

## Reporting Contributions and Expenditures

The primary objective of the New York State Board of Elections Campaign Finance Unit is to ensure compliance with the state's campaign financial disclosure laws.

One of our most important duties is to assist candidates, treasurers and their committees with filing campaign financial disclosure reports that provide details about the funds they are raising and spending.

Schedules described in this brochure are used to provide details of contributions and expenses in campaign financial disclosure reports. For more information check our Campaign Finance Handbook or visit our website for details.

We operate a toll free number during business hours (800-458-3453) and our website is available 24 hours a day at [www.elections.ny.gov](http://www.elections.ny.gov).



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## Schedules for Campaign Financial Disclosure Reporting



### NEW YORK STATE BOARD OF ELECTIONS



# Contribution and Expenditure Schedules - Overview

## CONTRIBUTIONS

### Schedule A

Monetary contributions received from:

- Individuals
- Candidate/candidate's spouse
- Family members of candidate
- Partnerships

### Schedule B

Monetary contributions received from corporations. These are subject to:

- Corporate aggregate calendar year giving limit
- Candidate/committee receipt limit

### Schedule C

Monetary contributions received from all other contributors:

- Political committees
- PACs
- LLCs
- Unions, foundations, etc.

### Schedule D

In-kind contributions (non-monetary contributions):

- Services/facilities provided
- Property given
- Expenses paid by someone else

### Schedule E

Other receipts:

- Interest/dividends
- Proceeds of a sale/ lease
- Other

## EXPENDITURES

### Schedule F

Expenditure/payments:

- For candidate/committee expenses
- Reimbursements to individuals
- Reimbursements for credit card expenses

## TRANSFERS

### Schedule G

Transfers in

### Schedule H

Transfers out

There are only two types of transfers:

- Type 1 -Transfer of money between a party or constituted committee and a candidate or candidate's authorized committee.
- Type 2 - Transfer of money or anything of value between two authorized committees solely supporting the same candidate.

## LOANS, LIABILITIES, REFUNDS

### Schedule I

Loans received:

- Evidence of indebtedness required to be filed

### Schedule J

Loan repayments

*Keep track of outstanding loan balances on Schedule N*

### Schedule K

Liabilities/ loans forgiven:

- Evidence of forgiveness required to be filed
- Adjust Schedule N to reflect forgiveness

### Schedule L

Expenditure refunds (increases cash balance):

- Overpayments
- Return of deposits

### Schedule M

Contributions refunded (decreases cash balance)

## RECORD-KEEPING

### Schedule N

Outstanding liabilities/loans (detail on the following schedules should also be entered on Schedule N as applicable):

#### Liabilities

Schedule K– forgiven  
Schedule F - payment

#### Loans

Schedule I - report  
Schedule J - repayment  
Schedule K - forgiven

### Schedule O

Partners/ subcontracts

#### Partners

(from Schedule A)  
Over \$2500

#### Subcontracts

(from Schedule F)  
\$10,000 statewide  
\$5,000 all other

## HOUSEKEEPING

### Schedule P

Non-campaign receipts

### Schedule Q

Non-campaign expenses

*Schedules P and Q can only be used by party and constituted committees*

## ALLOCATIONS

### Schedule R

Expense allocation among candidates (for party, constituted, and authorized multi-candidate committees only)

