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Via C-Access July 1, 2016

Anne S. Squadron Squadron for New York

Dear Anne Squadron:

Please find attached the New York City Campaign Finance Board's ("CFB" or "Board") Final Audit Report for the 2013 campaign of Daniel L. Squadron (the "Campaign"). CFB staff prepared the report based on a review of the Campaign's financial disclosure statements and documentation submitted by the Campaign.

This report incorporates the Board's final determination of September 24, 2015 (attached). As detailed in the report, the Campaign did not fully demonstrate compliance with the Campaign Finance Act (the "Act") and the Board Rules (the "Rules").

As detailed in the attached Final Board Determination, the Campaign must repay the following:

CATEGORY	Amount
Public Funds Repayment	\$30,084.06
Penalties Assessed	\$1,975.00
Total Owed	\$32,059.06

The full amount owed must be paid no later than **July 31, 2016**. Please send a check in the amount of \$32,059.06, payable to the "New York City Election Campaign Finance Fund," to: New York City Campaign Finance Board, 100 Church Street, 12th Floor, New York, NY 10007.

If the CFB is not in receipt of the full amount owed by **July 31, 2016**, the Candidate's name and the amount owed will be posted on the CFB's website. The CFB may also initiate a civil action to compel payment. In addition, the Candidate will not be eligible to receive public funds for any

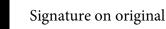
future election until the full amount is paid. Further information regarding liability for this debt can be found in the attached Final Board Determination.

The Campaign may challenge a public funds determination in a petition for Board reconsideration within thirty days of the date of the Final Audit Report as set forth in Board Rule 5-02(a). However, the Board will not consider the petition unless the Campaign submits new information and/or documentation and shows good cause for its previous failure to provide this information or documentation. To submit a petition, please call the Legal Unit at 212-409-1800.

The January 15, 2014 disclosure statement (#16) was the last disclosure statement the Campaign was required to file with the CFB for the 2013 elections. The Campaign is required to maintain its records for six years after the election, and the CFB may require the Campaign to demonstrate ongoing compliance. *See* Rules 3-02(b)(3), 4-01(a), and 4-03. In addition, please contact the New York State Board of Elections for information concerning its filing requirements.

The CFB appreciates the Campaign's cooperation during the 2013 election cycle. Please contact the Audit Unit at 212-409-1800 or <u>AuditMail@nyccfb.info</u> with any questions about the enclosed report.

# Sincerely,



Sauda S. Chapman Director of Auditing and Accounting

c: Daniel L. Squadron



Squadron for New York

Attachments

# **EC2013 Final Audit Report**

Squadron for New York

July 2016

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# **RESULTS IN BRIEF**

The results of the New York City Campaign Finance Board's ("CFB" or "Board") review of the reporting and documentation of the 2013 campaign of Daniel Squadron (the "Campaign") indicate findings of non-compliance with the Campaign Finance Act (the "Act") and Board Rules (the "Rules") as detailed below:

# **Disclosure Findings**

Accurate public disclosure is an important part of the CFB's mission. Findings in this section relate to the Campaign's failure to completely and timely disclose the Campaign's financial activity.

- The Campaign did not report or inaccurately reported financial transactions to the Board (see Finding #1).
- The Campaign did not file the required daily disclosure statements during the two weeks preceding the 2013 primary and runoff elections (see Finding #2).
- The Campaign did not disclose payments made by its vendors to subcontractors (see Finding #3).

# **Contribution Findings**

All campaigns are required to abide by contribution limits and adhere to the ban on contributions from prohibited sources. Further, campaigns are required to properly disclose and document all contributions. Findings in this section relate to the Campaign's failure to comply with the requirements for contributions under the Act and Rules.

- The Campaign accepted aggregate contributions exceeding the \$4,950 contribution limit for the 2013 election cycle (see Finding #4).
- The Campaign accepted contributions from prohibited sources (see Finding #5).
- The Campaign accepted a contribution from an unregistered political committee (see Finding #6).
- The Campaign did not document the fair market value of in-kind contributions received and did not disclose in-kind contributions received (see Finding #7).
- The Campaign did not report that contributions were received through intermediaries and did not provide intermediary affirmation statements for contributions received through intermediaries (see Finding #8).

# Expenditure Findings

Campaigns participating in the Campaign Finance Program are required to comply with the spending limit. All campaigns are required to properly disclose and document expenditures and disburse funds in accordance with the Act and Rules. Findings in this section relate to the Campaign's failure to comply with the Act and Rules related to its spending.

• The Campaign did not properly report and/or document its joint expenditures (see Finding #9).

# Public Matching Funds Findings

The CFB matches contributions from individual New York City residents at a \$6-to-\$1 rate, up to \$1,050 per contributor. The CFB performs reviews to ensure that the correct amount of public funds was received by the Campaign and that public funds were spent in accordance with the Act and Rules. Findings in this section relate to whether any additional public funds are due, or any return of public funds by the Campaign is necessary.

• The Campaign is required to return its final bank balance (see Finding #10).

# BACKGROUND

The Campaign Finance Act of 1988, which changed the way election campaigns are financed in New York City, created the voluntary Campaign Finance Program. The Program increases the information available to the public about elections and candidates' campaign finances, and reduces the potential for actual or perceived corruption by matching up to \$175 of contributions from individual New York City residents. In exchange, candidates agree to strict spending limits. Those who receive funds are required to spend the money for purposes that advance their campaign.

The CFB is the nonpartisan, independent city agency that administers the Campaign Finance Program for elections to the five offices covered by the Act: Mayor, Public Advocate, Comptroller, Borough President, and City Council member. All candidates are required to disclose all campaign activity to the CFB. This information is made available via the CFB's online searchable database, increasing the information available to the public about candidates for office and their campaign finances.

All candidates must adhere to strict contribution limits and are banned from accepting contributions from corporations, partnerships, and limited liability companies. Additionally, participating candidates are prohibited from accepting contributions from unregistered political committees. Campaigns must register with the CFB, and must file periodic disclosure statements reporting all financial activity. The CFB reviews these statements after they are filed and provides feedback to the campaigns.

The table below provides detailed information about the Campaign:

Name: Daniel L. Squadron ID: 1512 Office Sought: Public Advocate

Committee Name: Squadron for New York Classification: Participant Certification Date: June 7, 2013

Ballot Status: Primary, Runoff Primary Election Date: September 10, 2013 Runoff Election Date: October 1, 2013 Party: Democratic Contribution Limit: Primary: \$4,950 Runoff: \$2,475

Expenditure Limit: 2010–2012: \$303,000 2013 Primary: \$4,018,000 2013 Runoff: \$2,009,000 2013 General: N/A

Public Funds: Received: \$2,558,599 Returned: \$0

Campaign Finance Summary: <u>http://bit.ly/1yS6fXb</u>

#### SCOPE AND METHODOLOGY

Pursuant to Admin. Code § 3-710(1), the CFB conducted this audit to determine whether the Campaign complied with the Act and Rules. Specifically, we evaluated whether the Campaign:

- 1. Accurately reported financial transactions and maintained adequate books and records.
- 2. Adhered to contribution limits and prohibitions.
- 3. Disbursed funds in accordance with the Act and Rules.
- 4. Complied with expenditure limits.
- 5. Received the correct amount of public funds, or whether additional funds are due to the Campaign or must be returned.

Prior to the election, we performed preliminary reviews of the Campaign's compliance with the Act and Rules. We evaluated the eligibility of each contribution for which the Campaign claimed matching funds, based on the Campaign's reporting and supporting documentation. We also determined the Candidate's eligibility for public funds by ensuring the Candidate was on the ballot for an election, was opposed by another candidate on the ballot, and met the two-part threshold for receiving public funds. In January of 2013, we requested all bank statements to date from the Campaign and reconciled the activity on the statements provided to the Campaign's reporting. We then provided the results of this preliminary bank reconciliation to the Campaign on May 15, 2013. Based on various criteria, we also selected the Campaign for an onsite review, and visited the Campaign's location to observe its activity and review its recordkeeping. After the election, we performed an audit of all financial disclosure statements submitted for the election (see summary of activity reported in these statements at Appendix #1).

To verify that the Campaign accurately reported and documented all financial transactions, we requested all of the Campaign's bank statements and reconciled the financial activity on the bank statements to the financial activity reported on the Campaign's disclosure statements. We identified unreported, misreported, and duplicate disbursements, as well as reported disbursements that did not appear on the Campaign's bank statements. We also calculated debit and credit variances by comparing the total reported debits and credits to the total debits and credits amounts appearing on the bank statements. Because the Campaign reported that more than 25% of the dollar amount of its total contributions were in the form of credit card contributions— or had a variance between the total credit card contributions reported and the credits on its merchant account statements of more than 4%—we reconciled the transfers on the submitted merchant account statements to the deposits on the bank account statements.

As part of our reconciliation of reported activity to the bank statements the Campaign provided, we determined whether the Campaign properly disclosed all bank accounts. We also determined if the Campaign filed disclosure statements timely and reported required activity daily during the two weeks before the election. Finally, we reviewed the Campaign's reporting to ensure it

disclosed required information related to contribution and expenditure transactions, such as intermediaries and subcontractors.

To determine if the Campaign adhered to contribution limits and prohibitions, we conducted a comprehensive review of the financial transactions reported in the Campaign's disclosure statements. Based on the Campaign's reported contributions, we assessed the total amount contributed by any one source and determined if it exceeded the applicable limit. We also determined if any of the contribution sources were prohibited. We reviewed literature and other documentation to determine if the Campaign accounted for joint activity with other campaigns.

To ensure that the Campaign disbursed funds in accordance with the Act and Rules, we reviewed the Campaign's reported expenditures and obtained documentation to assess whether funds were spent in furtherance of the Candidate's nomination or election. We also reviewed information from the New York State Board of Elections and the Federal Election Commission to determine if the Candidate had other political committees active during the 2013 election cycle. We determined if the Campaign properly disclosed these committees, and considered all relevant expenditures made by such committees in the assessment of the Campaign's total expenditures.

We requested records necessary to verify that the Campaign's disbursement of public funds was in accordance with the Act and Rules. Our review ensured that the Campaign maintained and submitted sufficiently detailed records for expenditures made in the election year that furthered the Candidate's nomination and election, or "qualified expenditures" for which public funds may be used. We specifically omitted expenditures made by the Campaign that are not qualified as defined by the Campaign Finance Act § 3-704.

In order to document broadcast and media expenditures as qualified expenditures, the CFB requires that campaigns provide detailed broadcast records, invoices, and proof of payment for the associated expenditures. In its response to the Draft Audit Report, the Campaign provided "Buy Detail Reports," invoices, a broadcast accounting record, and proof of payment for its broadcast expenditures with Screen Strategies Media. The Campaign failed to provide detailed broadcast records that include the actual date(s) and time(s) each broadcast was aired, the number of placements, credits issued for unaired broadcasts, fees charged, etc. The broadcast accounting records provided by the Campaign included dates aired by broadcast title, credits issued and fees charged. The Campaign stated that the broadcast records requested were unavailable from the vendor. In order to qualify the expenditures, CFB staff requested a signed and notarized statement from the Campaign affirming that the broadcast accounting records were produced by Screen Strategies Media. The Campaign provided the affirmation signed by the Treasurer, along with an email from a representative with Screen Strategies Media, who confirmed that the accounting record, "lists every transaction." CFB staff determined that there was enough details in the sum of documentation provided to qualify a portion of the broadcast expenditures, which eliminated the Campaign's qualified expenditure deficit. However, the CFB reiterates the importance of providing broadcast records in order to qualify broadcast and media expenditures.

