

HOW TO REPORT OUT-OF-POCKET EXPENDITURES (LOCAL FILERS)

Local filers who file campaign finance reports with municipal election officials may make out-of-pocket expenditures for their campaigns using their personal funds.

Example: A school committee candidate uses his personal funds to buy lawn signs, paying the vendor directly with his personal debit card, rather than first depositing the funds into his campaign account.

This illustrated guide shows how to disclose such out-of-pocket expenditures.



Step 1:

Enter a contribution from the candidate to the campaign on the receipts schedule ([form CPF M102](#))

SCHEDULE A: RECEIPTS

M.G.L. c. 55 requires that the name and residential address be reported, in alphabetical order, for all receipts over \$50 in a calendar year. Committees must keep detailed accounts and records of all receipts, but need only itemize those receipts over \$50. In addition, the occupation and employer must be reported for all persons who contribute \$200 or more in a calendar year.

(A "Schedule A: Receipts" attachment is available to complete, print and attach to this report, if additional pages are required to report all receipts. Please include your committee name and a page number on each page.)

Date Received	Name and Residential Address (alphabetical listing required)	Amount	Occupation & Employer (for contributions of \$200 or more)
8/30/2021	Stephen Nelson (Candidate) 4321 Main Street Anytown, MA 01234	\$650	Candidate loan (used personal debit card for lawn sign purchase)

Step 2:

Disclose the vendor on the expenditures schedule. By reporting a receipt and an expenditure, the account will balance.

SCHEDULE B: EXPENDITURES

M.G.L. c. 55 requires committees to list, in alphabetical order, all expenditures over \$50 in a reporting period. Committees must keep detailed accounts and records of all expenditures, but need only itemize those over \$50. Expenditures \$50 and under may be added together, from committee records, and reported on line 13.

(A "Schedule B: Expenditures" attachment is available to complete, print and attach to this report, if additional pages are required to report all expenditures. Please include your committee name and a page number on each page.)

Date Paid	To Whom Paid (alphabetical listing)	Address	Purpose of Expenditure	Amount
8/30/2021	Northwest Printing	1234 Main Street Anytown, MA 01234	Lawn signs for 2021 campaign (Candidate loan)	\$650

Step 3:

**Report the out-of-pocket expenditure as a liability,
if the candidate hopes to be paid back some day.
This step is optional, but recommended.**

SCHEDULE D: LIABILITIES

M.G.L. c. 55 requires committees to report ALL liabilities which have been reported previously and are still outstanding, as well as those liabilities incurred during this reporting period.

Date Incurred	To Whom Due	Address	Purpose	Amount
8/30/2021	Stephen Nelson (Candidate)	1234 Main Street Anytown, MA 01234	Made out of pocket expenditure for campaign lawn signs	\$650