

The background features a circular cutout of a dark wood-grain surface. At the top of this circle, a portion of the American flag is visible, showing the stars and stripes. The text is centered on the wood background.

# *Lake County Board of Elections*

## Campaign Finance Reports Guidebook for PACs

105 Main St, Ste 107, Painesville OH 44077  
440-350-2700

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# Campaign Finance Contact Information

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# What is a PAC?

A combination of two or more persons, the primary or major purpose of which is to support or oppose any candidate, political party, or issue, or to influence the result of any election through express advocacy.

*R.C. 3517.01(C)(8); OAC 111:2-1-02(K)(1)*

PACs organized only to support or oppose a ballot issue are considered a Ballot Issue Committee.

A ballot issue committee, sometimes called a ballot issue PAC, is a political action committee that is organized to support or oppose a proposed or certified ballot issue or question. Ballot issues include constitutional amendments, proposed laws, liquor options, initiatives, referenda, and charter amendments.



# Ballot Issue PACs

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May accept direct corporate and labor organization contributions. Aside from the committee's reporting requirements, corporate and labor organization contributors are required to disclose their activity by filing a *Form 30-B-1, Contributions from a Corporation or Labor Organization Supporting or Opposing Ballot Issues*. The corporation or labor organization must file by the same deadlines and at the same filing location as the ballot issue committee.

Ballot issue committees make no contributions to or expenditures on behalf of a political party, campaign committee, legislative campaign fund, political action committee, or political contributing entity and are not subject to contribution limits. **R.C. 3517.102(D)(2)**

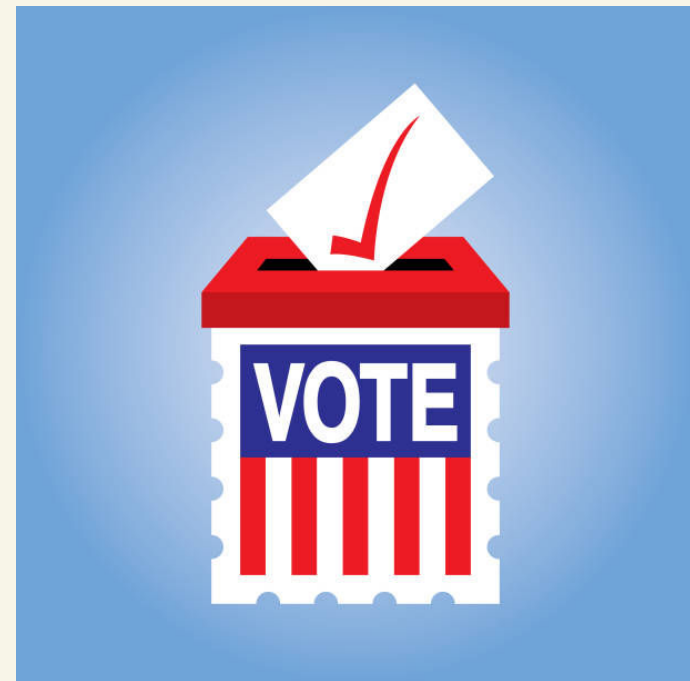
Corporations or labor organizations making independent expenditures in support of or opposition to a ballot issue or question must file *Form 30-B-2, Independent Expenditures from a Corporation or Labor Organization Supporting or Opposing Ballot Issues*. This form must be filed at the county board of elections for local issues or at the Secretary of State's Office for statewide issues.

# More on...Ballot Issue PACs

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Campaign Committees, PACs, PCEs, or political parties making independent expenditures in support of or opposition to a ballot issue or question must complete *Form 31-U, Independent Expenditures Made by a Campaign Committee, PAC, Political Party, or Legislative Campaign Fund*, as part of the committee's next required campaign finance report.

Individuals, partnerships, or other entities making more than \$100 in independent expenditures in support of or opposition to a ballot issue or question must file *Form 30-E, Independent Expenditures Made by Individuals, Partnerships, or Other Entities*. This form must be filed at the county board of elections for local issues or at the Secretary of State's Office for statewide issues. No report is required if \$100 or less was expended.



# You decided to start a Political Action Committee. What should you do first?

## Choose a Treasurer

A treasurer is an individual entrusted with the following duties:

- ❖ Understands the legal liabilities and responsibilities of the position
- ❖ Accurately monitors and records all contributions and expenditures
- ❖ Deposits committee funds in a timely manner
- ❖ Files required reports by established deadlines
- ❖ Retains all campaign finance records
  - ❖ Records must be retained for a minimum of six (6) years



*R.C. 3517.081 & 3517.10(D); OAC 111-5-14*

*R.C. 3517.10(C), (D); OAC 111:2-4-13*

# Benefits to having a bank account

- § Consider where you have already established personal bank account(s).
- § Please check for any monthly fees and clarify their purposes.
- § The committee account **MUST** be **SEPARATE** from a personal or business account.
- § Opt-in for a debit card feature.
- § Verify that online access is available for cancelled checks and bank statements.
- § All documents must be retained for six (6) years.
- § Some banks require:
  - 1.) The committee's date-stamped/BOE stamped DOT.
  - 2.) EIN number obtained from the IRS prior to opening an account.

\*Please note, bank account numbers either in full or the last four (4) digits should **NOT** be marked out. Verification of the account includes verifying the account number.



## Board of Elections



Home

Active Military and Overseas Citizens

Precinct Election Official

Upcoming Election

Board Meetings

Campaign Finance Reporting

Elected Officials

Notices

Polling Locations

Sample Ballots

Precinct Maps

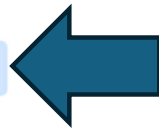
Absentee Voting Information

Election Results

Create Voter Lists and Labels

Voting Machines

Voter I.D. Requirements



Visit our website,  
<https://www.lakecountyohio.gov/boe>  
for more information!

# Campaign Finance Filing Forms

## Jump to Section

[Overview](#)

[Campaign Finance Reporting Forms](#)

[Permissive Funds Forms \(Statewide & General Assembly Candidates Only\)](#)

[Board of Elections Forms \(For Board Use Only\)](#)

## Overview

All Ohio campaign finance forms are available as fillable PDF files. You can complete them online, then print and submit them for paper filing. Most forms also include step-by-step instructions to help you complete them accurately.