We also reviewed the Campaign's activity to ensure that it complied with the applicable expenditure limits. We reviewed reporting and documentation to ensure that all expenditures including those not reported, or misreported—were attributed to the period in which the good or service was received, used, or rendered. We also reviewed expenditures made after the election to determine if they were for routine activities involving nominal costs associated with winding up a campaign and responding to the post-election audit.

To ensure that the Campaign received the correct amount of public funds, and to determine if the Campaign must return public funds or was due additional public funds, we reviewed the Campaign's eligibility for public matching funds, and ensured that all contributions claimed for match by the Campaign were in compliance with the Act and Rules. We determined if the Campaign's activity subsequent to the pre-election reviews affected its eligibility for payment. We also compared the amount of valid matching claims to the amount of public funds paid pre-election and determined if the Campaign was overpaid, or if it had sufficient matching claims, qualified expenditures, and outstanding liabilities to receive a post-election payment. As part of this review, we identified any deductions from public funds required under Rule 5-01(n).

We determined if the Campaign met its mandatory training requirement based on records of training attendance kept throughout the 2013 election cycle. Finally, we determined if the Campaign submitted timely responses to post-election audit requests sent by the CFB.

Following an election, campaigns may only make limited winding up expenditures and are not going concerns. Because the activity occurring after the post-election audit is extremely limited, the audit focused on substantive testing of the entire universe of past transactions. The results of the substantive testing served to establish the existence and efficacy of internal controls. The CFB also publishes and provides to all campaigns guidance regarding best practices for internal controls.

To determine if contributors were prohibited sources, we compared them to entities listed in the New York State Department of State's Corporation/Business Entity Database. Because this was the only source of such information, because it was neither practical nor cost effective to test the completeness of the information, and because candidates could provide information to dispute the Department of State data, we did not perform data reliability testing. To determine if reported addresses were residential or commercially zoned within New York City, we compared them to a database of addresses maintained by the New York City Department of Finance. Because this was the only source of such data available, because it was not cost effective to test the completeness of the information, and because campaigns had the opportunity to dispute residential/commercial designations by providing documentation, we did not perform data reliability testing.

In the course of our reviews, we determined that during the 2013 election cycle a programming error affected C-SMART, the application created and maintained by the CFB for campaigns to disclose their activity. Although the error was subsequently fixed, we determined that certain specific data had been inadvertently deleted when campaigns amended their disclosure statements and was not subsequently restored after the error was corrected. We were able to identify these instances and did not cite exceptions that were the result of the missing data or recommend

violations to the Board. The possibility exists, however, that we were unable to identify all data deleted as a result of this error.

The CFB's Special Compliance Unit investigated any complaints filed against the Campaign that alleged a specific violation of the Act or Rules. The Campaign was sent a copy of all formal complaints made against it, as well as relevant informal complaints, and was given an opportunity to submit a response.

The Campaign was provided with a preliminary draft of this audit report and was asked to provide a response to the findings. The Campaign responded, and the CFB evaluated any additional documentation provided and/or amendments to reporting made by the Campaign in response. The Campaign was subsequently informed of its alleged violations and obligation to repay public funds, and was asked to respond. The Campaign responded and the CFB evaluated any additional information provided by the Campaign. CFB staff recommended that the Board find that the Campaign must repay public funds and committed violations subject to penalty. The Campaign chose to contest the CFB staff recommendations. The Board's actions are summarized as a part of each Finding in the Audit Results section. The finding numbers and exhibit numbers, as well as the number of transactions included in the finding, may have changed from the Draft Audit Report.

#### **OTHER MATTERS**

During the 2013 election cycle, Friends of Squadron—another committee of Daniel Squadron made expenditures. As a result, the CFB attributed \$8,904.83 of the expenditures occurring between January 15, 2013 and December 29, 2013 to the Campaign.

The use of an entity other than the designated principal committee to aid in the election will result in the application of the Act and Rules, including the expenditure limit, to the other entity's activity. *See* Admin. Code §§ 3-702(2), (7), 3-703(1)(e); Rules 2-01(a), 1-08(c)(3). Expenditures are presumed to be made for the first election following the day they are made, with the exception of State or local election expenditures made before the first January 12 following the election, or federal election expenditures made before the first January 1 following the election. *See* Rule 1-08(c)(1).

On September 4, 2013, the Campaign was notified that the CFB had preliminarily attributed expenditures made by other committees to the 2013 Campaign, but it did not dispute the attribution.

The Campaign's expenditures—adjusted for relevant factors including spending by other committees—did not result in a finding that the Campaign had exceeded the applicable expenditure limit(s), and as a result the Campaign does not need to respond to this issue. However, candidates are reminded that if committees not reported to be involved in the election make expenditures, the Campaign has the burden of demonstrating that the expenditures were not related to the election.

# AUDIT RESULTS

#### **Disclosure Findings**

#### 1. Financial Disclosure Reporting - Discrepancies

Campaigns are required to report every disbursement made, and every contribution, loan, and other receipt received. *See* Admin. Code § 3-703(6); Rule 3-03. In addition, campaigns are required to deposit all receipts into an account listed on the candidate's Certification. *See* Admin. Code § 3-703(10); Rule 2-06(a). Campaigns are also required to provide the CFB with bank records, including periodic bank statements and deposit slips. *See* Admin. Code § 3-703(1)(d), (g); Rules 4-01(a), (b)(1), (f).

The Campaign provided the following bank statements:

BANK	ACCOUNT #	ACCOUNT TYPE	STATEMENT PERIOD
Citibank	XXXXXX9312	Checking	Oct 22, 2011 – May 18, 2016
Citibank	XXXXXX9710	Checking	Aug 26, 2013 – Apr 23, 2016
Cybersource	XXXXXXXXX4604	Merchant	Nov 1, 2011 – Oct 31, 2013
Cybersource	XXXXXXXX8381	Merchant	Sep 1, 2013 – Oct 31, 2013
American Express	XXXXXX5905	Merchant	Dec 1, 2011 – Jan 31, 2012
American Express	XXXXXX5905	Merchant	Mar 1, 2012 – Apr 30, 2012
American Express	XXXXXX5905	Merchant	Oct 1, 2012 – Sep 30, 2013
American Express	XXXXXX9306	Merchant	Sep 1, 2013 – Oct 31, 2013
First Data	XXXXXXXX4885	Merchant	Mar 1, 2012 – Nov 30, 2012

Below are the discrepancies and the additional records needed, as identified by a comparison of the records provided and the activity reported by the Campaign on its disclosure statements.

a) The Campaign did not report the following transactions that appear on its bank statements:

ACCOUNT #	NAME	CHECK NO./ TRANSACTION	Paid Date	Amount
XXXXX9312	Withdrawal	Debit	08/17/12	\$200.00
XXXXX9710	ADP	Debit	09/30/13	\$3,963.71
Total				\$4,163.71

b) The Campaign did not properly report the transaction listed below:

		STATEMENT/				
	CHECK NO./	SCHEDULE/	PAID	REPORTED	ACTUAL	
NAME	TRANSACTION	TRANSACTION	DATE	AMOUNT	AMOUNT	DIFFERENCE NOTE
INAME	I KANSACHUN	I KANSAC HON	DATE	AMOUNT	AMOUNT	DIFFERENCE NOTE

(1) As indicated on documentation provided by the Campaign with its response to the Draft Audit Report, the Campaign reported the net amount of the returned and purchased items. The Campaign should have reported the amount of the purchase and the amount of the expenditure refund for the return separately.

#### **Previously Provided Recommendation**

a) The Campaign must amend its disclosure statements to report these transactions. The Campaign must also provide documentation for each transaction. Because bank statements provide limited information about a transaction, the Campaign should review invoices or other records to obtain all of the information necessary to properly report the transaction.

b) This finding was identified as a result of the Campaign's response to the Draft Audit Report.

Please note that any newly entered transactions that occurred during the election cycle (01/12/10—01/11/14) will appear as new transactions in an amendment to Disclosure Statement 16, even if the transaction dates are from earlier periods. Any transactions dated after the election cycle will appear in disclosure statements filed with the New York State Board of Elections. Also note that the Campaign must file an amendment for each disclosure statement in which transactions are being modified. Once all data entry is completed, the Campaign should run the Modified Statements Report in C-SMART to identify the statements for which the Campaign must submit amendments. The C-SMART draft and final submission screens also display the statement numbers for which the Campaign should file amendments. If the Campaign added any new transactions, it must submit an amendment to Disclosure Statement 16.<sup>1</sup>

#### **Campaign's Response**

a) In response to the Draft Audit Report, the Campaign amended its reporting to disclose several unreported transactions. However, the Campaign failed to report two transactions totaling \$4,163.71.

b) This finding was identified as a result of the Campaign's response to the Draft Audit Report.

#### **Board Action**

a) The Board found the Campaign in violation and assessed \$83 in penalties.

<sup>&</sup>lt;sup>1</sup> If the Campaign amends its reporting with the CFB, it must also submit amendments to the New York State Board of Elections.

b) The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

#### 2. Daily Pre-Election Disclosure – Statements of Contributions/Expenditures

During the 14 days preceding an election, if a candidate: (1) accepts a loan, contribution, or contributions from a single source in excess of \$1,000; or (2) makes aggregate expenditures to a single vendor in excess of \$20,000, the candidate shall report such contributions, loans, and expenditures to the Board in a disclosure, received by the Board within 24 hours of the reportable transaction. *See* Rule 3-02(e). This includes additional payments of any amount to vendors who have received aggregate payments in excess of \$20,000 during the 14-day pre-election period. These contributions and expenditures must also be reported in the Campaign's next disclosure statement.

The Campaign did not file the required daily disclosures to report the transactions listed in Exhibits Ia and Ib.

#### **Previously Provided Recommendation**

If the Campaign believes it filed the required daily disclosures timely, as part of its response it must submit the C-SMART disclosure statement confirmation email as proof of the submission. The Campaign may provide an explanation if it believes that its failure to file the daily disclosures is not a violation, but it cannot file daily pre-election disclosures now.

#### **Campaign's Response**

The Campaign did not contest these findings in its response to the Draft Audit Report.

#### **Board Action**

The Board found the Campaign in violation and assessed \$300 in penalties.

#### 3. Disclosure – Possible Subcontractors

Subcontractors are vendors that a campaign's vendor hires to supply goods/services. If a vendor hired by a campaign pays a subcontractor more than \$5,000, the campaign must report the vendor, the name and address of the subcontractor, the amounts paid to the subcontractor, and the purpose of the subcontracted goods/services. *See* Rule 3-03(e)(3).

The vendors listed below received large payments and may have subcontracted goods and services. However, the Campaign did not report subcontractors used by these vendors:

PAYEE	Amount Paid
Berlin Rosen LTD	\$1,004,457.44

#### **Previously Provided Recommendation**

The Campaign must contact the vendors, who must verify whether subcontractors were used. The Campaign may provide the vendor with a copy of the Subcontractor Form (available on the CFB website at <a href="http://www.nyccfb.info/PDF/forms/subcontractor\_disclosure\_form.pdf">http://www.nyccfb.info/PDF/forms/subcontractor\_disclosure\_form.pdf</a>) for this purpose, and submit the completed form with the Campaign's response. In addition, if subcontractors were used and paid more than \$5,000, the Campaign must amend its disclosure statements to report subcontractor information. If the vendor does not complete the Subcontractor Form, the Campaign should submit documentation of its attempts to obtain this information, including copies of certified mail receipts and the letters sent to the vendors.

