



**Campaign Finance Audit Report
Mark Farrell for Mayor 2024 (ID # 1466726)**

March 9, 2026

I. Introduction

This Audit Report summarizes the audit results for the committee Mark Farrell for Mayor 2024, FPPC ID # 1466726 (the “Committee”), for the period January 1, 2024, through December 31, 2024. The audit was conducted by Ethics Commission audit staff to determine whether the Committee materially complied with applicable state and local campaign finance laws during the November 2024 election.

II. Audit Authority

San Francisco Charter Section C3.699-11 authorizes the Ethics Commission (the “Commission”) to “audit campaign statements and other relevant documents” of campaign committees that file with the Commission. San Francisco Campaign and Governmental Conduct Code (“C&GCC”) Section 1.150(a) requires the Commission to audit all committees of candidates who have received public financing and authorizes the Commission to initiate targeted audits of other committees at its discretion.

III. Objective and Scope

The objective of the audit was to reasonably determine whether the Committee materially complied with requirements of the San Francisco Campaign Finance Reform Ordinance (C&GCC Section 1.100, et seq., and supporting regulations) and the California Political Reform Act (California Government Code Section 81000, et seq., and supporting regulations).

The audit was conducted based on an analysis of the Committee’s filings and support documentation obtained from the Committee. A complete summary of the audit’s objectives and the methods used to address those objectives appears in Appendix A.

IV. Committee Information

The Committee qualified as a committee on February 13, 2024, as a candidate-controlled committee supporting the election of Mark Farrell (the “Candidate”) to the office of Mayor in the November 5, 2024, election. The Committee remains active as of January 2026.

Roy Herrera was listed as the Committee’s treasurer for the full period covered by the audit. However, The Money Wheel, LLC (the “Treasurer”) provided treasurer services to the Committee during the audit period and represented themselves as the Committee’s treasurer during the audit process. Shantal

Sutherland, Senior Compliance Specialist at The Money Wheel, served as the primary audit contact for the Committee during the audit. Auditors also noted that Margaux Kelly was listed as a principal officer of the Committee on its Form 410 Statement of Organization in effect between October 11, 2024, and January 30, 2025. In an amended Form 410 dated January 30, 2025, the Candidate was named as the Committee's treasurer.

For the period covered by the audit, the Committee reported receiving \$2,616,230—including \$981,701 in monetary contributions, \$5,383 in nonmonetary contributions, \$1,200,000 in public financing, and \$429,146 in miscellaneous increases to cash—and making or incurring \$2,647,568 in expenditures.

Approximately 95% of the net reported miscellaneous increases to cash concern “shared expense reimbursements” paid by, or refunded to, the committee Mayor Mark Farrell for Yes on Prop D (FPPC ID #1467847). On November 8, 2024, the Commission approved a stipulation with parties, including the Committee and the Candidate, finding that \$192,216 of these reimbursements amounted to prohibited contributions to the Committee. This Audit Report does not discuss these transactions previously found by the Commission to have violated the law. The approved stipulation, in the matter of “Mayor Mark Farrell for Yes on Prop D, Mark Farrell for Mayor 2024, Mark Farrell, and Roy Herrera, Complaint No. 24-817,” is available on the Commission’s website at sfethics.org.

V. Material Audit Findings

Auditors identified the following material findings during the audit. These findings represent instances of noncompliance that Auditors determined to be significant based on the frequency of occurrence within a representative sample, or based on the significance of the dollar amount, the percentage of total activity, or the importance of the item to the purposes of state or local law.

Finding V-1. The Committee did not disclose reportable subvendor expenditures

Applicable Law

Committees are required to report expenditures made by an agent or independent contractor of a committee of \$500 or greater, other than expenditures for the agent’s or independent contractor’s overhead and normal operating expenses, as if the expenditures were made directly by the committee. Gov’t Code § 84303(a). A subvendor who provides goods or services to or for the benefit of a committee must make known to the agent or independent contractor all of the information required to be reported by this section, who in turn must make that information known to the committee. *Id.* § 84303(b).

For each person to whom a committee has made an expenditure of \$100 or more, the committee must disclose the full name and street address of the payee, amount of each expenditure, and a brief description of the consideration received. *Id.* § 84211(k). Local law additionally requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4).

All reports and statements filed pursuant to the Political Reform Act must include a verification, which must be signed by the filer stating that the filer has used “all reasonable diligence in its preparation” of the filing. Gov’t Code § 81004(a).

State regulation requires additional reporting and recordkeeping for itemized expenditures for a meal not related to travel. A committee must disclose the date of the meal, the number of individuals for whom the expenditure was paid, and whether those individuals included the candidate, a member of the candidate’s household, or an individual with authority to approve expenditures of the committee’s funds. 2 CCR § 18421.7(a)(2). The original source documentation must include a dated memorandum, or other dated written record, containing the information required to be reported under Regulation 18421.7(a)(2) and the names of all individuals in attendance. *Id.* § 18401(a)(5).