## Campaign Finance Reporting Forms

Form Number	Form Name
<a href="#">30-A</a>	Ohio Campaign Finance Report (cover page)
<a href="#">30-B-1</a>	Contributions from a Corporation or Labor Organization Supporting or Opposing Ballot Issues

*Where can I find the forms I need?*

-Campaign finance forms are available for download via link to the Secretary of State's website.

-An Excel workbook is also available for download from our website.



# Campaign Finance Commonly Used Forms



- 30-D Designation of Treasurer
  - 30-A Ohio Campaign Finance Report Cover Sheet
  - 31-A Statement of Contributions Received
  - 31-A-2 Statement of Other Income
  - 31-B Statement of Expenditures
  - 31-C Statement of Loans Received
  - 31-E Statement of Contributions Received at a Social or Fund-Raising Event
  - 31-F Statement of Expenditures for Social or Fund-Raising Event
  - 31-G Contributors in Officeholder's Employ
  - 31-J-1 In-kind Contributions Received
  - 31-J-2 In-kind Contributions Made
  - 31-N Statement of Outstanding Debts
  - 31-U Ind. Exp. Made by a Campaign Committee, PAC, Political Party, or Legislative Campaign Fund
- Checklist – BOE Audit Checklist

*Note: Complete filing instructions are on page 2 of each form.*

*\* Please contact us if you have any questions about which forms to use.*



## Form 30-D Designation of Treasurer (DOT)

- Must be filed before the committee may:
  - Accept contributions
  - Make any expenditures
  - Engage in campaign activity
- Must be received in the office to be considered valid.
- After filing the DOT:
  - Open a campaign bank account
  - Obtain EIN number
- A DOT amendment is required if any of the following information changes:
  - Treasurer or Deputy Treasurer information
  - Office sought
  - Address, phone number, or email address

# Completing the DOT

**Frank LaRose**  
Ohio Secretary of State

**Designation of Treasurer**  
Form 30-D  
R.C. 3517.10

**TYPE OF FILING:**  NEW  UPDATE

**COMMITTEE TYPE:**  Candidate  PAC  PCE  Political Party  Legislative Campaign Fund

**If update, please check the appropriate reason(s):**

Change of Committee Name. Prior Name was: \_\_\_\_\_

Change of Filing Location. Prior Location was: \_\_\_\_\_ New Location is: \_\_\_\_\_

Change of Office Sought. Previous Office Sought: \_\_\_\_\_ New Office Sought: \_\_\_\_\_

Change of Treasurer Info  Designation or Change of Deputy Treasurer Info

Change of address/phone/email for:  Committee  Treasurer  Deputy Treasurer  Candidate

Other Please Explain: \_\_\_\_\_

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**All Committees**

Full Name of Committee \_\_\_\_\_ PAC # (if Updated) \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Email \_\_\_\_\_

Treasurer \_\_\_\_\_ Telephone \_\_\_\_\_ Email \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Deputy Treasurer (if any) \_\_\_\_\_ Telephone \_\_\_\_\_ Email \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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**Candidate Committees Only**

Full Name of Candidate \_\_\_\_\_ Email \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Office Sought \_\_\_\_\_ Subdivision/District \_\_\_\_\_ Party Affiliation/Independent/Non-Partisan \_\_\_\_\_ Election Year \_\_\_\_\_

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**Political Action Committees Only**

PAC is sponsored by:  
 Labor Organization  
 Corporation  
 Not Sponsored

If Sponsored, Name the Sponsor \_\_\_\_\_ Acronym Used (if any) \_\_\_\_\_

If Ballot Issue PAC, list issue \_\_\_\_\_

Is this a Ballot Issue PAC  Yes  No

**PACs and PCEs Only** List any Affiliated PACs/PCEs \_\_\_\_\_

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**5**

Signature of Treasurer or Deputy Treasurer \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_

Signature of Candidate or Authorized Party \_\_\_\_\_ Date (MM/DD/YYYY) \_\_\_\_\_

The following needs completed:

- 1.) "Type of filing" section
- 2.) "All Committees" section
  - a) Candidate full name
    - i. first and last
  - b) Treasurer Info
    - i. Candidate can be own treasurer
    - ii. Judicial committees; it is not recommended that Judges, nor any court employees serve as a treasurer
    - iii. If applicable, add a deputy treasurer
- 3.) "Candidate Committees Only" section
  - a) For candidate committee
  - b) Home address must be used
  - c) Must include office sought
- 4.) "Political Action Committees Only" (PAC) section
 

Be sure to indicate if the committee is a ballot issue or non-ballot issue PAC
- 5.) Signature section
  - a) Both treasurer and candidate must sign and date

R.C. 33517.10(D)

# General Rules

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The treasurer and any appointed deputy treasurer are legally responsible for campaign finance reporting requirements.

A treasurer needs to ensure that the balance on hand on the cover page equals the balance on the committee's bank statement. Further ensuring the account is balanced in a timely fashion.

A treasurer also needs to acknowledge any affiliations with corporations and possibly another PAC/PCE.

Checks used to make contributions or expenditures must contain the full name and address of the PAC.

The treasurer must regularly and promptly reconcile bank statements with the committee's reports.