#### **Campaign's Response**

In response to the Draft Audit Report, the Campaign provided a subcontractor disclosure form from Berlin Rosen that disclosed the following vendors as having been subcontractors for more than \$5,000 worth of goods or services: Westerleigh Concepts, Atlas Direct Mail, Perception Imaging, Aristotle. However, the form did not disclose the amounts paid to these subcontractors. A letter was provided from the Managing Director at Berlin Rosen, Alex Navarro-McKay, that stated the information is, "confidential and proprietary." The Campaign's response is inadequate because it did not report the subcontractor information as required.

#### **Board Action**

The Board has taken no further action on this matter other than to make it a part of the Candidate's record with the Board.

#### **Contribution Findings**

#### 4. Prohibited Contributions – Contributions Over the Limit

Campaigns may not accept contributions, either directly or by transfer, from any single source in excess of the applicable contribution limit for the entire election cycle. A single source includes, but is not limited to, any person or entity who or which establishes, maintains, or controls another entity and every entity so established, maintained, or controlled. *See* Rule 1-04(h). Cumulative

contributions from a single source may include monetary contributions, in-kind contributions, and outstanding loans or advances, etc.

Candidates participating in the Program may contribute up to three times the contribution limit to their own campaign. *See* Admin. Code § 3-703(1)(h). Non-participating candidates are not limited in the amount they can contribute to their own campaign from their own money. *See* Admin. Code § 3-719(2)(b).

Creditors who extend credit beyond 90 days are considered to have made a contribution equal to the credit extended, unless the creditor continues to seek payment of the debt. Outstanding liabilities that are forgiven or settled for less than the amount owed are also considered contributions. *See* Rules 1-04(g)(4), (5).

Prior to the election, the Campaign accepted contributions in excess of the contribution limit in the instances detailed in Exhibit II. After notification from the CFB, the Campaign refunded the amount in excess of the limit.

#### **Previously Provided Recommendation**

The Campaign previously resolved these contribution limit findings by issuing and documenting refunds, and no further response is necessary at this time. However, the findings may still be subject to penalty. If the Campaign disagrees with this finding, it must provide an explanation and documentation to demonstrate that it did not accept contributions in excess of the limit.

#### **Campaign's Response**

In its response to the Draft Audit Report, the Campaign did not contest that contributions in excess of the contribution limit were refunded after notice from the CFB.

#### **Board Action**

The Board found the Campaign in violation and assessed \$384 in penalties.

#### 5. Prohibited Contributions – Corporate/Partnership/LLC

Campaigns may not accept, either directly or by transfer, any contribution, loan, guarantee, or other security for a loan from any corporation. This prohibition also applies to contributions received after December 31, 2007 from any partnership, limited liability partnership (LLP), or limited liability company (LLC). *See* New York City Charter §1052(a)(13); Admin. Code §§ 3-703(1)(*l*), 3-719(d); Rules 1-04(c), (e).

Prior to the election, the Campaign accepted contributions from entities listed on the New York State Department of State's website as corporations, partnerships, and/or LLCs in the following instances. After notification from the CFB, the Campaign refunded the contributions.

PREVIOUSLY REFUNDED CONTRIBUTIONS FROM PROHIBITED SOURCES				
	STATEMENT/	INCURRED/		
	SCHEDULE/	RECEIVED/		
NAME	TRANSACTION	REFUNDED DATE	Amount	NOTE
Magnani, Thomas	4/ABC/R0000229	01/11/12	\$1,000.00	(1)
Magnani, Thomas	7/M/R0004301	03/01/13	(\$1,000.00)	
Cohen, Joel	7/ABC/R0004324	02/27/13	\$100.00	(2)
Cohen, Joel	8/M/R0006080	05/07/13	(\$100.00)	
Musumeci, Carmen V	8/ABC/R0005429	04/08/13	\$100.00	(3)
Musumeci, Carmen V	9/M/R0007400	06/07/13	(\$100.00)	

(1) Although the Campaign reported the contribution as shown, the documentation provided indicates that this contribution was from Thomas J. Magnani, D.D.S. The entity is listed as an active LLC on the New York State Department of State's website. The Campaign provided an affirmation signed by Dr. Magnani that stated the account was used for "business and personal purposes." However, the contributor affirmed the account was used for business purposes and the business is a corporation, which indicates that the contribution was made from a prohibited source.

(2) Although the Campaign reported the contribution as shown, the documentation provided indicates that this contribution was from Joel S. Cohen PC.

(3) Although the Campaign reported the contribution as shown, the documentation provided indicates that this contribution was from Carmen Musumeci Esq Atty. The law firm of Krinsky & Musumeci Esqs is listed as an active PLLC on the New York State Department of State's website.

#### **Previously Provided Recommendation**

The Campaign previously refunded these prohibited contributions and no further response is necessary at this time. However, the Campaign may still be penalized for accepting these contributions. If the Campaign disagrees with this finding, it must provide an explanation and documentation to demonstrate that its acceptance of the contribution was not a violation.

#### **Campaign's Response**

The Campaign responded to the Draft Audit Report and stated that it refunded the contributions after notice from the CFB. It further noted that the contributions from Thomas Magnani and Carmen V. Musumeci did not include any language on the face of the checks to suggest the contributions were drawn from an LLC, partnership, or corporate account. However, these contributions both included a professional designation and the reported business address of the contributors, which indicated that the funds were from corporate entities.

#### **Board Action**

The Board found the Campaign in violation and assessed \$100 in penalties.

#### 6. Prohibited Contributions – Unregistered Political Committees

Participating campaigns may not either directly or by transfer, accept any contribution, loan, guarantee, or other security for a loan from any political committee, unless it is registered with the CFB, or registers within ten days of receipt of the contribution. *See* Admin. Code §§ 3-703(1)(k), 3-707; Rule 1-04(d).

A list of registered political committees can be viewed on the CFB's website, <u>www.nyccfb.info</u>. Political committees are often required to register with governmental agencies other than the CFB; however, registering with those agencies does not register them with the CFB.

a) Prior to the election, the Campaign accepted a contribution from an unregistered political committee in the following instance. After notification from the CFB, the Campaign refunded the contribution, or the political committee registered with the CFB.

CONTRIBUTIONS FROM UNREGISTERED POLITICAL COMMITTEES THAT SUBSEQUENTLY REGISTERED OR WHOSE CONTRIBUTIONS WERE REFUNDED				
		RECEIVED/		
	STATEMENT/ SCHEDULE/	Refunded		
NAME	TRANSACTION	DATE	Amount	
Friends of Morgenthau	6/ABC/R0003959	01/09/13	\$500.00	
Friends of Morgenthau	7/M/R0004303	03/01/13	(\$500.00)	

b) The Campaign provided documentation for a joint palm card produced by Northern Manhattan Democrats for Change (NMDC), featuring the Candidate, Bill Thompson, Scott Stringer, Julie Menin, Ydanis Rodriguez, Adriano Espaillat, and Maria Morillo (see Exhibit III). The Campaign paid \$1,500.00 to NMDC; the Stringer, Thompson, and Rodriguez campaigns also reported expenditures or liabilities to NMDC of the same amount, and the Menin campaign reported a \$1,000.00 expenditure to NMDC. However, Stringer, Thompson, and Menin each occupy 12.5% of the palm card, as does the Candidate, while Rodriguez occupies 25%.

In response to the Draft Audit Report, the Campaign explained that it was billed 10% of the total cost of the literature and provided the invoice showing the total cost of the expenditure was \$16,331.25 (see Exhibit III). However, per the invoice, the Campaign appears to have paid 9.18% of the total cost (\$1,500/\$16,331.25) of the expenditure. The Campaign should have paid \$2,041.41 (12.5% of \$16,331.25). Therefore, the Campaign received an in-kind contribution from NMDC, an unregistered political committee, in the amount of \$541.41. See also Finding #7 c).

#### **Previously Provided Recommendation**

a) The Campaign previously resolved this prohibited contribution and no further response is necessary at this time. However, the Campaign may still be penalized for accepting this contribution. If the Campaign disagrees with this finding, it must provide an explanation and documentation to demonstrate that its acceptance of the contribution was not a violation.

b) This finding was identified as a result of the Campaign's response to the Draft Audit Report.

#### **Campaign's Response**

a) The Campaign responded to the Draft Audit Repot and did not contest that it refunded the contribution after notice from the CFB.

b) In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated that NMDC is not a political committee per the State Board of Elections Political Committee database. The Campaign's response is inadequate because NMDC is a political party as defined in Admin. Code § 3-702(11).

#### **Board Action**

a) The Board found the Campaign in violation and assessed \$125 in penalties.

b) The Board found the Campaign in violation and assessed \$383 in penalties.

#### 7. Undocumented or Unreported In-Kind Contributions

In-kind contributions are goods or services provided to a campaign for free, paid by a third party, or provided at a discount not available to others. The amount of the in-kind contribution is the difference between the fair market value of the goods or services and the amount the Campaign paid. Liabilities for goods and services for the Campaign which are forgiven, in whole or part, are also in-kind contributions. In addition, liabilities for goods and services outstanding beyond 90 days are in-kind contributions unless the vendor has made commercially reasonable attempts to collect. An in-kind contribution is both a contribution and expenditure subject to both the contributions are subject to contribution source restrictions. *See* Admin. Code § 3-702(8); Rules 1-02 and 1-04(g). Campaigns may not accept contributions from any corporation, partnership, limited liability partnership (LLP), or limited liability company (LLC). *See* Admin. Code § 3-703(1)(*l*).

Campaigns are required to report all in-kind contributions they receive. *See* Admin. Code § 3-703(6); Rule 3-03. In addition, campaigns are required to maintain and provide the CFB

documentation demonstrating the fair market value of each in-kind contribution. See Admin. Code  $\S$  3-703(1)(d), (g); Rules 1-04(g)(2) and 4-01(c).

a) The Campaign reported, but failed to adequately document, the following in-kind contributions. Due to the lack of documentation, the fair market value and the source of the in-kind contributions could not be substantiated.

	STATEMENT/ SCHEDULE/	RECEIVED		
NAME	TRANSACTION	DATE	Amount	NOTE
Hindy, Stephen K	13/D/R0012791	05/17/12	\$120.00	(1)
Federman, Niki	13/D/R0012789	07/11/12	\$2,254.92	(1)

(1) The Campaign provided an in-kind contribution form and a letter from the contributor affirming the amount of the contribution (see Exhibits IVa and IVb). However, the Campaign did not provide any supporting documentation from the contributor, such as an invoice or receipt, demonstrating how the fair market value was determined.

b) In response to the Draft Audit Report (see Draft Audit Report Finding #1c), the Campaign deleted the expenditure below and explained that the individual did not cash the check issued to her. However, the Campaign did not amend its disclosure statements to report the in-kind contribution.