Analysis

Auditors reviewed a sample of 133 expenditures totaling \$1,296,861 and identified 16 transactions (12.0% of the sample) totaling \$698,476 (53.9% of the sampled amount) for which support records demonstrated that subvendor expenditures greater than \$500 had been made, or for which support records appeared to be incomplete and likely did not list subvendor payments greater than \$500. The Committee did not report any of the identified subvendor expenditures on Schedule G (Payments Made by an Agent). Auditors note that for the duration of the audit period, the Committee reported only three subvendor expenditures on Schedule G, consisting of three payments made by the law firm Herrera Arellano to the Treasurer totaling \$55,471.

For six expenditures to Margaux Kelly and Jadelinn Tu, campaign employees submitted expenses for reimbursement and included support documentation that clearly indicated payments to subvendors of greater than \$500. While the Committee reported each expenditure on Schedule E (Payments Made) and indicated in the description that the expenditure was a reimbursement, the Committee did not disclose the subvendor information required to be reported by Sections 84303(a) and 84211(k). Schedule G of the Form 460 is intended for this purpose.

Additionally, for the \$589 expenditure by Jadelinn Tu to Supreme Pot for a campaign team dinner, the more stringent meal reporting and recordkeeping requirements applied. Support records consisted of a dated and itemized receipt indicating a sit-down meal for nine guests. Accordingly, the Committee should have not only reported this expenditure on Schedule G, but additionally reported the number of individuals in attendance and whether the attendees included the Candidate or an individual with authority to approve expenditures, as required by Regulation 18421.7(a)(2), and maintained a list of the names of all individuals in attendance, as required by Regulation 18401(a)(5).

The table below summarizes the expenditures for which support records list payments to subvendors of greater than \$500:

Payee	Amount Paid to Subvendor	Date Per Support	Subvendor
Margaux Kelly	\$784	5/6/2024	Constant Contact
	\$822	5/24/2024	Staples
	\$800	8/28/2024	Sing Tao Daily
	\$4,732	10/30/2024	Pacific Printing
	\$4,313	11/3/2024	Scale to Win
	\$3,131	11/3/2024	
	\$2,051	11/2/2024	
Jadelinn Tu	\$589	8/2/2024	Supreme Pot

For a further 11 expenditures to Blue Nation Strategies (“Blue Nation”) and Canal Partners Media (“Canal Partners”), the vendor did not make known any subvendor payment information to the Committee, but Auditors concluded based on the supporting invoices and the nature of the vendors that subvendor payments had likely been made.

For the eight expenditures to Blue Nation, support records consisted of an invoice from Blue Nation that listed line items with a brief description, such as “print, postage, and shipping,” and did not list any component payments to subvendors. However, Blue Nation’s contract with the Committee indicates that Blue Nation uses subvendors for various services. For example, the contract notes that, “Blue Nation works exclusively with union printers and mail houses,” and references Blue Nation’s “fulfillment vendors.” The contract also notes that photo shoots include costs for “the photographer and one Blue Nation team member,” and Blue Nation’s website lists a photographer under “Our Partners” who appears not to be a Blue Nation employee. Based on this contract, the firm’s website, and on Auditors’ experience reviewing comparable purchases by candidate committees for various advertising services, Auditors conclude that the full cost of each invoice paid to Blue Nation likely comprised one or more payments to subvendors that exceeded \$500.

For three expenditures to Canal Partners, the supporting invoices indicate that the vendor purchased television advertising on behalf of the Committee. On the homepage of its website, Canal Partners describes itself as a “political media buying firm,” and most of the staff listed on the website have the position title “Buyer.” Accordingly, Auditors conclude that the majority of the cost of each expenditure likely amounted to subvendor payments to television broadcasters or similar.

Auditors, therefore, concluded that Blue Nation and Canal Partners likely did not make known subvendor information to the Committee required by Section 84303(b). Consequently, Auditors were unable to assess the extent to which the Committee complied with the reporting requirements of Section 84303(a). With respect to the “reasonable diligence” provision of Section 81004(a), the Committee likely should have requested subvendor information from these vendors when none was made known.

The table below summarizes the expenditures that likely comprised subvendor payments:

Payee	Amount	Date Per Support	Description
Blue Nation Strategies	\$8,770	2/16/2024	Digital Launch Graphics; Launch Chum
	\$21,600	9/9/2024	Print and overprint for field
	\$24,374	9/26/2024	Door hangers - two versions
	\$10,514	10/2/2024	Print and shipping
	\$20,264	10/11/2024	Print, postage, and shipping
	\$20,264	10/11/2024	Print, postage, and shipping
	\$20,764	10/16/2024	Print, postage, and shipping
	\$999	7/31/2024	Photographer, Travel
Canal Partners Media	\$354,450	10/7/2024	San Francisco - TV; San Francisco - Cable
	\$163,860	10/21/2024	San Francisco - TV; San Francisco - Cable
	\$38,000	11/4/2024	San Francisco - TV

Committee Response to Finding

The Treasurer provided the following comment:

“The Committee interpreted the subvendor reporting requirement as applying to contracted vendors only, rather than to all reimbursed expenditures made by agents of the Committee.