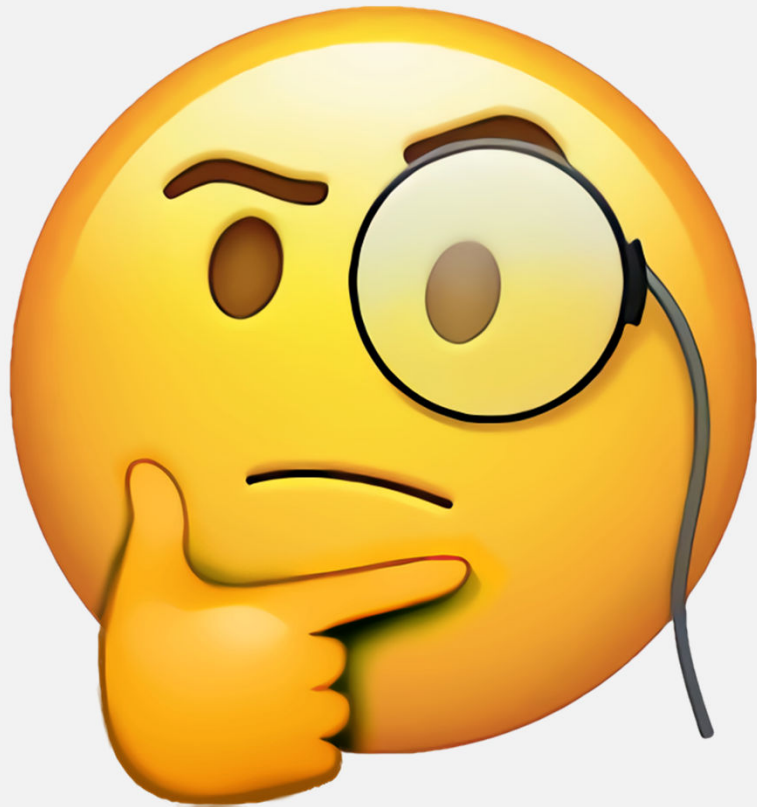
If all the necessary contributions and expenditures (including **service charges, interest, and voided checks**), balance the figures should be the same.



# Balance

- The balance on hand (Line 6) on the cover page = the balance listed on the committee's bank account statement.
- What do I include?
- Statements vs. Reports
- What do you do when the amounts don't match?

# When do I need to turn in a report?



## 2026 Due Dates & Coverage

### Election Related Filings: Primary

#### Pre-election:

Reporting period: 01/01/2026 – 04/15/2026 with report due in office by 4 pm on 04/23/2026

#### Post-election:

Reporting period: 04/16/2026 – 06/05/2026 with report due in office by 4 pm on 06/12/2026

### Election Related Filings: General

#### Pre-election:

Reporting period: 06/06/2026 – 10/14/2026 with report due in office by 4 pm on 10/22/2026

#### Post-election:

Reporting period: 10/15/2026 – 12/04/2026 with report due in office by 4 pm on 12/11/2026

### Non-Election Related Filings: Semi-Annual & Annual

#### Semi-Annual:

Reporting period: 01/01/2026 – 6/30/2026 with report due in office by 4 pm 07/31/2026

#### Annual:

Reporting period: 01/01/2026 – 12/31/2026 with report due in office by 4 pm 01/29/2027

***R.C. 3517.10(A)(4); OAC 111:2-4-04***

All reports received at the BOE office MUST be time stamped by 4 p.m. on the due date set forth by ORC.

If utilizing USPS, FedEx, UPS please be aware that these services may NOT guarantee delivery by the 4 p.m. filing deadline as prescribed by ORC.

Refer to slide # 11 for due dates.

## FILING REPORTS



*R.C. 3517.10(A); (A)(1); (A)(2);(A)(3); (A)(4); OAC 11:2-4-04*

## *How do I know which report to file?*

- A semiannual report is not required if the campaign committee was required to file a post-primary election report in that year (because the candidate's name appeared on the ballot).
- Campaign committees of candidates for judicial office are not required to file a semiannual report in any year.
- An annual report must be filed by a campaign committee that was not required to file a post-general election report.
- Please call or email if you are not sure if you need to file a report.





# Ohio Campaign Finance Report

Form 30-A  
ORC 3517.10

Committee Name		Office Sought		District
Street Address		City	State	Zip
Candidate Name OR PAC Registration Number		Treasurer Name		Election Date (MM/DD/YYYY)

**Type of Report** (choose one):  
 Annual  Semiannual  Pre-Primary  Post-Primary  Pre-General  Post-General

Statewide Candidates Only:  
 July Monthly  August Monthly  September Monthly Year

Amended Report  No  Yes      Termination  Check this box if the committee wishes to terminate with this report

Short Form Report (R.C. 3517.10(H))  Check this box if the committee is filing a short term report. See attached instructions.

1. Amount brought forward from last report	
2. Total monetary contributions (From Forms 31-A and 31-E)	
3. Total other income (From Form 31-A-2)	
4. Total funds available (sum of lines 1, 2, 3)	
5. Total monetary expenditures (From Forms 31-B and 31-F)	
6. Balance on hand (line 4 minus line 5)	
7. Value of in-kind contributions received (From Form 31-J-1)	
8. Value of in-kind contributions made (From Form 31-J-2)	
9. Outstanding loans owed by committee (From Form 31-C)	
10. Outstanding debts owed by committee (From Form 31-N)	
11. Outstanding loans owed to committee (From Form 31-K)	
12. Value of independent expenditures made (From Form 31-U)	

**THIS STATEMENT IS MADE UNDER PENALTY OF ELECTION FALSIFICATION. WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE.**

Signature of Treasurer or Deputy Treasurer  Date (MM/DD/YYYY)

Contribution Pages  Expenditure Pages  Other Pages  Total Pages

Last Updated 09/2017

# Form 30-A Cover Sheet

## 1) Committee Information

Candidate and PAC Committees complete this section in its entirety.

## 2) Type of Report

Check which report is being filed and the year.

If amending or terminating, check the appropriate box.

## 3) Activity (lines 1 – 12) relates to the monetary

activity during the reporting period and amounts

correlate from the form groups.

## 4) Original signature of treasurer or deputy treasurer and date

# Contributions & Expenditures

- The process of disclosure
- How to identify the distinction





# Reporting Contributions

## Individual Contributions

- Contributions from individuals must be reported on Form 31-A
- Contributions received at a fundraising event must be reported on Form 31-E, along with the date of the event

## Disclosure Requirements

- A committee must disclose the full value of all contributions received
- All contributions must be separately itemized, except those received at a fundraising event \*
- Each itemized entry must include:
  - Contributor's complete name and address
  - Date of the contribution
  - Amount of the contribution

## Additional Reporting Rules

- Couples may NOT be listed jointly
  - A best practice is to list the individual who signed the check
- Contributors may not remain anonymous, even at their request

## Form 31-E Follow-Up

- List the date of the fundraising event on Form 31-E
- Total amounts from Form 31-E are carried over to Form 31-A as:  
*"Contributions from Form 31-E – [event date]"*