	REPORTED	STATEMENT/		
	CHECK NO./	SCHEDULE/	PAID	
NAME	TRANSACTION	TRANSACTION	DATE	AMOUNT
Lester Arrindell, Nicole	447	12/F/R0011533	09/07/13	\$50.00

c) The Campaign provided documentation for a joint palm card produced by Northern Manhattan Democrats for Change (NMDC), featuring the Candidate, Bill Thompson, Scott Stringer, Julie Menin, Ydanis Rodriguez, Adriano Espaillat, and Maria Morillo (see Exhibit III). The Campaign paid \$1,500.00 to NMDC; the Stringer, Thompson, and Rodriguez campaigns also reported expenditures or liabilities to NMDC of the same amount, and the Menin campaign reported a \$1,000.00 expenditure to NMDC. However, Stringer, Thompson, and Menin each occupy 12.5% of the palm card, as does the Candidate, while Rodriguez occupies 25%. In response to the Draft Audit Report, the Campaign explained it was billed 10% of the total cost of the literature and provided the invoice showing the total cost of the expenditure was \$16,331.25 (see Exhibit III). However, per the invoice, the Campaign appears to have paid 9.18% of the total cost (\$1,500/\$16,331.25) of the expenditure. The Campaign should have paid \$2,041.41 (12.5% of \$16,331.25). Therefore, the Campaign received an in-kind contribution from NMDC, an unregistered political committee, in the amount of \$541.41. See also Finding #6 b).

d) The CFB received a copy of an invoice billed to the Campaign for shared use of campaign office space between the Campaign and Margaret Chin's campaign from September 19, 2013 –

October 1, 2013 at a flat rate of \$100.00 (see Exhibit IVc). However, the Chin Campaign's rent was \$1,500.00 per month, which equals \$50.00 a day in a 30-day month. Therefore, the total rent for the 13 days the space was shared was \$650.00 ( $$50.00 \times 13$ ) and the Campaign should have paid \$325.00 (\$650.00 / 2 campaigns). As a result, the Campaign received an in-kind contribution from the Chin Campaign in the amount of \$225.00 (\$325 - \$100).

e) Documentation obtained by the CFB indicates that one or more expenditures were made to advance the election of the Candidate. However, the Campaign did not report the expenditure.

DESCRIPTION OF ITEM	EXHIBIT #	Note
Palm Card Paid for by Friends of James Vacca and Mark Gjonaj 2012	IVd	(1)
Bronx Times Reporter Ad Paid for by Friends of James Vacca and Mark Gjonaj 2012	IVe	(2)
Bronx Penny Pincher Ad Paid for by Friends of James Vacca and Mark Gjonaj 2012	IVf	(3)

(1) The Campaign reported an in-kind contribution of \$724.94 from Friends of James Vacca, of which \$188.71 was for a palm card featuring the Candidate, William Thompson, Ruben Diaz, Jr., and Scott Stringer (Transaction ID 13/D/R0011728). A copy of the palm card states, "Paid for by Friends of James Vacca and Mark Gjonaj 2012." Documentation received from the Vacca campaign indicates that Friends of James Vacca and Mark Gjonaj 2012 each paid 50% of the total cost of the palm cards and were invoiced by Branford Communications separately. While the Campaign reported the correct in-kind contribution amount from Friends of James Vacca, it did not report the \$188.71 in-kind contribution from Friends of Mark Gjonaj 2012.

(2) The Campaign reported an in-kind contribution of \$724.94 from Friends of James Vacca, of which \$93.75 was for an advertisement in the Bronx Times Reporter featuring the Candidate, William Thompson, Ruben Diaz, Jr., and Scott Stringer (Transaction ID 13/D/R0011728). A copy of the advertisement states, "Paid for by Friends of James Vacca and Mark Gjonaj 2012." Documentation received from the Vacca campaign indicates that Friends of James Vacca and Mark Gjonaj 2012 each paid 50% of the advertisement, which totaled \$750.00. The total in-kind contribution to the Campaign for this advertisement was \$187.50 (\$750.00 / 4 campaigns), of which Friends of James Vacca and Mark Gjonaj 2012 each paid \$93.75 on behalf of the Campaign. While the Campaign reported the correct in-kind contribution amount from Friends of James Vacca, it did not report the \$93.75 in-kind contribution from Friends of Mark Gjonaj 2012.

(3) The Campaign reported an in-kind contribution of \$724.94 from Friends of James Vacca, of which \$125.00 was for an advertisement in the Bronx Penny Pincher featuring the Candidate, William Thompson, Ruben Diaz, Jr., and Scott Stringer (Transaction ID 13/D/R0011728). A copy of the advertisement states, "Paid for by Friends of James Vacca and Mark Gjonaj 2012." Documentation received from the Vacca campaign indicates that Friends of James Vacca and Mark Gjonaj 2012 each paid 50% of the advertisement, which totaled \$1,000.00 The total in-kind contribution to the Campaign for this advertisement was \$250.00 (\$1,000.00 / 4 campaigns), of which Friends of James Vacca and Mark Gjonaj 2012 each paid \$125.00 on behalf of the Campaign. While the Campaign reported the correct in-kind contribution amount from Friends of James Vacca, it did not report the \$125.00 in-kind contribution from Friends of Mark Gjonaj 2012.

#### **Previously Provided Recommendation**

a) The Campaign must provide supporting documentation for each in-kind contribution listed. Supporting documentation may include, but is not limited to, invoices, appraisals, and estimates of the fair market value. Documentation must include the name and address of the contributor, provide a detailed description of the goods/services, and explain the cost basis for valuing each in-kind contribution from the reported contributor. If the documentation is from a vendor that the contributor paid, the Campaign must also provide evidence that the reported contributor paid the vendor, e.g., a copy of the cancelled check, or a signed statement from the contributor verifying that she or he made the payment for the in-kind contribution. If the Campaign cannot document the fair market value, the Campaign must explain why it cannot provide adequate documentation.

b - d) These findings were identified as a result of the Campaign's response to the Draft Audit Report.

e) This finding was identified as a result of the Campaign's response to the Notice of Alleged Violations and Recommended Penalties.

#### **Campaign's Response**

a) The Campaign provided signed affidavits from Stephen K. Hindy and Niki Federman that affirmed the cost of their in-kind contributions. However, the Campaign's response is inadequate because it did not provide any supporting documentation from the contributors to demonstrate that they each paid fair market value and that they paid for the expenditures with personal funds.

b) This finding was identified as a result of the Campaign's response to the Draft Audit Report.

c) In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated that the Candidate's name and image occupied approximately 3.85% of the palm card and therefore could not be considered to have underpaid the expenditure. However, the Campaign's claim is undermined by the fact that there are only four campaigns represented on the back side of the palm card, all of which have an equal share. The Campaign also failed to address the fact that it did not pay any share of the sales tax for the expenditure.

d) This finding was identified as a result of the Campaign's response to the Draft Audit Report.

e) This finding was identified as a result of the Campaign's response to the Notice of Alleged Violations and Recommended Penalties.

#### **Board Action**

a) The Board found the Campaign in violation and assessed \$100 in penalties.

b) The Board has taken no further action on these matters other than to make this a part of the Candidate's record with the Board.

c) The Board has taken no further action on these matters other than to make this a part of the Candidate's record with the Board.

d) The Board has taken no further action on these matters other than to make them a part of the Candidate's record with the Board. *See* also Finding #6 b).

e) The Board has taken no further action on these matters other than to make this a part of the Candidate's record with the Board.

# 8. Intermediary Statements and Possible Unreported Intermediaries

Campaigns are required to report all contributions delivered or solicited by an intermediary. Intermediaries are people who solicit or deliver contributions to campaigns. See Admin.Code §§ 3-702(12), 3-703(6); Rules 3-03(c)(1) and (7). Campaigns are required to provide a signed intermediary affirmation statement for each intermediary containing the intermediary's name, residential address, employer and business address, names of the contributors, the amounts contributed and specific affirmation statements. See Rule 4-01(b)(5).

a) The Campaign did not submit an intermediary affirmation statement for the reported intermediaries listed below.

INTERMEDIARY NAME	INTERMEDIARY ID	NOTE
Zelter, Andrew	63	(1)
Friedman, Abe	64	(1)
Restler, Lincoln	79	(2)

(1) The Campaign provided documentation of its attempts to obtain the intermediary affirmation statement, and a memo stating it has received no response.

(2) In response to the Draft Audit Report, the Campaign deleted this intermediary and provided a memo stating that it requested the intermediary affirmation statement from Mr. Restler, but he declined to sign the form because he believed he did not serve as an intermediary and should not have been reported as one. The Campaign also provided a sample of its correspondence with Mr. Restler. See also Finding #8 b).

b) The Campaign deleted the intermediary for the following transactions that it previously reported as being intermediated:

TRANSACTIONS THAT WERE NOT REPORTED AS INTERMEDIATED

		STATEMEN1/		
INTERMEDIARY		SCHEDULE/		
ID	INTERMEDIARY NAME	TRANSACTION	CONTRIBUTOR NAME	Amount Note
72	Restler, Lincoln	11/ABC/R0010234	Di Tomasso, Raphael	\$50.00 (1)
72	Restler, Lincoln	11/ABC/R0010251	Tanner, Max	\$50.00 (1)
72	Restler, Lincoln	11/ABC/R0010292	Perl, Jesse	\$50.00 (1)
72	Restler, Lincoln	11/ABC/R0010699	Wing, Matthew	\$50.00 (1)

(1) See also Finding #8 a).

c) The details of the Campaign's reporting differ from the information listed on the intermediary affirmation statement.

	REPORTED	REPORTED		AMOUNT PER
INTERMEDIARY	INTERMEDIARY	CONTRIBUTOR	CONTRIBUTOR NAME PER	INTERMEDIARY
ID	NAME	Amount	INTERMEDIARY STATEMENT	STATEMENT
88	Nonna, John	\$250.00	Januzzo, Jefferey	\$500.00

# **Previously Provided Recommendation**

a) The Campaign must provide the required intermediary statements. For a copy of the form, see the 2013 Forms section of the CFB's website at <a href="http://www.nyccfb.info/PDF/forms/intermediary\_statement.pdf">http://www.nyccfb.info/PDF/forms/intermediary\_statement.pdf</a>.

b-c) These findings were identified as a result of the Campaign's response to the Draft Audit Report.

# **Campaign's Response**

a) In response to the Initial Document Request, the Campaign provided documentation of its attempts to obtain intermediary affirmation statements from Andrew Zelter and Abe Friedman, and a memo stating that it has received no response.

In response to the Draft Audit Report, the Campaign provided a copy of an email from Lincoln Restler stating he did not solicit or deliver contributions on behalf of the Campaign and deleted Mr. Restler as an intermediary. In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign explained that it reported Mr. Restler as an intermediary in error. However, it also stated, "This disclosure resulted from the Committee's commitment to capturing and reporting as many intermediaries as possible if there was any reason to think a contribution had been intermediated." The Campaign did not explain why it thought these contributions were intermediated at the time it reported them if they were not, nor did it describe the circumstances under which the contributions were received that indicates that the Campaign reported the intermediary in error.

b-c) These findings were identified as a result of the Campaign's response to the Draft Audit Report.

#### **Board Action**

a) The Board found the Campaign in violation and assessed \$300 in penalties.

b-c) The Board has taken no further action on these matters other than to make them a part of the Candidate's record with the Board.

