



**New York City Campaign Finance Board**

100 Church Street, 12<sup>th</sup> Floor, New York, NY 10007  
212.409.1800 | [www.nycffb.info](http://www.nycffb.info)

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Via C-Access  
September 30, 2016

Stephanie M. Adams  
Friends of Stephen Pierson  
846 Prospect Place, Apt. #12  
Brooklyn, NY 11216

Dear Stephanie Adams:

Please find attached the New York City Campaign Finance Board's ("CFB" or "Board") Final Audit Report for the 2013 campaign of Stephen Pierson (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 February 11, 2016 (attached). The report concludes that the Campaign did not fully demonstrate compliance with the requirements of the Campaign Finance Act (the "Act") and Board Rules (the "Rules"). As detailed in the attached Final Board Determination, the Campaign was assessed penalties totaling \$357.00.

The full amount owed must be paid no later than **October 31, 2016**. Please send a check in the amount of \$357, 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.

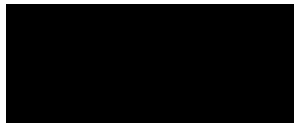
If the CFB is not in receipt of the full amount owed by **October 31, 2016**, the Candidate's name and the amount owed will be posted on the CFB's website. The CFB may also initiate a civil action to compel payment. In addition, the Candidate will not be eligible to receive public funds for any future 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. If the Campaign raises additional contributions to pay outstanding liabilities, please note that all 2013 election requirements, including contribution limits, remain in effect. 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.

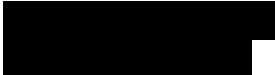
The CFB appreciates the Campaign's cooperation during the 2013 election cycle. Please contact the Audit Unit at 212-409-1800 or [AuditMail@nyccfb.info](mailto:AuditMail@nyccfb.info) with any questions about the enclosed report.

Sincerely,

A black rectangular redaction box covering the signature of Souda S. Chapman.

Signature on Original

Souda S. Chapman  
Director of Auditing and Accounting

c: Stephen Pierson  
A black rectangular redaction box covering the name of the recipient.

Friends of Stephen Pierson  
171 Engert Avenue, #1  
Brooklyn, NY 11222

Attachments



# **EC2013 Final Audit Report**

Friends of Stephen Pierson

September 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 Stephen Pierson (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, by the due date, a financial disclosure statement required by the Board (see Finding #2).
- The Campaign did not file the required daily disclosure statements during the two weeks preceding the 2013 primary election (see Finding #3).

### *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 made expenditures that were not in furtherance of the Campaign (see Finding #4).
- The Campaign made post-election expenditures that are not permissible (see Finding #5).

**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: Stephen Pierson	Contribution Limit:
ID: 1686	\$2,750
Office Sought: City Council	
District: 33	Expenditure Limit:
	2010–2012: N/A
Committee Name: Friends of Stephen Pierson	2013 Primary: \$168,000
Classification: Participant	2013 General: N/A
Certification Date: June 6, 2013	
	Public Funds:
Ballot Status: Primary	Received: \$92,400
Primary Election Date: September 10, 2013	Returned: \$0
Party: Democratic	Campaign Finance Summary:
	<a href="http://bit.ly/1yS5mOo">http://bit.ly/1yS5mOo</a>

## 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. 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.

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.

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 was given the opportunity to respond. The Campaign responded and the CFB evaluated any additional information provided by the Campaign. CFB staff recommended that the Board determine that the Campaign committed violations subject to penalty. The Campaign chose to contest the CFB staff recommendations. The Campaign appeared before the Board on February 11, 2016. The Board's determinations 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 findings, may have changed from the Draft Audit Report to the Final Audit Report.

**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
Chase	XXXXXX3267	Checking	Apr 2013 – Feb 2014

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	NOTE
XXXXXX3267	Pellot, Christopher	8510	10/02/13	\$90.00	(1)
XXXXXX3267	Reedy, Shatema	8511	10/04/13	\$130.00	(1)
XXXXXX3267	Scott, Karen Ida	8512	10/10/13	\$130.00	(1)
<b>Total</b>				<b>\$350.00</b>	

(1) In response to the Draft Audit Report, the Campaign said that it had deleted these transactions because the payees did not show up for the work they were contracted to perform. However, the Campaign’s bank statements indicate these individuals were paid. *See* also Finding #4.

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

NAME	CHECK NO./ TRANSACTION	STATEMENT/ SCHEDULE/ TRANSACTION	PAID DATE	REPORTED AMOUNT	ACTUAL AMOUNT	DIFFERENCE
ATD Rentals	Debit	16/F/R0001110	09/19/13	\$5,500.00	\$5,550.00	\$50.00

**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) For inaccurately reported transactions, the Campaign must amend its disclosure statements to accurately report the transactions.

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 its Draft Audit Report, the Campaign amended its disclosures statements and deleted three transactions that are present on its October 2013 bank statement.