## Contributions (Non-ballot issue)

- ❖ Corporations are prohibited from contributing to political action committees. This prohibition applies to the provision of corporate funds or property to a candidate or campaign committee.  
*R.C. 3599.03*
- ❖ Professional associations (e.g., physicians, architects & dentists) under *R.C. 1785*, limited liability companies under *R.C. 1705*, or partnerships as defined by *R.C. 1776 through 1783*, are not “corporations” under *R.C. 3599.03*. These entities are considered either partnerships or unincorporated business associations.  
*R.C. 3517.10(I); OAC 111:2-4-20; OEC Adv. 96ELC-03*
- ❖ Contributions received from partnerships or unincorporated associations must reflect both the name of the entity and the individual contributing. Incorporated professional associations and limited liability companies are considered unincorporated associations or, if applicable, partnerships.  
*R.C. 3517.10(I); OAC 111:2-4-20; OEC Adv. 96ELC-03*
- ❖ To determine the status of a business or a corporation registered in Ohio, you may contact the Secretary of State’s Business Services Division at 877.767.3453. Also, the complete database of business entity filings is available and can be searched at the Secretary of State’s website. Follow the links for Businesses and Business Search. This link can also be found from our website under Campaign Finance.

# Deposit of Contributions or Other Income

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The ballot issue committee must deposit all contributions in an account within 30 days of receipt or return the contribution to the donor. A contribution that is clearly illegal must be returned and not deposited. A contribution that appears on its face to be legal (e.g., not from a foreign national, corporation, or deposited but the contribution limits) may be deposited and used by the committee.

Contributions that appear questionable may be deposited but not spent. The treasurer must make a good-faith effort to determine the legality of the contribution. If, within 30 days of receipt, it cannot be determined that the contribution is legal, then it must be returned.

If a contribution is kept that is later found to be illegal, then the committee must refund it within 10 days of the discovery.



### Statement of Contributions Received at a Social or Fund-Raising Event

Form 31-E  
R.C. 3517.10(B)

Full Name of Committee			
Full Name of Contributor		Registration Number, if PAC	
Street Address	Employer/Occupation/Labor Organization*	Date (MM/DD/YYYY)	Amount



- Utilize this form when accepting contributions at an event on a specific date. Comparable to other contributions enter the person's name, address, date of contribution, method of payment, and the dollar amount.
- Do not combine events. Ensure each event is transferred separately for *Form 31-A* as a line item:  
Ex: "Contributions from *Form 31-E* event 00/00/20XX"
- Contributions of \$50 or less per person received at a specific fund-raising event may be aggregated on a single line item.
- In-kind contributions totaling \$425 or less from one contributor at a single fund-raising activity need not be itemized.\* *R.C. 3517.10(B)(4)(e)*
- A person may NOT contribute more than \$100 per election in cash. Any amount over the \$100 limit MUST be refunded. Proper paperwork (appropriate forms) must be utilized

\*New limits per 2025 Adjusted Campaign Contribution Limits effective February 2025 - February 2027.

# Contributions Received via Online Payment Processors

Online payment processing applications must provide for complete reporting of all contribution disclosure requirements, including:

- Full name of contributor;
- Complete street address of contributor;
- Date of contribution;
- Full amount of contribution as authorized by contributor; and
- Contributor's employer (or, if self-employed, occupation and business name), if applicable.

The full amount of the payment **MUST** be disclosed as a contribution. Any fee associated with the processing of the contribution must be disclosed as an offsetting expenditure. The fees assessed on multiple contributions during any reporting period may be aggregated for disclosing as a single expenditure transaction. A committee that aggregates payment processing fees must attach a copy of the statement verifying the individual expenditures to the respective campaign finance statements.

Fees charged by third-party vendors may be aggregated on a single line item so long as the monthly statement from that vendor is included with the report. Fees assessed may not always be the same amount presented to the contributor.

Monthly fees to utilize third-party vendors may also be aggregated on a single line item as long as a monthly statement or bank statement support the expenses.



# Payment Processors

- When accepting a contribution via online payment processor you must still provide all the information about that donor.
- The donor has the option of paying the fees or passing them on to the committee.
- Donor #1
  - \$100.00 contribution
  - I don't want to pay the fee of \$5.00 (listed on 31-B/F)
  - Total contribution = \$100.00 (listed on 31-A/E)
- Donor #2
  - \$100.00 contribution
  - I will pay the fee of \$5.00 (listed on 31-B/F)
  - Total contribution = \$105.00 (listed on 31-A/E)
- Any fee associated with the processing of the contribution must be disclosed as an offsetting expenditure.
- Please include the statement from the vendor (Donor Box, PayPal, Stripe, etc.) when aggregating fees for the event.
- Fees assessed may not be the same amount presented to the contributor.





May accept the following types of funds:

- ✓ monetary contributions
- ✓ loans
- ✓ in-kind contributions

-All funds **MUST** be deposited into the committee's campaign bank account!

-Order checks and a debit card.

-Ensure this account is **NOT** connected to any personal accounts and vice versa.

## **PAC, Candidate, Ballot Issue PAC**

# Contributions from Corporations

- Ballot issue PACs may accept contributions from corporations
  - Candidates may NOT
  - Common question:
    - May a candidate accept a contribution from a Ballot Issue PAC?
- Important Filing Note:
  - Form 30-B-1 should NOT be filed with the campaign finance report.
  - The treasurer's responsibility ends after the form is given to the corporation.
- Definition of a Corporation (Ohio Law):
  - A business that has filed articles of incorporation under R.C. 1701





A check from a contributor that was not honored by the bank should be itemized on the Statement of Expenditures.

Interest earned by the committee bank account or investment.

If loans are received during a reporting period, their total is transferred to this form from the Statement of Loans Received form.

The total of all the Statement of Other Income pages should appear on line three of the cover page.

Ensure all information is provided in each block per line item.