#### **Expenditure** Findings

#### 9. Undocumented/Unreported Joint Expenditures

Campaigns are permitted to engage in joint campaign activities, provided that the benefit each candidate derives from the joint activity is proportionally equivalent to the expenditure. *See* Admin. Code § 3-715; Rule 1-04(p).

Upon request from the CFB, a campaign is required to provide copies of checks, bills, or other documentation to verify contributions, expenditures, or other transactions reported in disclosure statements. *See* Admin. Code §§ 3-703(1)(d), (g); Rule 4-01.

a) The Campaign provided documentation for shared petition printing costs with Bill de Blasio, Scott M. Stringer, Stephen T. Levin, Bradford S. Lander, Shawndya L. Simpson, Charles J. Hynes and Eric Adams (see Exhibit Va). The Campaign paid \$498.70 to Progress Printing (Transaction ID 9/F/R0008284). However, the Campaign failed to provide documentation demonstrating the total cost of the expenditure, or how the Campaign's share was determined. Based on a review of this information, the Campaign did not fully account for the joint campaign activity.

b) The Campaign provided documentation for shared petition printing costs with Robert E. Cornegy Jr., Rafael L. Espinal Jr., William C. Thompson Jr., Charles J. Hynes, Kathy J. King, and Eric Adams (see Exhibit Vb). The Campaign paid \$300.50 to Progress Printing (Transaction ID 9/F/R0006772). However, the Campaign failed to provide documentation demonstrating the total cost of the expenditure, or how the Campaign's share was determined. Based on a review of this information, the Campaign did not fully account for the joint campaign activity.

c) The Campaign provided documentation for shared petition printing costs with Andrew Cohen, Ruben Diaz Jr., James Vacca, Scott M. Stringer, Larry S. Schackner, Armando Montano, Julia L. Rodriguez, Jeff Lynch, and Ritchie J. Torres (see Exhibit Vc). The Campaign paid \$2,261.82 to Century Direct. However, the Campaign failed to provide documentation demonstrating the total cost of the expenditure, or how the Campaign's share was determined. Based on a review of this information, the Campaign did not fully account for the joint campaign activity.

# **Previously Provided Recommendation**

a - c) The Campaign must provide documentation for the total cost of the joints expenditures, as well as a methodology for the cost allocations of each campaign's share, and indicate whether the other campaigns have paid for their shares of the expenditures. The Campaign must provide supporting documentation for its responses.

# **Campaign's Response**

a) In response to the Draft Audit Report, the Campaign stated that it paid \$498.70 to Progress Printing (Transaction ID 9/F/R0008284) as its proportional share for joint petition printing costs. The Campaign also provided a letter from the vendor affirming that \$498.70 was the proportional share. However, the Campaign's response is inadequate because it failed to provide documentation demonstrating the total cost of the expenditure so that the proportional share of the total cost could be verified.

b) In response to the Draft Audit Report, the Campaign stated that the documented petition was paid for with Transaction ID 9/F/R0008284 and was previously erroneously identified as related to Transaction 9/F/R0006772. For Transaction ID 9/F/R0008284, the Campaign provided a letter from the vendor affirming that \$498.70 was the Campaign's proportional share of the expenditure. However, the Campaign's response is inadequate because it failed to provide documentation demonstrating the total cost of the expenditure so that the proportional share of the total cost could be verified.

c) In response the Draft Audit Report, the Campaign stated it paid its proportional share of the cost for designating petitions as stated on the invoice. The Campaign's response is inadequate because the Campaign failed to provide documentation demonstrating how the Campaign's share was determined and that the Campaign paid its proportional share of the full expenditure.

#### **Board Action**

a - c) The Board found the Campaign in violation and assessed \$300 in penalties.

#### **Public Matching Funds Findings**

#### 10. Return of Final Bank Balance

Campaigns are required to return excess public funds after the election. *See* Admin. Code § 3-710(2)(c); Rule 5-03(e). Public funds are only intended to be used for campaign expenditures, and not every campaign will use all of the public funds it received. This may occur when additional contributions were received or a campaign spent less than anticipated. To ensure that excess public funds are not wasted, until excess public funds have been repaid the only disbursements allowed are those for the preceding election and routine post-election expenditures. Routine post-election expenditures are those involving nominal cost associated with winding up a campaign and responding to the post-election audit. *See* Rule 5-03(e)(2)(i), (ii).

The remaining balances in the Campaign's bank accounts as of August 20, 2015 for the account ending in 9312, and as of August 25, 2015 for the account ending in 9710, totaled \$32,486.06. At the Campaign's Board Meeting held on September 24, 2015, the Board issued a determination that the Campaign was required to repay that amount. Thereafter, the Campaign incurred additional legal expenses related to the Board Meeting and submitted additional bank statements to the CFB to document the account balances. The remaining balances in the Campaign's bank accounts totaled \$30,084.06, according to the Campaign's May 19, 2016 statement for the account ending in 9312 and April 25, 2016 statement for the account ending in 9710. Based on the activity reported by the Campaign, the Campaign must return \$30,084.06 to the Public Fund as its final bank balance.

#### **Previously Provided Recommendation**

The Campaign must respond to all findings in this Draft Audit Report, including providing additional bank statements if requested. The Campaign must repay the final bank balance above with a check payable to the "New York City Election Campaign Finance Fund." If the Campaign disagrees with the amount, it must provide documentation and explanation to show why the amount is not correct. The Campaign may reduce the amount it must return to the Public Fund by proving that outstanding loans or outstanding liabilities timely reported on Statement 16 and not previously documented are still outstanding.

#### **Campaign's Response**

The Campaign responded to the Draft Audit Report and Repayment Notice and provided additional bank statements to reduce the amount it must return to the Public Fund.

#### **Board Action**

The Board determined that the Campaign must return \$30,084.06 to the Public Fund as its final bank balance.

We performed this audit in accordance with the audit responsibilities of the CFB as set forth in Admin. Code § 3-710. We limited our review to the areas specified in this report's audit scope.

Respectfully submitted,



Sauda S. Chapman

Director of Auditing and Accounting

Date: July 1, 2016

Staff: Danielle Willemin, CFE

Angel Daniels, CFE

#### New York City Campaign Finance Board Campaign Finance Information System Transaction Summary Report Appendix 1

# Candidate:Squadron, Daniel L (ID:1512-P)Office:2 (Public Advocate)Election:2013

1. Opening cash balance (All committees)		\$0.00	
2. Total itemized monetary contributions (Sch ABC)		\$2,125,558.00	
3. Total unitemized monetary contributions		\$0.00	
4. Total in-kind contributions (Sch D)		\$30,503.45	
5. Total unitemized in-kind contributions		\$0.00	
6. Total other receipts (Sch E - excluding CFB payments)		\$1,565.00	
7. Total unitemized other receipts		\$0.00	
8. Total itemized expenditures (Sch F)		\$4,617,251.42	
Expenditure payments	\$4,599,542.88		
Advance repayments	\$17,708.54		
9. Total unitemized expenditures		\$0.00	
10. Total transfers-In (Sch G)		\$0.00	
Туре 1	\$0.00		
Туре 2а	\$0.00		
Type 2b	\$0.00		
11. Total transfers-out (Sch H)		\$0.00	
Туре 1	\$0.00		
Туре 2а	\$0.00		
Type 2b	\$0.00		
12. Total loans received (Sch I)		\$0.00	
13. Total loan repayments (Sch J)		\$0.00	
14. Total loans forgiven (Sch K)		\$0.00	
15. Total liabilities forgiven (Sch K)		\$0.00	
16. Total expenditures refunded (Sch L)		\$22,468.14	
17. Total receipts adjustment (Sch M - excluding CFB repayments)		\$69,417.00	
18. Total outstanding liabilities (Sch N - last statement submitted)		\$943.75	
Outstanding Bills	\$943.75		
Outstanding Advances	\$0.00		
19. Total advanced amount (Sch X)		\$0.00	
20. Net public fund payments from CFB		\$2,558,599.00	
Total public funds payment	\$2,558,599.00		
Total public funds returned	\$0.00		
21. Total Valid Matchable Claims		\$345,734.00	
22. Total Invalid Matchable Claims		\$18,994.00	
23. Total Amount of Penalties Assessed		\$1,975.00	
24. Total Amount of Penalty Payments		\$0.00	

# New York City Campaign Finance Board Campaign Finance Information System Transaction Summary Report Appendix 1

Candidate:Squadron, Daniel L (ID:1512-P)Office:2 (Public Advocate)Election:2013

25. Total Amount of Penalties Withheld

\$0.00

# Exhibit Ia Squadron for New York Runoff Election - Daily Pre-Election Disclosure - Contributions (see Finding #2)

	Statement/		
	Schedule/		
<b>Reported Contributor</b>	<b>Transaction ID</b>	Date Received	Amount
Angelson, Mark	13/ABC/R0011508	09/19/13	\$2,475.00
Applebaum, Paul J	13/ABC/R0011641	09/19/13	\$1,500.00
Howard, John D	13/ABC/R0011627	09/19/13	\$2,475.00
Howard, Lorna	13/ABC/R0011625	09/19/13	\$2,475.00
Ingrassia, Timothy	13/ABC/R0011617	09/19/13	\$2,000.00
Kerr, Michael	13/ABC/R0011608	09/19/13	\$2,475.00
Kerr, Susan	13/ABC/R0011609	09/19/13	\$2,475.00
Smith, Shane	13/ABC/R0011612	09/19/13	\$2,000.00
Tucker, Andrea	13/ABC/R0011502	09/19/13	\$2,475.00
Cai, Lin	13/ABC/R0011765	09/20/13	\$2,475.00

# Exhibit Ib Squadron for New York Daily Pre-Election Disclosure - Expenditures (see Finding #2)

	Statement/	Incurred/		
Name	Schedule/ Transaction ID	Received/ Paid Date	Amount	Notes
Screen Strategies Media	12/F/R0011047	09/04/13	\$10,000.00	(1)
Berlin Rosen Ltd	13/F/R0011818	09/23/13	\$18,319.00	(2)
Berlin Rosen Ltd	13/F/R0011819	09/19/13	\$53,568.00	(2)
Berlin Rosen Ltd	13/F/R0011820	09/19/13	\$57,696.00	(2)
Berlin Rosen Ltd	13/F/R0011823	09/19/13	\$16,461.00	(2)

#### Notes:

- (1) The primary election disclosure was filed 3 days late.
- (2) The runoff-election disclosure was filed 1 day late.

