

How do in-kind contributions affect my balance?

Prior to January 1, 2015, an in-kind contribution required the user to add a matching expenditure in order to "offset" the contribution and balance the ledger.

As of January 1, 2015, a user will not need to offset an in-kind contribution.* Please note that while the in-kind amount is displayed, it will not be included in the running totals or the balances. For example, if you have a \$0 balance and receive a \$200 in-kind contribution of internet services on July 4, 2015, you will simply add a \$200 contribution to your ledger, check the in-kind box, and add a comment regarding the internet services. Your balance will remain \$0 (the original amount).

As a reminder, an in-kind contribution is “anything of value, other than money, that is accepted by or coordinated with a filing entity” (Utah Code 20A-11-101(24)).

*January 1, 2015 is related to the contribution date, not the date a contribution is added to the ledger. If a user logs in today and inputs a transaction with a contribution date prior to January 1, 2015, the user would still need to offset the in-kind transaction by adding an identical expenditure. If you already offset an in-kind contribution in 2015, the Lieutenant Governor’s Office will fix the offset to reflect your proper balance.

What does “in-kind” mean?

“In-kind contribution” means anything of value, other than money, that is accepted by or coordinated with a filing entity.” See [Utah Code 20A-11-101\(24\)](#). Any entity has the option to check an “In-kind” box when adding a contribution to their ledger if the contribution meets the statutory definition.

Each in-kind contribution requires an explanatory comment (e.g. “Internet services”).

What does “PSA” mean?

PSA (public service assistance) is aid given to an officeholder to defray officeholder costs. For the complete definition please see [Utah Code 20A-11-101\(45\)](#). An officeholder has the option to check the “PSA” box for any contribution added to their ledger that meets the statutory definition.

A contribution marked PSA does not require an additional comment. If an officeholder would like to add a comment regarding a PSA they should use the Optional Comment box.

Where are the tabs for contributions or expenditures in the import sheet?

The contribution and expenditure sheets are “hidden” until a user selects the appropriate entity type from the drop-down menu on the information tab.

Because different entity types have different statutory requirements a user must choose the appropriate entity type prior to inputting contributions or expenditures.

If you choose to file reports using the import sheet rather than using the ledger, *please only use the latest version*. You can download this directly through your financial ledger.

What is the Optional Comment box?

This new box allows a user to add an additional comment to any contribution. Any information that is entered will be publicly viewable. Please limit your comments to 255 characters. If a comment exceeds this limit, the system will not save your information.

A PSA does not require a comment. If a candidate/officeholder would like to add a comment regarding a PSA they received they should use the Optional Comment box. In-kind contributions *require* a comment in the “in-kind comment” box.