## Form 31-A-2 Statement of Other Income

# What can I spend the money on....?



- Bank related expenses, i.e. monthly fees, purchasing checks
- Processing fees for on-line services, i.e. website maintenance, third party processors for contributions
- Expenses related to the performance of official duties that the candidate would not otherwise incur
- Another candidate's committee or political party or PAC
- To influence the result of an election
  - Yard signs, bumper stickers, TV/Radio ads, consultants, fundraising expenses, staff, mileage reimbursements, office supplies/space
- Charitable contributions
  - 501 (c)(3)
- A fellow candidates committee or political party
- For duties of public office – expenses related to the performance of official duties that the candidate would not otherwise incur
- Loan payments

## Permissible Campaign Expenses

- “Legitimate” means conforming to recognized principles or accepted rules and standards.
- “Verifiable” means able to be proven true, confirmed, or authenticated.
- “Ordinary” means taking place according to customary occurrences or procedures.
- “Necessary” means appropriate and helpful to accomplishing a particular end.

In addition, the Ohio Election Integrity Commission has made clear that these expenses must be reasonable in cost and form.

- An expenditure is any transaction that results in funds leaving your committee’s bank account.
- These funds must be stated on Form 31-B or 31-F.



Form 31-B Statement of Expenditures

Form 31-F Statement of Expenditures  
for Social or Fund-Raising Event



# 31-B Statement of Expenditures

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- Yard signs
- Facebook page/ads
- Postcards/postage
- In-kind contributions
  - Your committee
  - Another committee
- Monthly bank fees
- Website maintenance
- Third party processors
- Reimbursements
  - ORC 3517.13 (O)
- Much more!
- <\$25???

The primary elements for complete disclosure of expenditures are:

- The name of the payee;
- The address of the payee;
- The date of the expenditure;
- The amount of the expenditure;
- A detailed purpose of the expenditure.

In some cases, more information or a more detailed itemization may be required.

## 31-F Statement of Expenditures for Social or Fund-Raising Event

Just like *Form 31-B*, all information must remain consistent.

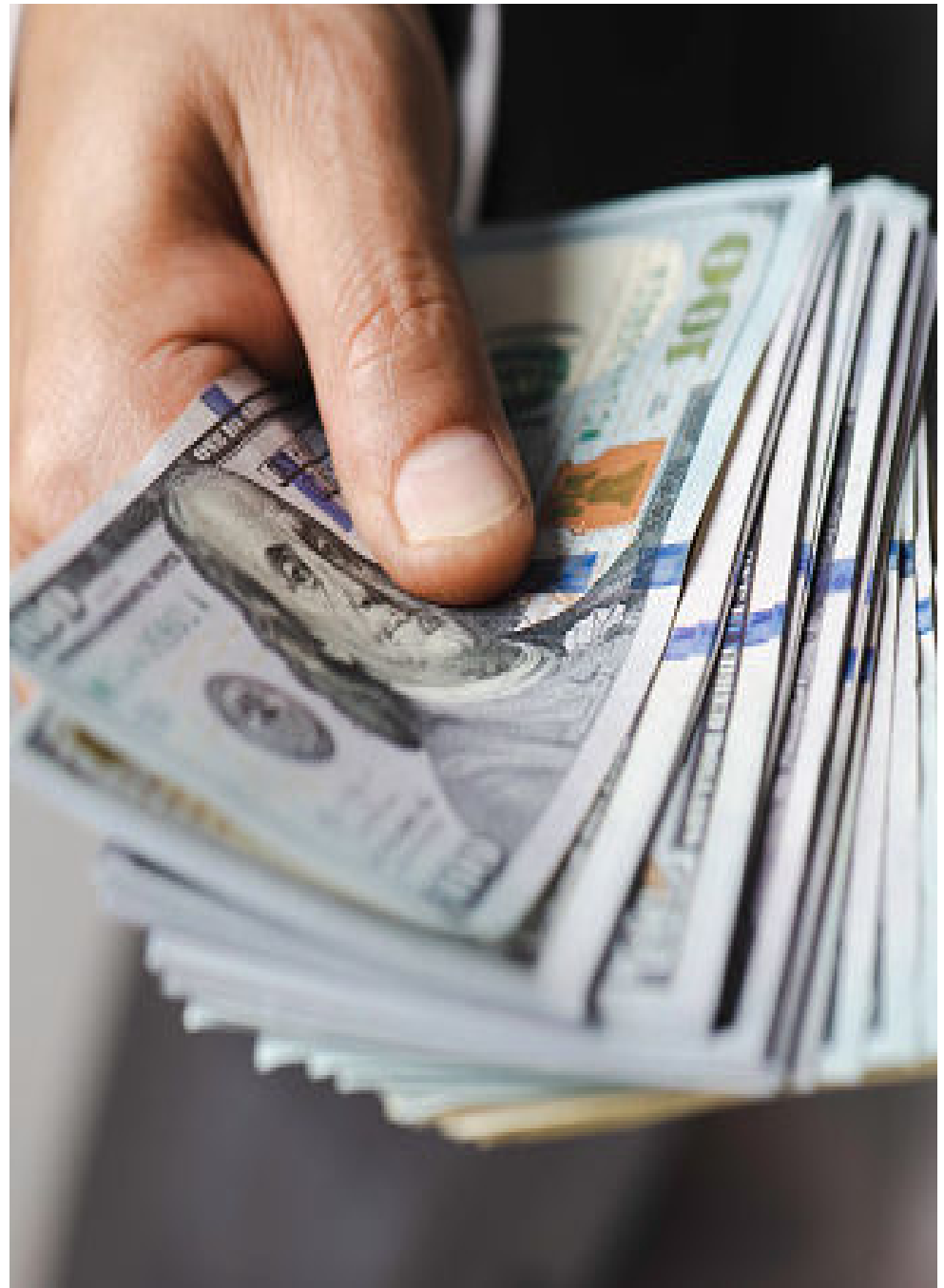
The campaign may NOT advance funds in any form (e.g., cash or check) to a candidate, employee, or volunteer; the expense must be incurred BEFORE reimbursement.

Acceptable supporting documentation for the expenses: receipts, cancelled checks, and/or bank statements.

Transfer the total sum for each event separately to *Form 31-B*.

Ex: "Expenses from *Form 31-E*  
event 00/00/20XX"

NO CASH EXPENSES  
NO BANK ACCOUNT TRANSFERS





# Fundraisers

Raffles, Auctions, & Bake Sales:  
**Two transactions to disclose:**  
Item donor and buyer.