#### Exhibit II

# Squadron for New York Refunded Contributions Over the Limit (see Finding #4)

	Statement/ Schedule/		Incurred/ Received/	
Name	<b>Transaction ID</b>	<b>Transaction Type</b>	<b>Refunded Date</b>	Amount
Barasch, Michael	4/ABC/R0000191	Monetary Contribution	01/10/12	\$500.00
Barasch, Michael	5/ABC/R0000915	Monetary Contribution	04/24/12	\$1,000.00
Barasch, Michael	5/ABC/R0002972	Monetary Contribution	07/09/12	\$1,000.00
Barasch, Michael	6/ABC/R0003078	Monetary Contribution	01/02/13	\$1,000.00
Barasch, Michael	8/ABC/R0006400	Monetary Contribution	05/10/13	\$1,459.00
Barasch, Michael	9/M/R0007397	Contribution Refund	06/07/13	(\$9.00)
			Total	\$4,950.00
			Office Limit	<u>\$4,950.00</u>
			Amount Over the Limit	<u>\$0.00</u>

			Amount Over the Limit	<u>\$0.00</u>
			Office Limit	\$4,950.00
			Total	\$4,950.00
Elsesser, Henry	7/M/R0004300	Contribution Refund	03/01/13	(\$1,000.00)
Elsesser, Henry	6/ABC/R0003536	Monetary Contribution	01/08/13	\$1,000.00
Elsesser, Henry	6/ABC/R0002303	Monetary Contribution	09/12/12	\$450.00
Elsesser, Henry	5/ABC/R0001925	Monetary Contribution	07/11/12	\$2,000.00
Elsesser, Henry	4/ABC/R0000330	Monetary Contribution	12/13/11	\$2,500.00

# Exhibit II Squadron for New York Refunded Contributions Over the Limit (see Finding #4)

	Statement/ Schedule/		Incurred/ Received/	
Name	<b>Transaction ID</b>	<b>Transaction</b> Type	<b>Refunded Date</b>	Amount
Moore, Barbara F	6/ABC/R0002877	Monetary Contribution	12/11/12	\$2,500.00
Moore, Barbara F	8/ABC/R0006127	Monetary Contribution	05/06/13	\$2,500.00
Moore, Barbara F	9/M/R0007399	Contribution Refund	06/07/13	(\$50.00)
			Total	\$4,950.00
			Office Limit	\$4,950.00
			Amount Over the Limit	<u>\$0.00</u>

			Amount Over the Limit	<u>\$0.00</u>
			Office Limit	\$4,950.00
			Total	\$4,950.00
Rosener, James	9/M/R0007396	Contribution Refund	06/07/13	(\$50.00)
Rosener, James	8/ABC/R0005962	Monetary Contribution	05/03/13	\$2,000.00
Rosener, James	6/ABC/R0003847	Monetary Contribution	12/13/12	\$1,000.00
Rosener, James	6/ABC/R0002921	Monetary Contribution	12/13/12	\$1,000.00
Rosener, James	5/ABC/R0001877	Monetary Contribution	07/11/12	\$1,000.00

# Exhibit III

# Squadron for New York

# Joint Expenditure Documentation – Northern Manhattan Democrats for Change

(see Findings #6b and #7c)

# The power of printing

4482 Broadway ave New york N.Y. 10040 Tel: 212-544-0777/ Fax: 212-544-0329 Email.linopressuptown@aol.com www.linopressuptownnyc.com

Bill To	
Northern Manhattan Democrat CARMEN	s For change

	_	P.O. No.	Due Date
		5824	9/6/2013
Description	Qty	Rate	Amount
SHEETS-4/4 SIZE 4X11, ON 10PT. 2 LOTS REF.IDANIS RODRIGUEZ, ADRIANO ESPAILLAT, MARIA MORILLO	340,000	0.04412	15,000.00
hank you for choosing Lino Press as your printer provider. We at Linou as a valued customer.	no Press appreciate	Subtotal	\$15,000.00
	0.2.0.	Sales Tax	\$1,331.25
		Total	\$16,331.25
		Payments/Credits	\$-8,000.00
		Balance Due	\$8,331.25

 Date
 Invoice #

 9/6/2013
 5824

Invoice

# Northern Manhattan Democrats for Change

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1

0 2 210 Sherman Avenue, New York, N.Y. 10034

	Invoice
Payable To: Northern Manhattan Democrats for Change	Date         Invoice           9/6/2013         5824
<u>Description</u> PALM CARDS SHEETS 4X11	<u>Amount</u> \$1,500
*This invoice pertains to your portion of the bill	

Total: \$1,000

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11255

ATM/Debit Card: XXXX-XXXX-XXXX-6323 As of 12-03-2013 17:18 EST

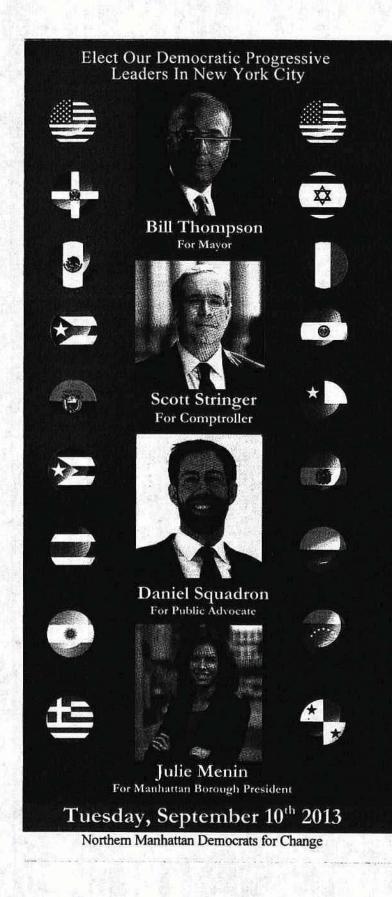
#### **SERVICES Check Details**

Account Check # Post Date Amount Business Checking: 9312 378 09/18/2013 \$ 1,500.00

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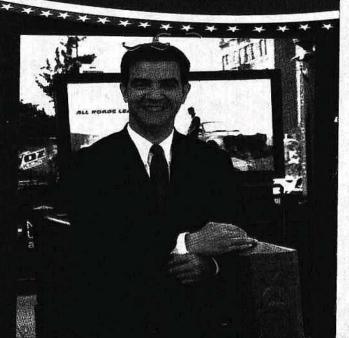
NYCCFE 2814-81-82



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2



## **Ydanis Rodriguez** Councilmember, 10th District

Democratic District Leaders 72<sup>nd</sup> AD Inwood & Marble Hill



Adriano Espaillat



Maria Morillo

Judicial Delegates: Martha Rodriguez • Rolando Cespedes Gail K. Addis • Elizabeth M. Batista Carmen N.De La Rosa • Micaela Lugo Rachel Taylor

Northern Manhattan Democrats for Change

\* \* \*



#### Exhibit IVa

Squadron for New York Stephen K. Hindy In-Kind Contribution Documentation (see Finding #7a)

#### 12/16/2014

## IN-KIND CONTRIBUTION FORM

Committee Use Only Transaction ID: 12791

	adron for New York
Name: Stephen Hindy Address: City/State/Zip: Employer: Brooklyn Brewery Occupation: President Employer Address:	
Employer City/State/Zip:	
IN-KIND C	ONTRIBUTION DETAILS
<ul> <li>Services/Facilities Provided</li> <li>Property Given</li> <li>Expenses Paid</li> </ul>	Fair Market Value of Contribution: \$ 120         Date Received:       5 / 17 / 2012         Documentation Attached:       Yes         No
	ANATION OF FAIR MARKET VALUE e provide all details)
Letter resuding refreshments a	+ fundraiser
	<u> </u>
· · · · · · · · · · · · · · · · · · ·	
	ä
	REMINDER

The campaign committee must explain and keep documentation showing how the fair market value of the in-kind contribution was determined. Attach supporting documentation to this form. This form and documentation will be requested by the CFB during the election cycle and as part of your post-election audit.

10/4/12

#### <u>AFFIDAVIT</u>

I, Stephen Hindy, previously provided a letter to Squadron for New York attached here as <u>Exhibit A</u>. I attest that the attached letter, <u>Exhibit A</u>, is true to the best of my knowledge information and belief, and I did not maintain contemporaneous records concerning this contribution.

SIGNED:

Signature on original, Stephen Hindy

DATED:

50EC 2014

5

~7 +

## To Whom it may Concern:

write regarding an event for Squadron for New York held on 5/17/2012 at 5 North 11th Street in Brooklyn.

I paid expenses associated with that event, which were for beer and totaled \$120 which I paid with personal funds.

ExLib.+ A

Thank you.

Sincerely,

Stephen Hindy,

#### Exhibit IVb

**Squadron for New York** 

Niki Federman In-Kind Contribution Documentation

(see Finding #7a)

## **IN-KIND CONTRIBUTION FORM**

N Y C C F B

0 1

0 2 Committee Use Only Transaction ID: 12785

#### Squadron for New York

(Committee Name)

CONTR	IBUTOR'S INFORMATION
Name: <u>Niki Federman</u>	
Address:_	
City/State	
Employer: Russ & Daughters	
Occupation: Owner	
Employer Address:_	
Employer City/State	
IN-KIND	CONTRIBUTION DETAILS
Services/Facilities Provided	Fair Market Value of Contribution: \$_2254.12
Property Given	Date Received: 7 / 11 / 8012
Expenses Paid	Documentation Attached: 🗳 Yes 🗖 No
	PLANATION OF FAIR MARKET VALUE ase provide all details)
State and the state	
	REMINDER

The campaign committee must explain and keep documentation showing how the fair market value of the in-kind contribution was determined. Attach supporting documentation to this form. This form and documentation will be requested by the CFB during the election cycle and as part of your post-election audit.

#### To Whom it may Concern:

I write regarding an Event for Squadron for New York held on 7/11/2012 at Russ & Daughters, 179 E. Houston Street, Manhattan.

I paid the expenses associated with that event, which were for food, drink, wait staff, space rental and totaled \$ 2254.92, which I paid with personal funds.

Thank you.

N' Y C F B

0 1

02

Sincerely,

Signature on original

12789

Niki Russ Federman 52 Berkeley Place Brooklyn, NY 11217

#### Exhibit IVc

#### Squadron for New York

#### Margaret Chin In-Kind Contribution Documentation

(see Finding #7d)

			14/4151
Margaret Chin 20	13		14/4/51 INVOICE
PMB 913, 39 Bowery Jew York, NY, 10002	(212) 227-2280		
sill TO: Squadron for New York			1、花科香
		INVOICE DATE	September 19th, 2013
	DESCRIPTION		AMOUNT
Shared use of carr	npaign office from September 19th to October 1st		\$100.0
1994 - 1997 - 19			
122 130.03			∎ na ina fisia
		and Arts	0~
Plane State			C CFB
		Ŵ	Bm
		SUBTOTAL	100.00
VIRECT ALL INQUIRIES TO: rip Yang, Campaign Manager	MAKE ALL CHECKS PA	YABLE TO:	\$100.00 PAY THIS AMOUNT

## Exhibit Va

## Squadron for New York

### Joint Petition Printing with de Blasio, Stringer, Levin, Lander, and Adams

(see Finding #9a)

## وي Invoice

CPP2

## **Progress Printing**

3728 56th Street Woodside,NY 11377

N Y C C F B

# Bill To Squadron for New York

Date	Invoice #
7/12/2013	15291
Phone	#
718-472-1	302
Fax #	
718-472-1	305

P.O. No.	Terms	Our#
	Net	656

Description	Qty	Amount
Petition printing Sales Tax		458.05 40.65
Thank you for your business.	Total	\$498.7