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

**Board Action**

a - 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.

<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.

## 2. Failure to File and Late Filings

Campaigns are required to file disclosure statements on scheduled dates. *See* New York City Charter §1052(a)(8), Admin. Code §§ 3-703(6) and 3-708(8), and Rules 1-09(a) and 3-02.

The Campaign failed to file the following disclosure statements by the due date:

STATEMENT #	DUE DATE	DATE FILED	# DAYS LATE
16	01/15/14	01/22/14	7

### Previously Provided Recommendation

The Campaign must explain the lateness of the statement listed above. The Campaign may also provide documentation to support its explanation.

### Campaign's Response

In Response to the Draft Audit Report, the Campaign acknowledged that it filed Disclosure Statement 16 one week late. The Campaign cited a lack of campaign staff and personal circumstances as a part of its explanation for the late filing of Statement 16.

### Board Action

The Board found the Campaign committed an infraction, but did not assess a penalty.

## 3. 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 following transactions:

EXPENDITURES:			
NAME	STATEMENT/ SCHEDULE/ TRANSACTION	DATE INCURRED	AMOUNT
Brownmiller Group	12/F/R0000857	09/03/13	\$15,297.66
Brownmiller Group	16/F/R0001074	09/09/13	\$8,800.00

### Previously Provided Recommendation

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

### Campaign's Response

This finding was identified as a result of the Campaign's response to the Draft Audit Report. In response to the Notice of Alleged Violations, the Campaign did not address this finding.

### Board Action

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.

### *Expenditure Findings*

#### 4. Expenditures – Not In Furtherance of the Campaign

Campaigns may only spend campaign funds for items that further the candidate's election. Campaigns must keep detailed records to demonstrate that campaign funds were used only for those purposes. *See* Admin. Code §§ 3-703(1)(d), (g); Rule 4-01. The law gives examples of the types of expenditures that are presumed to be campaign-related, although in certain circumstances expenditures of the types listed as appropriate may be questioned. Among the relevant factors are: the quality of the documentation submitted; the timing and necessity of the expenditure; the amount of the expenditure and/or all expenditures of a specific type in relation to the Campaign's total expenditures; and whether the expenditure is duplicative of other spending. The law also prohibits the conversion of campaign funds to personal use which is unrelated to a political campaign, and provides examples of expenditures that are not in furtherance of a campaign. *See* New York State Election Law §14-130; Admin. Code §§ 3-702(21), 3-703, and 3-710(2)(c); Rules 1-03(a), and 5-03(e), and Advisory Opinion No. 2007-3 (March 7, 2007). Expenditures not demonstrated to be in furtherance of the candidate's election are considered "non-campaign related."

The Campaign made the expenditures listed below which—based on the explanation and/or documentation—are non-campaign related:

PAYEE	CHECK NO./ TRANSACTION	DATE	AMOUNT	NOTE
Pellot, Christopher	8510	10/02/13	\$90.00	(1)
Reedy, Shatema	8511	10/04/13	\$130.00	(1)
Scott, Karen Ida	8512	10/10/13	\$130.00	(1)
<b>Total</b>			<b>\$350.00</b>	

(1) In response to Draft Audit Report, the Campaign stated that it had deleted this transaction because the payee was contracted to work but did not show up to work. However, according to the Campaign's submitted October 2013 bank statement, this check cleared the Campaign's bank account. Payments for work that was not performed are non-campaign related. *See* also Finding #1a.

### Previously Provided Recommendation

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

### Campaign's Response

In response to the Notice of Alleged Violations, the Campaign did not address this finding.

### Board Action

The Board found the Campaign in violation and assessed \$100.00 in penalties.

## 5. Expenditures – Improper Post-Election

After the election, campaigns may only make disbursements for the preceding election, or for limited, routine activities of nominal cost associated with winding up a campaign and responding to the post-election audit. Campaigns have the burden of demonstrating that post-election expenditures were for the preceding election or the limited and routine activities described in the law. *See* Admin. Code § 3-710(2)(c); Rule 5-03(e)(2).

Each expenditure listed on Exhibit I is an improper post-election expenditure due to the timing, amount and/or purpose reported by the Campaign or identified from a review of Campaign bank statements and/or documentation.

### Previously Provided Recommendation

The Campaign must explain how each expenditure was for the preceding election, or was a routine and nominal expenditure associated with winding up the Campaign, and must provide

supporting documentation. Expenditures that are not proper post-election expenditures may increase the amount of public funds that must be repaid.

### **Campaign's Response**

In response to the Draft Audit Report, the Campaign provided supporting documentation and an explanation for the reported expenditure to ATD Rentals. The Campaign explained that ATD Rentals charged the Campaign for the full cost of rented computer equipment that the Campaign failed to return by the due date. The Campaign also explained that after it returned the rental equipment, the vendor refunded \$3,388.83 of the amount it previously charged, and “thus, a net of \$2,161.17 (\$5,500 minus \$3,388.83) was paid by the Campaign in late-return fees to ATD, in addition to the Campaign's normal rental payments.”