When an item is donated, the fair market value of the item is an ***In-Kind Contribution.***

When the item is purchased, the full value of the purchase is a ***Monetary Contribution.***

**REMEMBER:**  
In-Kind contributions count toward limit.  
Corporations may **NOT** contribute, even In-Kind.

Ballot Issue PACs are also **prohibited** from contributing to a candidate's committee.

*R.C. 3517.13(O); OAC 111:2-1-03*

# Raffle Time



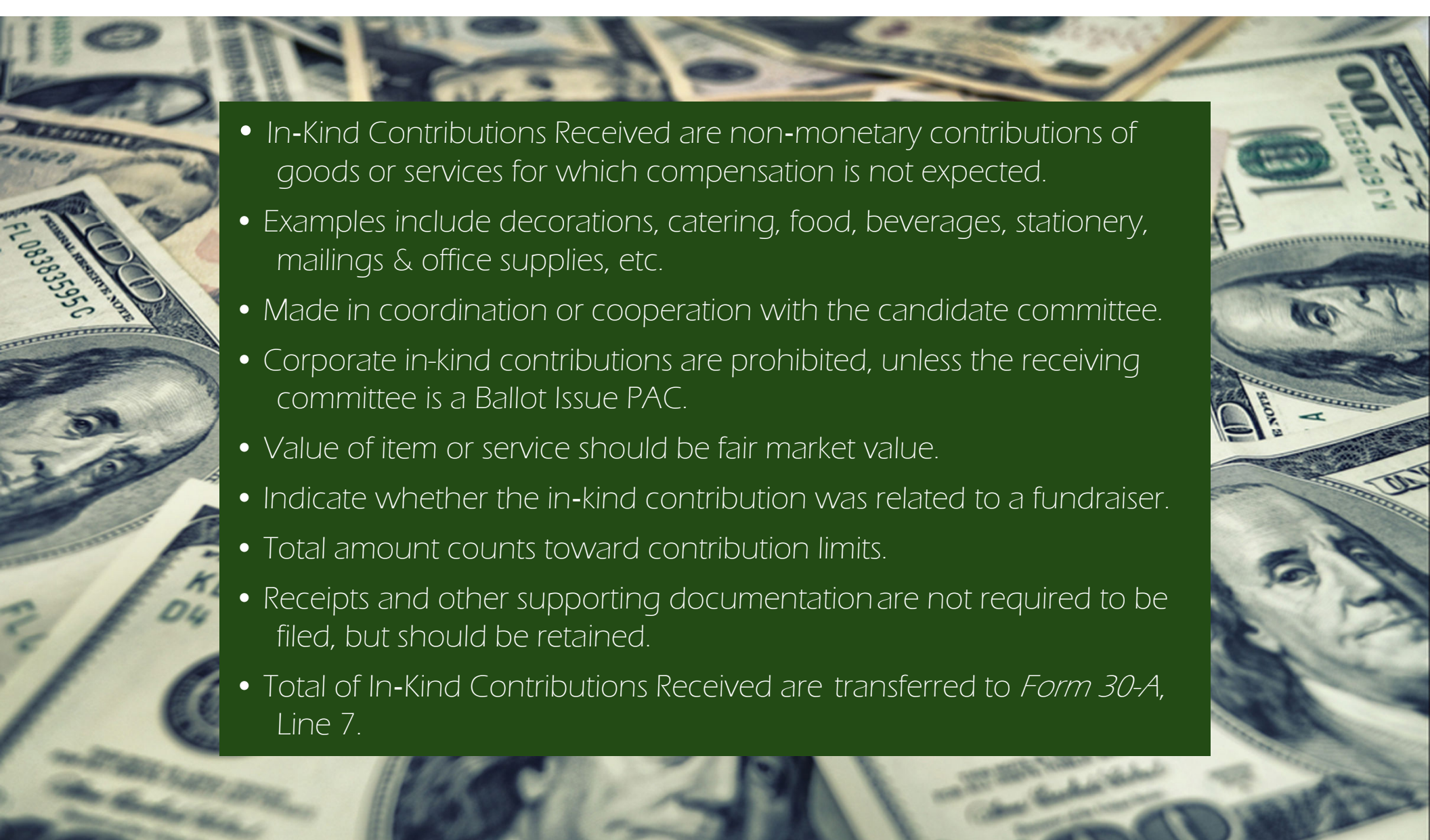
The use of raffles or other games of chance to raise money for a campaign committee, political action committee, political party, or any other political entity, while not specifically prohibited in the campaign finance statutes, is discouraged for many reasons.

A campaign treasurer must keep a strict account of all contributions received – regardless the amount of the contribution. Second, the raffle or other games or schemes of chance in which persons pay to play may be a lottery prohibited by Article XV, Section 6 of the Ohio Constitution or may constitute gambling in violation of R.C. 2915. In addition, political fund-raising events involving a raffle or other scheme or game of chance held on the premise of a liquor permit holder may involve a violation of OAC 4301:1-1-53 of the Ohio Department of Commerce, Division of Liquor Control.

Many fund-raising events award door prizes to some persons who attend. Giving door prizes of minimal value, such as flower arrangements, is unlikely to constitute a violation because the persons participating would have contributed regardless of the possibility of receiving a prize. But if the value of the door prize is significant enough to encourage contributors to purchase an entrance ticket in order to win the prize, then a violation may have occurred.

Questions or information on raffles and other schemes or games of chance should be referred to the county prosecutor in the county where the activity occurs.

*SOS Advisory No. 94-04*

- 
- In-Kind Contributions Received are non-monetary contributions of goods or services for which compensation is not expected.
  - Examples include decorations, catering, food, beverages, stationery, mailings & office supplies, etc.
  - Made in coordination or cooperation with the candidate committee.
  - Corporate in-kind contributions are prohibited, unless the receiving committee is a Ballot Issue PAC.
  - Value of item or service should be fair market value.
  - Indicate whether the in-kind contribution was related to a fundraiser.
  - Total amount counts toward contribution limits.
  - Receipts and other supporting documentation are not required to be filed, but should be retained.
  - Total of In-Kind Contributions Received are transferred to *Form 30-A*, Line 7.

