

is, all individual disbursements of less than \$5,000 each).

Enter in Line (J) the total of all transactions with this payee for this schedule (the sum of Lines (H) and (I)).

An Initial Itemization Page must be completed for each payee. Only one payee should be reported per page. If the Initial Itemization Page does not provide enough space, the Continuation Itemization Page(s) should be used to report additional disbursements to the payee.

Add the total amount of itemized disbursements to named vendors (the sum of the amounts entered in Line (H) on all Initial Itemization Pages for Schedule 17 and enter the total on Line 1 of Summary Schedule 17 on the Detailed Summary Page. Add the total amount of non-itemized disbursements to named vendors (the sum of the amounts entered in Line (I) on all Initial Itemization Pages for Schedule 17) and enter the total on Line 2 of Summary Schedule 17. Enter in Line 3 of Summary Schedule 17 the total of all disbursements to officers allocated to the schedule. This is the sum of the amounts that correspond to the percentages entered in Line (I) of Schedule 11. Enter in Line 4 of Summary Schedule 17 the total of all disbursements to employees allocated to the schedule. This is the sum of the amounts that correspond to the percentages entered in Line (I) of Schedule 12. Enter the total amount of all other disbursements relating to this schedule made to other payees during the reporting period on Line 5 of Summary Schedule 17. This is the total from your organization's books of all disbursements relating to this schedule made to payees who did not have a single disbursement of \$5,000 or more or disbursements that aggregated \$5,000 or more. Add Lines 1 through 5 and enter the total on Line 6 of Summary Schedule 17 and in Item 52 (Contributions, Gifts and Grants) of Statement B.

## **SCHEDULE 18 – GENERAL OVERHEAD**

– Report the labor organization's direct and indirect disbursements to all entities and individuals during the reporting period associated with general overhead that cannot be allocated to any of the other disbursement categories in Statement B.

Some disbursements for overhead do not support a specific function, so these disbursements should be reported in this schedule. Include support personnel at the labor organization's headquarters, such as building maintenance personnel and security guards, and other overhead costs. Not all support staff should be included in General Overhead. For instance, the salary of an assistant, whenever possible, should be allocated at the same ratio as the person or persons to whom they provide support.

For all major disbursements in this category:

Enter in Column (A) of an Initial Itemization Page the full name and business address of the entity or individual to which the disbursement was made. Do not abbreviate the name of the entity or individual. If you do not know and cannot reasonably obtain the full address of the entity or individual, the union may report only the city and state.

Enter in Column (B) the type of business or job classification of the entity or individual to which the union disbursed \$5,000 or more in General Overhead during the reporting period, such as office supplies vendor, landlord, mortgage lender, cleaning firm, security firm, etc.

Enter in Column (C) the purpose of the disbursement of \$5,000 or more, in sufficient detail to determine why the disbursement cannot be allocated to another schedule.

Enter in Column (D) the date that the disbursement of \$5,000 or more was made. The date of disbursement for reporting purposes is the date the labor