In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign stated the late fees resulted from its campaign manager, who “possessed the sole office keys, as well as sole knowledge of the computer rental agreement.” The Campaign stated its campaign manager's “disappearance and complete lack of reachability” for 12 days after the primary election were the reason why the computer equipment was not returned timely. The Campaign's response did not prove that the late fees were routine and nominal expenditures associated with winding down the Campaign. Additionally, it was the Campaign's responsibility, through its agents, to return the equipment timely.

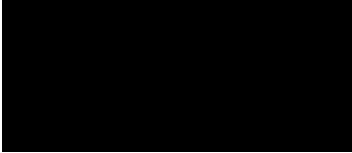
In response to the Draft Audit Report, the Campaign stated that the expenditures to Kevin Vinniane, John Arrona, Emmanuel Bruno, Rita Diz, Hawanata Kebbie, Joseph Moore, and Rajen Persaud were for “Contracted election-day work, staffing polling location.” However, the Campaign failed to provide supporting documentation to substantiate its response. Regarding the expenditures to eFax, Authorize.net, and Bankcard USA were for recurring monthly fees. However, the Campaign failed to provide supporting documentation for the expenditures, and failed to explain how these expenditures were limited and routine activities. The Campaign's response to the Draft Audit Report and review of the related BOE disclosures revealed a new improper post-election expenditure paid to Wayne Smith. In response to the Notice of Alleged Violations, the Campaign indicated that it would not contest the finding for these transactions. In response to the Notice of Alleged Violations of Alleged Violations and Recommended Penalties, the Campaign indicated that it would not contest the finding for these transactions.

### **Board Action**

The Board found the Campaign in violation but did not assess a penalty for the ATD Rentals transaction. For all other expenditures, the Board found the Campaign in violation and assessed \$257.00 in penalties.

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,



Signature on Original

Sauda S. Chapman

Director of Auditing and Accounting

Date: September 30, 2016

Staff: Melody Lee



**Exhibit I**  
**Friends of Stephen Pierson**  
**Improper Post-Election Expenditures**  
**(see Finding #5)**

<b>Name</b>	<b>Statement/ Schedule/ Transaction ID</b>	<b>Purpose Code</b>	<b>Invoice Date</b>	<b>Paid Date</b>	<b>Amount</b>	<b>Notes</b>
ATD Rentals	16/F/R0001110	OFFCE	09/17/13	09/19/13	\$2,161.17	(1)
Vinniane, Kevin	16/F/R0001004	WAGES	09/20/13	09/20/13	\$90.00	
Arrona, John	16/F/R0001006	WAGES	09/20/13	09/20/13	\$90.00	
Bruno, Emmanuel	16/F/R0001008	WAGES	09/20/13	09/20/13	\$90.00	
Diz, Rita	16/F/R0001012	WAGES	09/20/13	09/20/13	\$90.00	
Kebbie, Hawanata	16/F/R0001014	WAGES	09/20/13	09/20/13	\$90.00	
Moore, Joseph	16/F/R0001018	WAGES	09/20/13	09/20/13	\$90.00	
Persaud, Rajen	16/F/R0001020	WAGES	09/20/13	09/20/13	\$90.00	
eFax	16/F/R0001123	OFFCE	11/01/13	11/01/13	\$16.95	
Authorize.Net	16/F/R0001119	FUNDR	11/04/13	11/04/13	\$17.95	
eFax	16/F/R0001125	OFFCE	12/02/13	12/02/13	\$16.95	
Bankcard USA	16/F/R0001147	FUNDR	12/02/13	12/02/13	\$68.20	
Authorize.Net	16/F/R0001113	FUNDR	12/03/13	12/03/13	\$17.95	
eFax	16/F/R0001127	OFFCE	01/02/14	01/02/14	\$16.95	
Bankcard USA	16/F/R0001145	FUNDR	01/02/14	01/02/14	\$68.20	
Authorize.Net	16/F/R0001115	FUNDR	01/03/14	01/03/14	\$17.95	
Smith, Wayne	BOE Reporting	WAGES	BOE Reporting	02/24/14	\$160.00	(2)
<b>Total</b>					<b><u>\$3,192.27</u></b>	

**Notes:**

- (1) The Campaign reported this expenditure in the amount of \$5,500.00. However, the amount included above is the net amount of the expenditure, as per the Campaign's bank statement (\$5,550.00), less the related expenditure refund (\$3,388.83). In response to the Draft Audit Report, the Campaign stated \$2,161.17 of this expenditure was for "late-return fees."
- (2) This expenditure was reported to the New York State Board of Elections.