## In-Kind Contributions Received | 31-J-1

## 31-J-1 In-Kind Contributions Received

Is considered a campaign contribution and should be reported on *Form 31-J-1*.

Candidates may donate items or money to their own campaign committees so long as they do NOT expect to be reimbursed.

Examples of items that can be donated:

signs, stamps, paper, buttons, shirts, and more!

(If the candidate expects to be reimbursed at a later date and in another reporting period, then the amount is listed as an outstanding debt on *Form 31-N*. This is discussed in a later slide.)

Although there is no contribution limit on the amount of in-kind contributions a candidate may make to their campaign committee, in-kind amounts do count toward the \$1000 threshold for determination of whether a pre-election report must be filed.

**R.C. 3517.01(C)(16)**  
**R.C. 3517.01**

## 31-J-2 In-Kind Contributions Made

An in-kind contribution made occurs when a committee gives items or services to another committee or pays the bill for items or services for another committee's benefit. An in-kind contribution made is considered a campaign disbursement and should be reported as such on *Form 31-J-2*. If the in-kind contribution made involved the outlay of money, then a corresponding expenditure entry should appear on *Form 31-B*, or if related to an event, *Form 31-F*.

**R.C. 3517.01(C)(16)**

# Permitted Use of Funds

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- A ballot issue committee may use its contributions only in ways that match the definition of expenditure, as defined in *R.C. 3517.01(C)(6)*, or to refund excess or illegal contributions. A ballot issue committee may spend money in a manner intended to influence an election or to make a charitable contribution. Charitable contributions are those made to a charity designated as exempt from federal income taxation under subsection 501(a) and described in subsections 501(c)(3), 501(c)(4), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code, or to any charity approved by advisory opinion of the Ohio Elections Commission.
- Because a ballot issue committee may accept corporate contributions, a ballot issue committee may not contribute to a candidate's campaign committee, a political party, legislative campaign fund, PAC, or PCE.
- Questions about a ballot issue committee's use of public property or tax monies to support or oppose an issue or question should be referred to the prosecutor or auditor of that jurisdiction.

# Bank transfers....

Campaign committees may not make any refund of any contribution, unless the purpose is to refund a contribution in excess of the applicable contribution limit or to refund a contribution that has been found to be illegal.

*OEC Adv. 99ELC-03*

Bank transfers out of the campaign committee and into your personal bank account can be construed as a refund on a contribution.





Money that is given to the campaign and expects to be reimbursed.

**VS**

Items purchased for the campaign and expect to be reimbursed but will not be reimbursed this reporting period.

*R.C. 3517.13(O); OAC 111:2-1-03*





## Additional loan information

- Disclosed on *Form 31-C*, Statement of Loans Received.
- Keeps a running tally of outstanding loans.
- Shows previous outstanding loans.
- New loans are transferred to *Form 31-A-2* as other income; reference slide #34.
- Must be included with every report until paid back in full or forgiven. \*
- Payments to the loans are transferred to *Form 31-B* as an expenditure. Supporting documentation in the form of a cancelled check and/or bank statement.
- As long as a loan remains outstanding, each report filed by the campaign committee must disclose the obligation until it is paid or forgiven. \*
- Total outstanding balance is reported on *Form 30-A*, line 9.
- Directions are on the bottom of the form.

\* If there is a remaining loan balance, then a letter needs to be written from the guarantor stating the balance of the loan is forgiven.

Disclosed on *Form 31-N* Statement of Outstanding Debts

New debts are transferred to line 10 on the cover page,  
*Form 30-A*

Payments made are transferred to *Form 31-B*,  
reference slide #31

When a campaign committee has received a good or service that is 60 days or more payable at the time of a reporting deadline, it must disclose the transaction within that report.

The debt, and any activity relating to it, must be in each report until the debt is repaid or forgiven by the contributor.

The debt remains on the report until it is paid.

If the debt is forgiven, the amount forgiven is considered an in-kind contribution.

More  
information  
on





**CORRECTIVE**

**ACTION**

**AMENDMENTS**

**File an Amendment When:**

Correction needed | New information obtained | Ordered by auditing authority |  
Incomplete report | Missing address/employer, etc.

**Must Include:**

Report cover page or cover letter identifying the committee & report amended

**Deadline:**

Immediately upon discovery | 21 days if requested by auditing authority

**Not Required For:**

Voided expenditures | NSF contributions | Corporate/excess refunds

# Terminating a Campaign

Complete sections 1 & 2 with campaign info.

Check the box in 2<sup>nd</sup> block indicating termination.

Section 4 will have amounts carried over from the report forms if there is money in the account. Otherwise, lines 1-6 should contain zeros.



**Frank LaRose**  
Ohio Secretary of State

**Ohio Campaign Finance Report**  
Form 38-A  
ORC 3517.10

Committee Name \_\_\_\_\_ Office Sought \_\_\_\_\_ District \_\_\_\_\_  
 Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Candidate Name OR PAC Registration Number \_\_\_\_\_ Treasurer Name \_\_\_\_\_ Election Date (MM/DD/YYYY) \_\_\_\_\_

**Type of Report (choose one):**  
 Annual  Semiannual  Pre-Primary  Post-Primary  Pre-General  Post-General  
 Statewide Candidates Only:  July Monthly  August Monthly  September Monthly \_\_\_\_\_ Year \_\_\_\_\_

**Amended Report** **Termination** **Short Form Report (R.C. 3517.10(H))**  
 No  Yes  Check this box if the committee wishes to terminate with this report  Check this box if the committee is filing a short term report. See attached instructions.

1. Amount brought forward from last report	
2. Total monetary contributions (From Forms 31-A and 31-E)	
3. Total other income (From Form 31-A-2)	
4. Total funds available (sum of lines 1, 2, 3)	
5. Total monetary expenditures (From Forms 31-B and 31-F)	
6. Balance on hand (line 4 minus line 5)	
7. Value of in-kind contributions received (From Form 31-J-1)	
8. Value of in-kind contributions made (From Form 31-J-2)	
9. Outstanding loans owed by committee (From Form 31-C)	
10. Outstanding debts owed by committee (From Form 31-N)	
11. Outstanding loans owed to committee (From Form 31-K)	
12. Value of independent expenditures made (From Form 31-U)	

THIS STATEMENT IS MADE UNDER PENALTY OF ELECTION FALSIFICATION.  
 WHOEVER COMMITS ELECTION FALSIFICATION IS GUILTY OF A FELONY OF THE FIFTH DEGREE.