The Committee promptly initiated outreach to both Canal Partners and Blue Nation Strategies to request the relevant subvendor disclosure information. The responsive data made available by those vendors is as follows.”

Auditors’ note: The data provided by the Committee in response to this finding can be found in **Appendix C** to this report.

Finding V-2. The Committee did not maintain or provide any support records for several expenditures

Applicable Law

Committees must maintain detailed accounts, records, bills, receipts, and other original source documentation as necessary to prepare financial statements for a period of four years. 2 CCR § 18401(b); C&GCC § 1.109(a).

For each expenditure made of \$25 or more, or a series of payments for a single product or service totaling \$25 or more, committees must maintain records containing the date and amount of the expenditure, the full name and street address of the payee, and a description of the goods or services received, as well as source documentation including cancelled checks, wire transfers, credit card charge slips, bills, receipts, invoices, statements, or vouchers. 2 CCR § 18401(a)(4)(A)-(B).

Analysis

Auditors reviewed a sample of 133 expenditures and identified 12 transactions (9.0% of the sample) for which the Committee did not maintain, or did not provide, any support records to substantiate the reported expenditure information. After submitting an initial request for records in January 2025, Auditors sent follow-up requests to the Treasurer during the course of the audit as supporting records were found to be missing. For the expenditures discussed in this finding, the Committee did not provide any records required to be maintained by Regulation 18401.

The table below summarizes the expenditures discussed in this finding:

Payee	Amount	Reporting Period End Date
Michael Siracusa	\$2,892	6/30/2024
Berline & Associates	\$200	6/30/2024
The Waterfront Restaurant	\$121	6/30/2024
Holbrook House	\$102	6/30/2024
Grand Palace Restaurant	\$980	9/21/2024
Starbucks	\$123	9/21/2024
Amazon	\$730	10/19/2024
LPH Shipping	\$475	10/19/2024
Jewish Community Federation	\$360	10/19/2024
White Cap	\$126	10/19/2024
Philosopher's Club	\$163	10/30/2024
Constant Contact	\$626	12/31/2024

Committee Response to Finding

The Treasurer provided the following comment: “The Committee maintained and supplied support records in the audit for the vast majority of expenditures identified in the audit sample. Many of the expenditures for which support records are missing were for relatively minor expenditures that are substantiated with contemporaneous bank statements and which may be corroborated through a comparison with bank statements.

For the aforementioned reasons and because the audit finding did not result in any deprivation of information to the public, we believe Finding V-2 is more appropriate for Section VI (Other Identified Findings) than for Section V (Material Audit Findings).”

Auditor Comment

Auditors note that while a majority of the sampled expenditures had supporting documentation, 9.0% of the sampled transactions lacked such documentation. Auditors consider this finding to be material based on a general materiality threshold of 5%. Because Auditors reviewed a statistically significant and representative sample, Auditors extrapolate the identified error percentage to conclude that about 9.0%

of the total population of expenditures likely had missing documentation. Auditors also note that beyond allowing Auditors to verify that a transaction occurred, the support documentation required by Regulation 18401 allows Auditors to verify the campaign related purpose of an expenditure.

Finding V-3. The Committee reported contributor information that did not comply with reporting requirements

Applicable Law

For each individual from whom a committee has received cumulative contributions of \$100 or more, the committee must disclose the contributor's full name, street address, occupation, employer, or, if self-employed, the name of the business, the date and amount of the contribution, and the cumulative amount of contributions received. Gov't Code § 84211(f). A "street address" means a real property's street name, building number, city, state, and zip code. 2 CCR § 18250(a).

Fair Political Practices Commission ("FPPC") Advice Letter I-07-152 provides guidance about the sufficiency of reported contributor information. As relevant to this finding, reporting occupations such as "philanthropist", "business person", "entrepreneur", and "investor" are not acceptable as they are not sufficiently descriptive of a contributor's occupation. The advice letter also notes that an acronym may not be used in place of a full name of an employer because Section 84211(f) requires that the full name be reported, and that a P.O. box does not qualify as a "street address."

Advice Letter I-07-152 also notes that "self-employed" may be used as a description for an employer so long as the description also indicates the name of the contributor's business. If a contributor is self-employed and has no formal name for their business, the employer may be described as "same name" or the contributor's name.

When reporting a committee as a contributor pursuant to Section 84211(f), the number assigned to that committee by the Secretary of State ("FPPC ID") must also be reported. Gov't Code § 84211(m).

Analysis

The Committee reported a total of 2,822 contributions from 2,412 individual contributors on Schedule A (Monetary Contributions Received) of the Form 460 during the audit period. Auditors reviewed filing data for all reported contributions and identified a total of 215 contributions (7.6% of the population) from 188 contributors for which one or more elements required to be reported by Section 84211(f) did not comply with all applicable requirements.

