of contributions received or expenditures made for purposes of this exception, the payment of the filing fee from the candidate's personal funds shall not be considered as either a contribution or an expenditure. Once the five hundred-dollar ($500) threshold has been met, however, a candidate who has used his or her personal funds to pay the filing fee is required to report same.

*** A final report is required regardless of whether a candidate has received contributions or made expenditures in excess of five hundred dollars ($500).