\_\_\_\_\_  
 \_\_\_\_\_

Contribution Pages \_\_\_\_\_ Expenditure Pages \_\_\_\_\_ Other Pages \_\_\_\_\_ Total Pages \_\_\_\_\_

Last Updated 09/2017

A committee must have a zero-dollar balance and no outstanding loans or debts before it can terminate. When these criteria have been met, a committee must file a final report listing all activity, if any, that has occurred since the previous report.

## What is a Disclaimer

A disclaimer is the portion of a political message that identifies the name of the entity that paid for the item on which the disclaimer appears. A readable disclaimer must appear on almost everything that is created to influence an election, including electronic messages.

*R.C. 3517.105, 3517.20; OEC Advs. 96ELC-10 and 2012ELC-04*

A complete disclaimer for a campaign committee includes the phrase, "Paid for by," followed by the name of the campaign committee, in a conspicuous place.

# Social Media Disclaimers



- Facebook
- Instagram
- X (formerly Twitter)
- Nextdoor
- Reddit
- LinkedIn
- Individual websites
- Emails

**SAMPLE**

## Intro

Welcome to the Facebook page for [redacted].

**i** Page · Elected Official

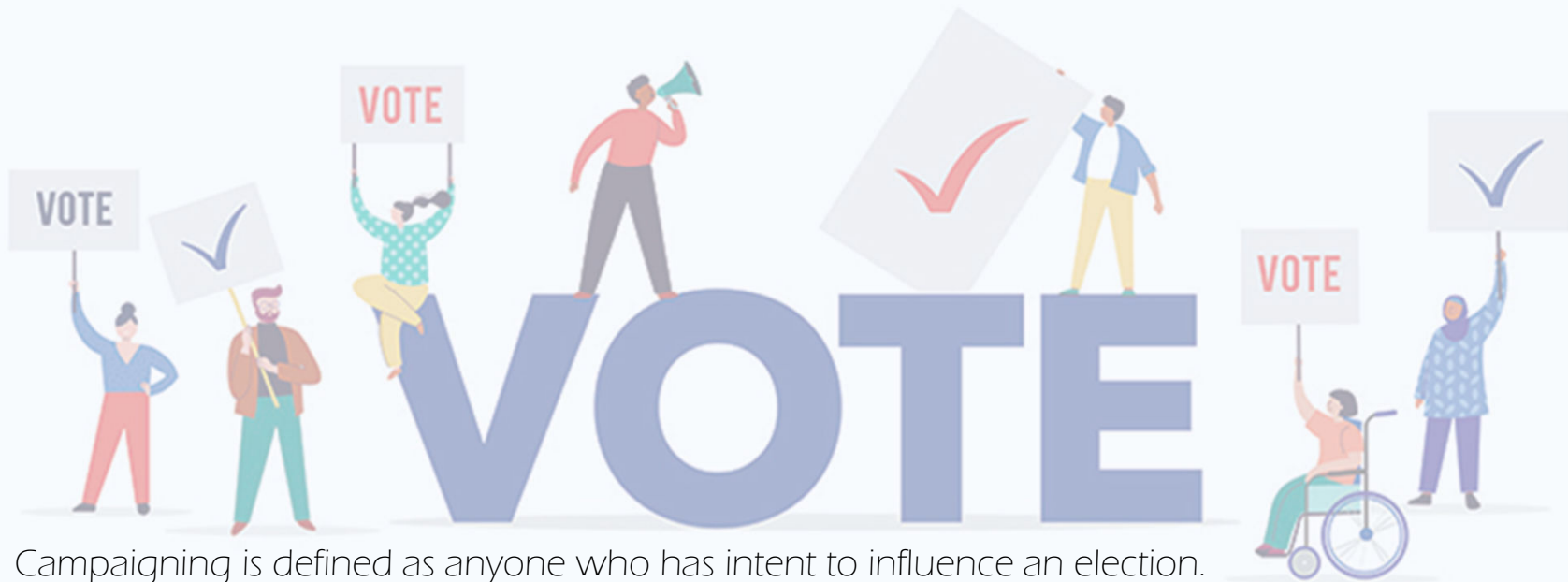
**i** Friends For [redacted]  
is responsible for this Page

**e** info@[redacted].com

**globe** r[redacted].com

**star** Not yet rated (0 Reviews) **i**





- Campaigning is defined as anyone who has intent to influence an election.
  - An advertisement or item that might, even in part, be bought with the intent of influencing a current or future election or to build or maintain name recognition are reportable and must bear a disclaimer. This would include items bought with the personal funds of the candidate or officeholder. Examples include items distributed at public events, such as high school basketball program ads or free items. *OEC Adv. 89-04*
- Individuals
  - Any individual acting completely alone is not required to place a disclaimer on a political communication. Candidates are not considered individuals for purposes of the disclaimer requirement and must include a disclaimer on all political communication unless the item is specifically exempted by rule or given an exemption by the Secretary of State.
- Candidate Campaign Committee Disclaimer Wording
  - A complete disclaimer for a candidate’s campaign committee includes the phrase, “Paid for by,” followed by the name of the candidate’s campaign committee, in a conspicuous place.
    - Social Media: place in your bio or tag line so that when a person views the profile it is visible.
  - The name of the committee used in a disclaimer must always match the name of the committee on the most recently filed Designation of Treasurer form. *R.C. 3517.20; OEC Adv. 2012ELC-04*



# Two Final Topics

## Issuance of Certificate

A successful candidate will receive their certificate of nomination or election, as appropriate, only after complying with all campaign finance filing requirements.

## Late Reports

When a required report is filed late, the county board of elections or the Secretary of State may refer the matter to the Ohio Elections Commission.

- 21-day notice is first formal attempt to contact candidate and treasurer via certified mail
- Referral to Public Integrity Division
- Chapter 15 – Ohio Elections Commission in the Candidate Handbook

That wraps up the content.  
Please call or email me with questions.