For the 11 contributions summarized in the table below, the Committee did not report the contributor's full name as required by Section 84211(f), but instead reported an initial or an abbreviation consisting only of consonants.

Contributor First Name	Contributor Last Name	Date	Amount
W.	Koch	2/25/2024	\$500
Mj	Brenaman	3/14/2024	\$500
Jch	Webster	4/14/2024	\$100
Jp	Coghlan	6/17/2024	\$500
KC	Stone	6/30/2024	\$500
Rj	Lang	9/5/2024	\$250
M.	Thomas	9/8/2024	\$100
T.	Cecchin	9/10/2024	\$250
B.	H	9/24/2024	\$200
C.	Moran	10/13/2024	\$500
R.	Dicoccio	10/28/2024	\$500

As summarized in **Table B-1** of Appendix B to this report, Auditors identified 79 contributions (2.8% of total) from 72 contributors for which the Committee did not report a complete employer name. Four contributions had “Information Requested” reported, and 75 had “Self Employed” reported. Pursuant to Section 84211(f) and Advice Letter I-07-152, if a contributor is self-employed, a committee must report the name of their business, or if none, indicate such by reporting “same name” or similar.

As summarized in **Table B-2** of Appendix B, Auditors identified 36 contributions (1.3% of total) from 28 contributors for which the Committee reported an acronym in place of a full employer name. Advice Letter I-07-152 notes that an acronym does not meet the reporting requirements of Section 84211(f).

As summarized in **Table B-3** of Appendix B, Auditors identified 64 contributions (2.3% of total) from 59 contributors for which the Committee reported occupations were insufficient per Advice Letter I-07-152. “Entrepreneur” and “Investor” are explicitly described as insufficient in the Advice Letter.

As summarized in **Table B-4** of Appendix B, Auditors identified 43 contributions (1.5% of total) from 35 contributors for which the Committee did not report a proper street address. For 40 of these contributions, the Committee reported a P.O. Box, which is not a street address as defined by Regulation 18250(a) and as clarified by Advice Letter I-07-152. The remaining three contributions listed only “Information Requested,” “San Francisco,” and “Unit 2.”

Finally, Auditors identified 35 contributions made by other committees, of which 11 transactions (31.4%) were reported without an FPPC ID as required by Section 84211(m). Auditors also noted that several of the contributor names were misspelled or did not accurately reflect the name of the committee as reported on its campaign filings. Especially when the committees’ FPPC IDs are missing, these errors inhibit the public’s ability to search for these committees’ campaign finance activity.

Contributor	Date	Amount
San Francisco Building & Construction Trades PAC	7/2/2024	\$500
International Association of Heat and Frost Insulators and Allied Workers	8/13/2024	\$500
Bricklayers & Allied Crafworkers [sic] Local 3	9/25/2024	\$250
San Francisco Marin Medical Society [sic] PAC	10/2/2024	\$500
IBEW 332 Education Fund	10/16/2024	\$500
IBEW 302 Community Candidates PAC	10/24/2024	\$500
International Brotherhood Eletrical [sic] Workers Local 595	10/24/2024	\$500
International Brotherhood Eletrical [sic] Workers Local 551	10/24/2024	\$500
International Brotherhood Eletrical [sic] Workers Local 617	10/24/2024	\$500
California Machinist Non Partisan Political League	11/19/2024	\$500
Sign Pictorial & Display	11/20/2024	\$500

Committee Response to Finding

The Treasurer provided the following comment: “The information reported by the Committee reflects the information the donor originally entered into our online fundraising page (ActBlue) at the time they executed the contribution. In order to ensure accurate and complete information on the Committee’s contributors, we pursued several mechanisms to verify and correct contributor information. First, when possible, we review and correct any discrepancies before uploading the data into NGP. Second, if we are unable to locate the donor in our records, we work with the campaign to determine if they have additional information. Third, if the campaign is unable to provide additional information on the donor, we conduct additional research using publicly available resources to attempt to verify the donor’s full name, address, employer, and occupation. While we maintain careful review procedures, occasional discrepancies may still occur due to human error.

Please note that the .cal file containing the missing FPPC IDs was uploaded into NetFile and no error notice was generated. The Committee believes NetFile should flag this issue. The Committee has communicated this to NGP but has not received a response as of March 9, 2026.”

Finding V-4. The Committee did not properly report accrued expenses

Applicable Law

Committees must report an accrued expense as of the date on which the goods or services are received, and must report outstanding accrued expenses on each campaign statement until extinguished. 2 CCR § 18421.6(a)-(b). Regularly recurring administrative overhead expenses, such as for rent, utilities, or salaries, are not required to be reported as an accrued expense before the payment due date. *Id.*

Local law requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4). For purposes of this section, an expense is incurred on the date the payment is made or the date consideration is received or performed, whichever is earlier, and an accrued expense is incurred on the date the debt or obligation is contracted. C&GCC Reg. § 1.112-1(a)-(b).