# cîti

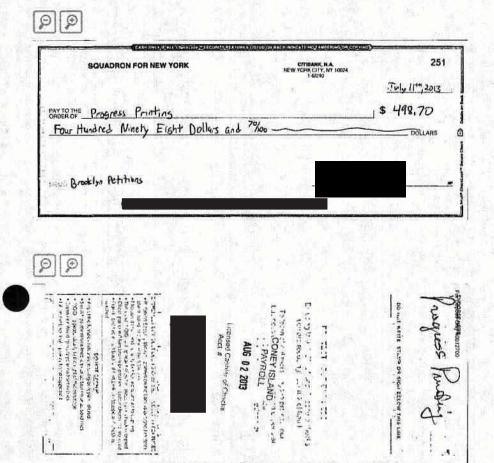
Print a Copy Cic

8417

ATM/Debit Card: XXXX-XXXX-XXXX-6323 As of 12-04-2013 16:29 EST

#### **SERVICES Check Details**

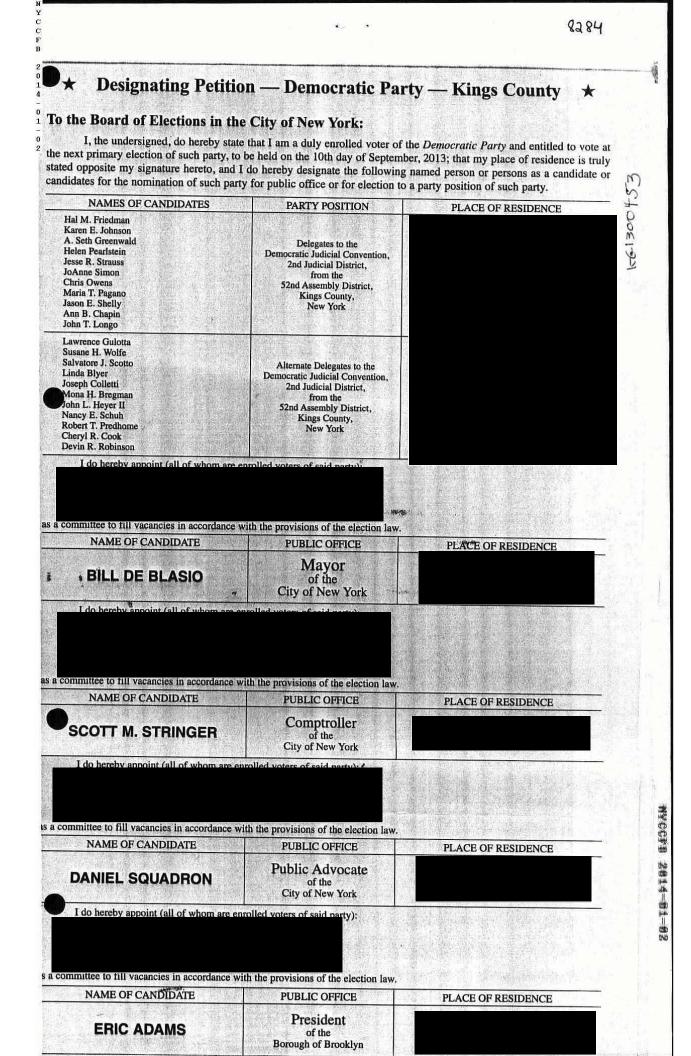
Account Check # Post Date Amount Business Checking: 9312 251 08/05/2013 \$ 498.70



Security Tip: Check Image files may be automatically saved on the hard drive of this computer. If other people use this computer you should delete these files so that no one will have access to your check images and account information. Learn more

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N Y C C F B



	IS	President of the Borough of Broo			2ର ବ୍ଧି
NAME OF CANDID	ATE	PUBLIC OFFI	CE		
CHARLES J. H	YNES	District Attor Kings Coun			
NAME OF CANDID	DATE	PUBLIC OFFI	CE		
SHAWNDYA L. SI	MPSON	Judge of the Civil of the City of New from the County of Assigned Vacancy Nu	York Kings,		
I do hereby appoint (all Frank V. Carone, residing at 26 Jesse E. Hamilton, residing at 37 Arelis Martinez, residing at 37 Betty Ann Canizio, residing at Jo Anne Simon, residing at 393 as a committee to fill vacancies	26 National Drive 910 Lincoln Place, 0 55th Street, Broo 1767 67th Street, J 3 Pacific Street, Br	Brooklyn, New York 1121 oklyn, New York 11220 Brooklyn, New York 11204 ooklyn, New York 11217	34 3 4		
NAME OF CANDIE		PUBLIC OFFI		PLACE OF RESIDE	INCE
STEPHEN T. L		Council Merr 33rd City Council Borough of Broc City of New Yo	District oklyn		
	REOF, I have l	hereunto set my hand		ear placed opposite my sig	nature.
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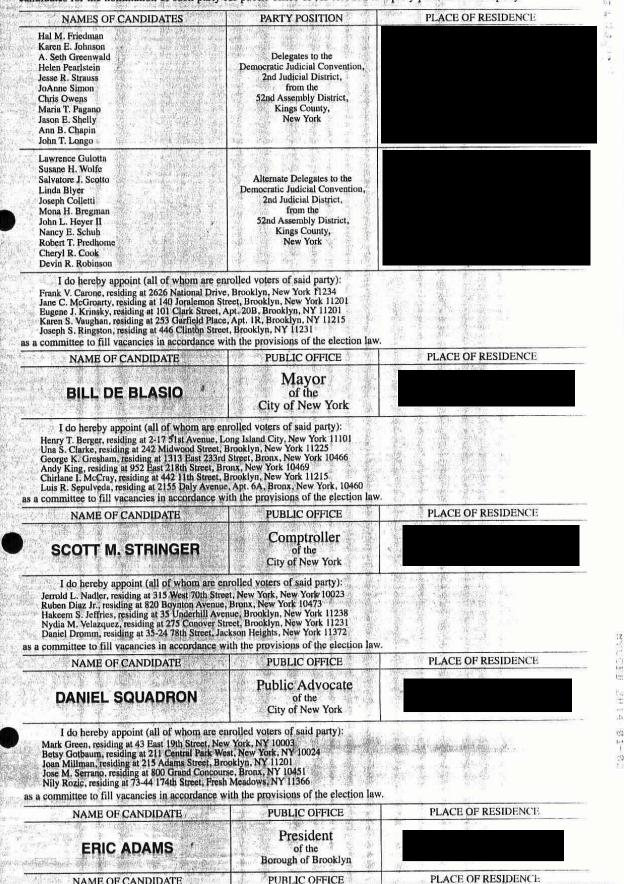
## Designating Petition — Democratic Party — Kings County 🛛 🖈

#### To the Board of Elections in the City of New York:

Y C

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I, the undersigned, do hereby state that I am a duly enrolled voter of the *Democratic Party* and entitled to vote at the next primary election of such party, to be held on the 10th day of September, 2013; that my place of residence is truly stated opposite my signature hereto, and I do hereby designate the following named person or persons as a candidate or candidates for the nomination of such party for public office or for election to a party position of such party.



NAME OF CA			PLACE OF RES	IDENCE
		PUBLIC OFFICE President	425 Prospect Plac	ce, Apt. 1K
ERIC A	DAIVIS	of the Borough of Brooklyn	Brooklyn, New Y	ork 11238
NAME OF CA	ANDIDATE	PUBLIC OFFICE	PLACE OF RES	IDENCE
CHARLES	J. HYNES	District Attorney Kings County	61 Oliver Street Brooklyn, New Y	
NAME OF C	ANDIDATE	PUBLIC OFFICE	PLACE OF RES	IDENCE
SHAWNDYA L. SIMPSON		Judge of the Civil Court of the City of New York from the County of Kings, Assigned Vacancy Number 7	275 Park Avenue, Apt. 5P Brooklyn, New York 11205	
Frank V. Carone, residi Jesse E. Hamilton, residi Arelis Martinez, residir Betty Ann Canizio, resi Jo Anne Simon, residin	ing at 2626 National Drive ding at 910 Lincoln Place, ng at 370 55th Street, Broo iding at 1767 67th Street, I ng at 393 Pacific Street, Br	Brooklyn, New York 11204	v.	
NAME OF C	ANDIDATE	PUBLIC OFFICE	PLACE OF RES	SIDENCE
BRADFORD	S. LANDER	Council Member 39th City Council District Borough of Brooklyn City of New York	256 13th S Brooklyn, New Y	Sector and the sector and the sector and the
DATE	NAME OF		RESIDENCE	KINGS
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### Exhibit Vb

## Squadron for New York

## Joint Petition Printing with Cornegy, Espinal, Thompson, and Adams (see Finding #9b)

## **Progress Printing**

3728 56th Street Woodside,NY 11377

# Bill To SQUADRON FOR NEW YORK

	Date	Invoice #
5	/29/2013	15241
	Phone	#
	718-472-	1302
	Fax #	
	718-472-	1305

P.O. No.	Terms	Our #
	Net	669

Description	Qty	Amount
hare of petition printing Sales Tax		276.00 24.50
Thank you for your business.	Total	\$300.5

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Print a Copy Cic

6849

ATM/Debit Card: XXXX-XXXX-XXXX-6323

As of 12-04-2013 16:27 EST

#### **SERVICES Check Details**

Account Check# Post Date Amount Business Checking: 9312 206 06/06/2013 \$ 300.50

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WYCCFE ZB14-B1-B2

#### Designating Petition — Democratic Party — Kings County \* \* 6772 10000

#### To the Board of Elections in the City of New York:

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I, the undersigned, do hereby state that I am a duly enrolled voter of the Democratic Party and entitled to vote at the next primary election of such party, to be held on the 10th day of September, 2013; that my place of residence is truly stated opposite my signature hereto, and I do hereby designate the following named person or persons as a candidate or candidates for the nomination of such party for public office or for election to a party position of such party.

	PARTY POSITION	PLACE OF RESIDENCE
Debra Dilan Eliseo Ruiz Diane Mitchell Mohammed S. Jahan Caron Townes Charveys Gonzalez	Delegates to the Democratic Judicial Convention, 2nd Judicial District, from the 54th Assembly District, Kings County, New York	
Jose M. Melendez David Rolan Elvio Vargas Omany J. Luna Alexandra Pena William J. Leonardi	Alternate Delegates to the Democratic Judicial Convention, 2nd Judicial District, from the 54th Assembly District, Kings County, New York	
I do hereby appoint (all of whom are enr	olled voters of said party):	
a committee to fill vacancies in accordance with	th the provisions of the election law.	
NAME OF CANDIDATE	PUBLIC OFFICE	PLACE OF RESIDENCE
WILLIAM C. THOMPSON JR.	Mayor of the City of New York	
AND	the the musclalance of the election loss	
NAME OF CANDIDATE	PUBLIC OFFICE	PLACE OF RESIDENCE
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NAME OF CANDIDATE DANIEL SQUADRON I do hereby appoint (all of whom are em a committee to fill vacancies in accordance wi NAME OF CANDIDATE ERIC ADAMS NAME OF CANDIDATE CHARLES J. HYNES I do hereby appoint (all of whom are em	PUBLIC OFFICE         Public Advocate         of the         City of New York         rolled voters of said party):         th the provisions of the election law.         PUBLIC OFFICE         President         of the         Borough of Brooklam         PUBLIC OFFICE         District Attorney         Kings County	
DANIEL SQUADRON I do hereby appoint (all of whom are end a committee to fill vacancies in accordance wi NAME OF CANDIDATE ERIC ADAMS NAME OF CANDIDATE CHARLES J. HYNES	PUBLIC OFFICE         Public Advocate         of the         City of New York         rolled voters of said party):         th the provisions of the election law.         PUBLIC OFFICE         President         of the         Borough of Brooklam         PUBLIC OFFICE         District Attorney         Kings County	