Analysis

Auditors reviewed a sample of 133 expenditures and identified 11 transactions (8.3% of the sample) for which the purchased goods or services had been incurred or received in a reporting period prior to the one in which they were paid, none of which the Committee correctly reported on Schedule F (Accrued Expenses) of the Form 460.

For the nine expenditures summarized in the table below, the Committee did not report an incurred expense on Schedule F as required by Regulation 18421.6. In each instance, the Committee reported the expenditure on Schedule E (Payments Made) for the reporting period in which it paid the vendor, but supporting invoices show that the expense had been incurred in a previous reporting period. For expenditures to Herrera Arellano, LLP and Nielsen Merksamer for legal services, the supporting invoices listed dated services that occurred in multiple previous reporting periods.

Payee	Amount	Date(s) Expense Incurred	Period(s) Incurred	Period Reported
Herrera Arellano, LLP	\$65,756	1/5/2024 – 8/23/2024	1/1/2024 – 6/30/2024 & 7/1/2024 – 9/21/2024	9/22/2024 – 10/19/2024
Impact Research, Inc.	\$67,300	6/10/2024	1/1/2024 – 6/30/2024	7/1/2024 – 9/21/2024
Spotlight Printing	\$21,508	6/28/2024	1/1/2024 – 6/30/2024	7/1/2024 – 9/21/2024
	\$15,642	9/18/2024	7/1/2024 – 9/21/2024	9/22/2024 – 10/19/2024
Margaux Kelly	\$800	8/28/2024	7/1/2024 – 9/21/2024	9/22/2024 – 10/19/2024
	\$4,732	10/29/2024	10/20/2024 – 10/30/2024	10/31/2024 – 12/31/2024
Acres	\$17,000	10/9/2024	9/22/2024 – 10/19/2024	10/20/2024 – 10/30/2024
Nielsen Merksamer	\$23,889	10/15/2024 – 10/30/2024	9/22/2024 – 10/19/2024 & 10/20/2024 – 10/30/2024	10/31/2024 – 12/31/2024
Blue Nation Strategies	\$20,764	10/16/2024	9/22/2024 – 10/19/2024	10/20/2024 – 10/30/2024

For the additional two expenditures summarized in the table below, the Committee reported the initial accrual of the expenses on Schedule F for the reporting period in which they were incurred, but did not carry forward the reporting of those expenses on Schedule F in the next reporting period, nor did they report the expense as extinguished when they were paid. Auditors noted that this same error was repeated for all six expenses reported by the Committee on Schedule F during the audit period. The Committee reported each expense in a single filing when it was incurred, but did not report the outstanding balance on each subsequent campaign statement until extinguished, as required by 18421.6.

Payee	Amount	Date Expense Incurred	Period Incurred	Period Expense Paid
Saving San Francisco Voter Guide	\$10,000	10/17/2024	9/22/2024 – 10/19/2024	10/31/2024 – 12/31/2024
Vy Photography	\$800	10/19/2024	9/22/2024 – 10/19/2024	10/31/2024 – 12/31/2024

Committee Response to Finding

The Treasurer provided the following comment: “The Committee reported accrued expenses based on invoice information available as of each reporting deadline. In several instances, invoices had not been received in time to report accruals in the period in which expenses were incurred. Given the corrective action taken, the fact that the Committee reported accrued expenses for the vast majority of expenditures and nearly every time the Committee had received information to enable the reporting of accrued expenses, we believe Finding V-4 is more appropriate for Section VI (Other Identified Findings) than for Section V (Material Audit Findings).”

Auditor Comment

Auditors consider this finding to be material based on a general 5% materiality threshold, and Auditors found 8.3% of the sampled expenditures did not conform to accrual reporting standards. While the Treasurer provided corrected accrual date information in response to a draft of this report, it is Auditors’ practice to consider a reporting error non-reportable or non-material on the basis of corrective action only if a committee amended its Form 460 filings to report corrected information prior to Auditors’ discovery of the error. Auditors note that if the Committee consistently received vendor information after the respective reporting deadlines, the Committee could amend previous campaign statements at any time during the campaign, which Auditors would consider to be timely corrective action.

Finding V-5. The Committee did not appropriately report street addresses for several expenditures

Applicable Law

For each person to whom a committee has made an expenditure of \$100 or more, the committee must disclose the full name and street address of the payee, the amount of each expenditure, and a brief description of the consideration received. Gov’t Code § 84211(k). A “street address” means a real property’s street name, building number, city, state, and zip code. 2 CCR § 18250(a).

Analysis

Based on a review of filing data for Schedule E (Payments Made) of the Committee’s filed Form 460s, Auditors determined that the Committee reported 282 unique payees, of which 19 payees (6.7%) were reported without an appropriate street address. The Committee reported 11 payees without entering any information into the address field. For seven payees, the Committee reported a P.O. Box, which is not a street address as defined by Regulation 18250(a). Finally, the Committee reported “Information Requested” for an expenditure to Artist Construction.

The table below summarizes the expenditures discussed in this finding:

Payee	Reported in lieu of Street Address
Chinese American Democratic Club PAC	[Blank]
Clarke & Sampson	
Constant Contact	
Grand Palace Restaurant	
Headquarters	
Lai Hong Lounge	
LPH Shipping	
PDI	
Recology	
San Francisco Firefighters	
White Cap	
Artist Construction	
Acres	[P.O. Box]
Comcast	
Gensler	
Netfile Inc	
Paul Armstrong	
Starbucks	
Susan Anderson-Norby	

Committee Response to Finding

The Treasurer provided the following comment: “The Committee was committed to full transparency and proper disclosure practices throughout the election cycle. While the Committee accepts responsibility for these omissions, it notes that the NetFile system does not currently flag missing address fields upon .cal file upload, which would help prevent such errors in future filings.”

Finding V-6. The Committee likely reported inaccurate dates for contributions made by check

Applicable Law

For each individual from whom a committee has received cumulative contributions of \$100 or more, the committee must disclose the contributor’s full name, street address, occupation, employer, or, if self-employed, the name of the business, the date and amount of the contribution, and the cumulative amount of contributions received. Gov’t Code § 84211(f), C&GCC § 1.114.5(a).

A monetary contribution is received on the date that the candidate or committee, or an agent of the candidate or committee, obtains possession or control of the check or other instrument by which the contribution was made. 2 CCR § 18421.1(c).

Analysis

Auditors reviewed a sample of 135 contributions, of which 14 transactions (10.4% of the sample) were made by check. For each check contribution, the Committee provided Auditors with an individual file containing a copy of the check. Each file name contained a date that agreed with the reported date for the respective contribution on Schedule A (Monetary Contributions Received) of the Committee's Form 460s. These dates appeared to be in batches that roughly corresponded to check deposit dates found in the Committee's bank statements. The Treasurer confirmed to Auditors that the reported dates for all contributions made by check are the dates on which they were deposited into the bank account.

The Committee reported a total of 2,822 itemized contributions, of which Auditors determined about 280 contributions (9.9%) were made by check. These checks were deposited by the Committee in about 37 batches. Accordingly, the Committee reported these 280 contributions using 37 contribution dates. Auditors conclude that the reported contribution dates for all check contributions likely do not accurately reflect the dates that the Committee, or an agent of the Committee, obtained possession of each check, pursuant to Section 84211(f) and Regulation 18421(c).

To illustrate this issue, the table below summarizes one example of a check batch deposited on August 15, 2024. Auditors note that the date on the check is not necessarily the date that the Committee might have received it. Nevertheless, the check date is the best evidence available to Auditors to approximate the date on or around which the Committee received the contribution. Most relevantly, the table below demonstrates the wide variance of check dates contained in a single deposit batch, and for which the same contribution date was reported.

Contributor	Amount	Check Date	Reported Date
Sprinkler Fitters United Association 709 PAC	\$500	6/20/2024	8/15/2024
Sprinkler Fitters & Apprentices Local 483 PAC	\$500	7/12/2024	
Diana Wild	\$250	7/22/2024	
Joanne McIntosh Hickman	\$500	7/31/2024	
Rachel Kassabian	\$500	7/31/2024	
Joseph Wineroth III	\$500	8/1/2024	
Karen Dipaolo	\$500	8/1/2024	
Katherine Wineroth	\$500	8/1/2024	
Chris Mufarreh	\$500	8/6/2024	
Christine Carr	\$500	8/6/2024	
William Musgrave	\$500	8/6/2024	
Yi Zhang	\$100	8/10/2024	
Mearu Takatsu	\$250	8/12/2024	
John Chung	\$250	8/14/2024	

Committee Response to Finding

The Treasurer provided the following comment: “On 8/15/24, Shantal Sutherland received an email from Sylvia Liu outlining the contributions that the auditor has listed above, and noted that the Committee had received these contributions on 8/14/2024. Shantal mistakenly reported the contribution received date as the date she received the notice of contributions, 8/15/24, instead of the date the contributions were received by the committee 8/14/24. We believe this error caused no harm to the public.”

Auditor Comment

Auditors note that the dates of concern in this finding are the dates appearing on the copies of the checks themselves, which indicate that the contributors wrote the checks over the span of several months. Because a monetary contribution is considered received on the date that the Committee, or an agent of the Committee, obtained possession of the check, Auditors identified a risk that these checks may have been collected or received by an individual or entity before being passed on to the committee, which Auditors would consider to be “received” by an agent of the Committee on a prior date.

Finding V-7. The Committee did not report the required dates for any expenditures

Applicable Law

The Ethics Commission requires committees primarily formed to support or oppose a candidate for City elective office to file disclosure statements or reports in an electronic format prescribed by the Commission. C&GCC § 1.112(a)-(b), C&GCC Reg. § 1.112-3.

For any report required to be filed under Section 1.112, local law requires a committee to report the date of each expenditure required to be disclosed. C&GCC § 1.112(a)(4).