Oma S. Holloway, residing at 465 Franklin Avenue, Brooklyn, New York 11238

	1 20 20	Borough of Brooklyn	DIUUKIYII, INEW IO	DIK 11230 6002
NAME OF CANI	DIDATE	PUBLIC OFFICE	PLACE OF RESI	DENCE
CHARLES J.	HYNES	District Attorney Kings County		
I do hereby appoint (	all of whom are enr	olled voters of said party):		
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	1 CU 10 2 1993	h the provisions of the election l		
NAME OF CANE	DIDATE	PUBLIC OFFICE Council Member	PLACE OF RESI	DENCE
ROBERT E. COR	NEGY, JR.	36th City Council District Borough of Brooklyn City of New York		
I do hereby appoint (	(all of whom are enr	olled voters of said party):	1 - 1 - 1 - 1	
		h the provisions of the election h		
IN WITNESS WE	HEREOF, I have he	ereunto set my hand the day a	nd year placed opposite my s	ignature.
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In enrolled voter of the Der	Name of witness) mocratic Party. I no		ince address, also post office address if not the	- Contraction
which is in the Borough of I	Brooklyn, in the Cit	y of New York, in the County c		nicei)
Each of the individuals who	ose names are sub	scribed to this petition sheet c	containing ((III In number) signature:	s, subscribed the
ame in my presence on the	e dates above indic	ated and identified himself or h	nerself to be the individual who	signed this sheet
I understand that this s	tatement will be ac	ccepted for all purposes as the	e equivalent of an affidavit, ar	id, if it contains a
naterial false statement, sh	all subject me to t	he same penalties as if I had t	oeen duly sworn.	
Date		, 2013	H H H	8
	llowing information must be	completed prior to filing with the board of elec	(Signature of witness)	
	Kings		Sheet N	
City: <u>New York</u> County:				AOm
CULTRISTE	rp., 3728 56th Street, Woodsid	le, NY 11377, Phone 718-472-1302		
CULTRISTE	rp., 3728 56th Street, Woodsic	le, NY 11377, Phone 718-472-1302		PH I:

★ Designating Petition	- Democratic Party -	- Kings County ★
the Board of Elections in the (	City of New York:	
	hat I am a duly enrolled voter of the De held on the 10th day of September, 20 o hereby designate the following name	13; that my place of residence is trul of person or persons as a candidate of
NAMES OF CANDIDATES	PARTY POSITION	PLACE OF RESIDENCE
Debra Dilan Eliseo Ruiz Diane Mitchell Mohammed S. Jahan Caron Townes Charveys Gonzalez	Delegates to the Democratic Judicial Convention, 2nd Judicial District, from the 54th Assembly District, Kings County, New York	
Jose M. Melendez David Rolan Elvio Vargas Omany J. Luna Alexandra Pena William J. Leonardi	Alternate Delegates to the Democratic Judicial Convention, 2nd Judicial District, from the 54th Assembly District, Kings County, New York	
I do hereby appoint (all of whom are enr	olled voters of said party):	
a committee to fill upper aire to accord and with		
a committee to fill vacancies in accordance wit NAME OF CANDIDATE	PUBLIC OFFICE	PLACE OF RESIDENCE
	Mayor	
WILLIAM C. THOMPSON JR.	of the City of New York	
a committee to fill vacancies in accordance wit NAME OF CANDIDATE	h the provisions of the election law. PUBLIC OFFICE	PLACE OF RESIDENCE
DANIEL SQUADRON	Public Advocate of the City of New York	PLACE OF RESIDENCE
I deshereby appoint (all of whom are enr		
	And Andrews	
a committee to fill vacancies in accordance wit		
NAME OF CANDIDATE	PUBLIC OFFICE	PLACE OF RESIDENCE
ERIC ADAMS	President of the Borough of Brooklyn	
NAME OF CANDIDATE	PUBLIC OFFICE	
CHARLES J. HYNES	District Attorney Kings County	
I do hereby appoint (all of whom are end Frank V. Carone, residing at 2626 National Drive, Jesse E. Hamilton, residing at 910 Lincoln Place, J Arelis Martinez, residing at 370 55th Street, Brook Betty Ann Canizio, residing at 1767 67th Street, B Jo Anne Simon, residing at 393 Pacific Street, Broo a committee to fill vacancies in accordance with	Brooklyn, New York 11234 Brooklyn, New York 11213 Jyn, New York 11220 Tooklyn, New York 11204 oklyn, New York 11217	
NAME OF CANDIDATE	PUBLIC OFFICE	PLACE OF RESIDENCE
RAFAEL L. ESPINAL, JR.	Council Member 37th City Council District Borough of Brooklyn	

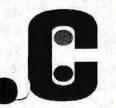
NAME OF CANDIDATE	PUB	LIC OFFICE	PLACE OF RE	SIDENCE
RAFAEL L. ESPINAL	., JR. 37th City Boroug	cil Member Council District gh of Brooklyn of New York		
I do hereby appoint (all of w	hom are enrolled voters of	of said party):	1 1 1 1 1 1	State State
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as a committee to fill vacancies in acc	cordance with the provision	ons of the election law.		
NAME OF CANDIDATE	and the second	LIC OFFICE	PLACE OF RE	SIDENCE
KATHY J. KING	City of Ne Civil (Muni Borough of	e Civil Court of the w York from the 7th cipal) Court District, Brooklyn, New York Vacancy Number 9		
I do hereby appoint (all of w				
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as a committee to fill vacancies in ac	cordance with the provisio	ons of the election law		
IN WITNESS WHEREO				y signature.
			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
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10		B	orough of Brooklyn, New York City	KINGS
	STATEN	I MENT OF WITNESS		
			alified yqter of the State	of New York and am
an enrolled voter of the Democrati	ness)			
which is in the Borough of Brookly		(residence a	address, also post office address if not	
Each of the individuals whose nan			10	res, subscribed the
same in my presence on the dates			(in an number)	
I understand that this stateme				
material false statement, shall subj				
Date	, 2013		(Signature of witness)	Frank
Witness identification information: The following info	ormation must be completed prior to	filing with the board of elections		/
		J	Shee	ot No
City: New York County: Kings				

## Exhibit Vc

## Squadron for New York

## Joint Petition Printing with Cohen, Diaz, Vacca, Stringer, Torres

(see Finding #9c)



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CENTURY 905P

30-30 47th Avenue Long island City, NY 11101-3415 212.763.0600 718.349.9528 Fax www.centurydirect.net

## INVOICE

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## **ORDERED BY Committee to Elect Daniel Squadron**

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Your proportional share of the 2013 Bronx Democratic County Designating petitions

INVOICE TOTAL	2,261.82	
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NET INVOICE	2,077.45	

## Please remit payment to: Century Direct

Mail / FedEx /UPS your payment to: Century Direct Att: Jayne Goldberg

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#### **SERVICES Check Details**

As of 08-25-2013 17:40 EDT

ATM/Debit Card: XXXX-XXXX-XXXX-6323

Account Check # Post Date Amount Business Checking: 9312 267 08/08/2013 \$ 2,261.82

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#### DEMOCRATIC PARTY

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DESIGNATING PETITION - BRONX COUNTY

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NAMES OF CANDIDATES	PUBLIC OFFICES	PLALES OF HERIOPS	-
HUBEN DIAZ JR.	Borough of the Bronx		
JAMES VACCA	HUBUC OFFICES President of the Borough of the Bronx of the City of New York Council Member from the 13th Council Detrifet, Bronz County,		
LARRY S. SCHACHNER	City of New York Judge of the Chill Court of the City of New York Brons County		
ARMANDO MONTANO	Assigned Vacancy #1 Judge of the Civil Court of the City of New York from the		
	Tet Nunicipal Court District Brons County Assigned Vecency SI		
NAMES OF GANDIDATES	Delegates to the 12th Judicial District		
Anne J. Ini Diene C. Carlos Anne J. Ini Joant Work Headt Work Acherodo Romolo	Broin County 22 Anigned Venemy 22 PARTY FOSTFORS Delegates to the Tath Judkink Decket Democritic Convention from the Afort Assembly District Brons County State of Hew York		
Arlans Kurs Frank Vapueli Dentis Vergan	Alternate Delegates to the 12th Autobal Oktoor Democratic Convestion from the 80th Assembly Decks		
Nation J Crite Places Januar Zana Turpinan	BOth Assembly District Brens County State of New York	1	
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NAME OF CANDIDATE	PUBLIC OFFICE	PLACE OF BRIDE	
SCOTT M. STRINGER	Comptroller of the	PLACE OF HEIROR	
XO HEHEBY APPOINT - NAMES	City of New York	A	
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#### DEMOCRATIC PARTY DESIGNATING PETITION - BRONX COUNTY

MAMES OF CANDIDATES	PUBLIC OFFICE	PLACES OF REMOLE	-
RUBEN DIAZ JR.	Public ofFicts President of the Borpush of the Drong	THE REAL PROPERTY OF	
	of the City of New York Jurine of the Civil Court		
LARRY 5. SCHACHNE	Borough of the Brons of the City of New York Judge of the Civil Court R of the City of New York, Brons Courty Assigned Yorkany 21 Jodge of the City Octow Assigned Yorkany 21 Jodge of the City Octow		
HANES OF CANDIDATES	Brons County Assigned Vocancy #2 #ARTY FollyTouts Date Vocancy #2		
Diane & Carris Alma J. Hill Jereph Hattenat Haatt Murry	Drows County Academic Veeney 20 PARTY FOURIDAD Delegates to the 13th Judical Denicit Democratic Converting horn the 20th Assessity Deaths Bond County State of Herr Yerk		
Arjuna Rarti	State of New York Atternate Celegates to the		
Prank Vignall Dennie Varges Heleos J. Dritte Plans Jatrober Zens Vegenan	Atternate Onlegation to the 12th Judicial District Democratic Conventions from the Roth Assembly District Brane Country Etate of New York		
	ADDRESSES		-0500
STANLEY AMALEN HELEH FO SOTTET MICHAEL	KALWON BORLEN PALBA 976A NAOWITZ NEHEDISTIO		
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NAME OF CANDATE		PLACE OF HESKIEN	KE
RITCHIE J. TORRES	Council Member from the 15th Council District, Branx County, City of New York		
OD HEREBY APPORT - MANES	ADIWEBSES	****	
JAMEN VA JOPF N. LY MARJONE JUAN C. A ARASING D	GGA (NCH V VELAZOURE: NIAVTON		
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NAME OF CANDIDATE	PUBLIC OFFICE	PLACE IN A NOTE	Ge.
SCOTT M. STHINGER	Comptroller of the		
and the second	City of New York	States N	<b>.</b>
ОО ИЕЛЕВТ АРРОНТ - НАМЕВ ЗЕЛИССКИ ПОДИЛИСТИ НАКЕЕН В НУДАН, 1	L MADLEN AC JR. L USTYTALS NOME	V. F	
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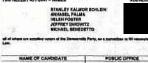
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JAMES VACCA	Council Member Intin the 13th Council District. Bronz County, Citry of New York	
RUBEN DIAZ JR.	President of the Borough of the Brons of the City of New York	
LARRY S. SCHACHNER	Audge of the Chill Court of the City of New York, Bronx County Assigned Vacancy #1	
ARMANDO MONTANO	Judge of the Civil Count of the Cily of New York from the tat Municipal Court District Bronx County Assigned Yacasov #2	*
NAMES OF CANCHDATES	PARTY POOTIONS	-
JEFF LYNCH	Mate Assembly District Lander From the S2nd Assembly District Part B Brown County New York	
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