Analysis

Auditors examined filing data for Schedule E (Payments Made) of the Committee’s filed Form 460s and determined that the Committee did not report a date for any of the 1,420 expenditures reported during the audit period as required by Section 1.112(a). While the standard Form 460 does not include a date field on Schedule E, NetFile—the Commission’s vendor that maintains the filing system via which committees active in San Francisco file their campaign forms—provides a field for the entry of expenditure dates, which are then made public as data available on the Commission’s website.

Reporting period	Number of contributions reported without a date
1/1/2024 – 12/31/2024	1,420

Committee Response to Finding

The Treasurer provided the following comment: “Form 460, Schedule E does not contain a date field, and public disclosures filed by other mayoral candidate committees likewise do not reflect transaction dates on Schedule E.

Although disbursements were entered into NGP with transaction dates, those dates, along with FPPC ID numbers, were excluded from the .cal file generated by NGP. We notified NGP of this issue on February 11, 2026, and were advised that the matter had been escalated to the Office of Campaign Finance. We followed up on February 18 and again on February 23, 2026, and have received only one response indicating that the Office of Campaign Finance is ‘working on the case.’

In our effort to diligently comply with the statute, our team engaged in numerous email exchanges and phone calls with the SF Ethics team. At no time was the absence of Schedule E transaction dates raised as an issue. Additionally, when the .cal file containing the missing disbursement dates was uploaded into NetFile, no error notice was generated. Again, the Committee [*sic*]

Further, the public disclosures of other candidate committees, which we reviewed for consistency, reflect the standard Form 460 format and similarly do not include transaction dates on Schedule E. For the aforementioned reasons, we believe Finding V-7 is more appropriate for Section VI (Other Identified Findings) than for Section V (Material Audit Findings).

The Committee made substantial and diligent efforts to comply with the requirements of applicable law throughout the audited period. We respectfully request that the Commission consult with its Campaign Finance and Matching Funds Division staff regarding any findings in this report. Those staff members can attest to the extensive communications that took place between the Commission and the Committee in a shared effort to ensure proper compliance with the statute.”

Auditor Comment

Auditors note that while the paper or PDF version of the Form 460 does not have a field for expenditure dates, the aforementioned local law requires expenditure dates to be reported for any report required to be filed electronically under Section 1.112. While Auditors acknowledge that no PDF copy of any other candidate committee’s campaign filings includes expenditure dates, such information is available when campaign filing data is downloaded in Excel or CSV format, as is made publicly available on the Ethics Commission’s website. Auditors also note that while Commission staff provided guidance to the Treasurer on multiple areas in response to the Committee’s inquiries, the reporting of expenditure dates was not raised, and this issue was identified through the audit.

VI. Other Identified Findings

Auditors identified the following non-material findings during the audit. These findings represent instances of noncompliance discovered through review of the Committee’s filings and support

documentation and through testing of sampled transactions that were determined not to be material in terms of frequency or dollar amount. This information is reported for the awareness of committees and treasurers and to facilitate the tracking of trends across audit reports.

Finding VI-1. The Committee did not file copies of mass mailings

Applicable Law

Under City law, each time a committee pays for a mass mailing, defined as 200 or more substantially similar pieces of mail that advocates for or against one or more candidates for City elective office, it must file a copy of the mailing and an itemized disclosure statement with the Ethics Commission within 5 business days after the date of the mailing, or within 48 hours if the date of the mailing is within 16 days before the election. C&GCC §§ 1.161(b)(3)(A)-(B), 1.104, incorporating Gov’t Code § 82041.5. Committees comply with this requirement by filing Form SFEC-161. C&GCC Reg. § 1.161-1(a).

Analysis

During the audit period, the Committee filed five Form SFEC-161s in connection with expenditures for mass mailings. NetFile allows committees to upload an attachment for each Form SFEC-161 filing, which is intended to be a copy of the mailed advertisement. However, for each filed SFEC-161, the Committee included an invoice from the vendor as an attachment, rather than a copy of the mailing as required by Section 1.161(b).

Additionally, as related to **Finding V-1** above, each Form 161 for the four mass mailings associated with expenditures to Blue Nation Strategies did not include itemized costs, but rather reported only a single payment to Blue Nation Strategies.

The table below summarizes the mass mailing expenditures discussed in the finding:

Payee	Date of Mailing	Amount
TogetherSF Action	9/26/2024	\$29,500
Blue Nation Strategies	10/3/2024	\$10,514
	10/9/2024	\$20,264
	10/16/2024	\$20,264
	10/25/2024	\$20,264

Committee Response to Finding

The Treasurer provided the following comment: “The Committee anticipated that Together SF Action would file a copy of the communication, and thus that the communication would be available to the public.”

Finding VI-2. The Committee received contributions that were likely prohibited under the City’s contractor contribution prohibition

Applicable Law

Under local law, no City contractor or affiliate of a City contractor may make any contribution to a candidate for an office for which the individual holding that office, or the board on which such an individual serves, must approve the contractor’s contract, for a period of 12 months after the date of contract approval. C&GCC § 1.126(b)-(c).

An individual holding City elective office, or the clerk of the board on which such an individual serves, must notify the Ethics Commission by filing Form SFEC-126 within five business days of the approval of each contract by the relevant officer or board. *Id.* § 1.126(f)(4), C&GCC Reg. § 1.126-4(a)-(b).

Pursuant to the contribution ban in Section 1.126, a committee will meet due diligence requirements if the contributor certifies under penalty of perjury, in writing, including in an electronic format, that the contributor does not meet the aforementioned criteria in Section 1.126. C&GCC Reg. § 1.126-7.

Analysis

Utilizing Form SFEC-126 filing data made publicly available on the Ethics Commission’s website, Auditors compared the affiliates and subcontractors reported by the Mayor’s Office to the contributors disclosed by the Committee. Auditors identified 11 contributors who appeared to be listed as either affiliates or subcontractors to contracts that were approved by the Mayor’s Office. Because the Candidate was a candidate for the office of Mayor, these contributions appear to have been prohibited by the City’s contractor contribution prohibition.

Notwithstanding, Auditors verified that the Committee included the language specified in Regulation 1.126-7 on contributor cards and its online contribution landing platform, and the Committee thereby likely met the due diligence requirement of Regulation 1.126-7.

Refer to the table below for more details on the contributions discussed above.

Contributor/Affiliate Name	Contractor Name	Contract Approval Date	Contribution Date	Contribution Amount
John Saia	Catholic Charities CYO of the Archdiocese of San Francisco	9/21/2023	2/14/2024	\$500
James Sangiacomo	101 South Van Ness, LLC	5/4/2023	2/18/2024	\$500
Maryanne Sangiacomo	101 South Van Ness, LLC	5/4/2023	2/18/2024	\$500
William Oberndorf	University of California, San Francisco	11/11/2023	2/27/2024	\$500
Lee Hsu	Richmond Area Multi-Services	11/8/2023	2/29/2024	\$500
John Hamilton	CSG Advisors	6/28/2023	3/25/2024	\$500

Contributor/Affiliate Name	Contractor Name	Contract Approval Date	Contribution Date	Contribution Amount
Philip Kearney	Catholic Charities CYO of the Archdiocese of San Francisco	9/21/2023	4/24/2024	\$250
Bruce Callander	Boys & Girls Clubs of San Francisco	2/12/2024	8/6/2024	\$500
Bora Ozturk	Costanoan LLC	10/18/2023	8/29/2024	\$500
Yola Ozturk	Costanoan LLC	10/18/2023	8/29/2024	\$500
Tommy Chan	Chinatown Community Development Center, Inc.	10/17/2023	9/10/2024	\$100

Committee Response to Finding

The Treasurer provided the following comment: “The Committee implemented procedures to help prevent the acceptance of prohibited contributions. They included language in fundraising emails reminding donors that City contractors were prohibited from contributing to the committee. Additionally, Jessica Burdge and other members of the finance team reviewed donor information to identify individuals who might be prohibited based on their listed occupation or employer.”

VII. Conclusion

Except as noted in the audit findings sections above, and based on the evidence obtained, Auditors conclude that the Committee substantially complied with the requirements of the California Political Reform Act and the San Francisco Campaign and Governmental Conduct Code. The Committee was provided a copy of this report and an opportunity to respond. The Committee’s comments are included in this report alongside the relevant finding.

This report and the support documentation on which it is based will be forwarded to the Commission’s Enforcement Division for further investigation and/or enforcement action as warranted. The scope of the audit is not exhaustive of all conduct of the Committee during the audit period, and any subsequent enforcement action may include conduct not covered in this report.

This Audit Report is intended to provide information about the Committee’s activities and its compliance with campaign finance requirements to the Commission, the Committee and its Treasurer, and San Francisco voters. This report, and all Audit Reports prepared by the Commission, will be posted to the Commission’s website at sfethics.org.

Appendix A

Objectives and Methodology

Audit Objective	Methodology
<p>Determine whether disclosed campaign finance activity materially agrees with activity in the Committee’s bank account.</p>	<ul style="list-style-type: none"> • Calculated total reported contributions and expenditures in the Committee’s filings and total reported credits and debits in the Committee’s bank statements. • Applied adjustments as needed to account for variations in transaction reporting between sources.
<p>Determine whether the Committee accepted contributions from allowable sources and in accordance with limits, appropriately disclosed those contributions, and maintained required contribution records.</p>	<ul style="list-style-type: none"> • Reviewed contributions submitted for public funds matching for compliance with limits and accuracy of contributor information. • Selected a statistically significant sample at a 95% confidence level and a 3.5% margin of error based on the total number of reported contribution transactions. Selected samples for testing from a range of periods, sources, and payment methods. • Reviewed each sampled transaction for compliance with state and local requirements regarding contribution restrictions, disclosure, and recordkeeping. • Performed additional targeted testing of contributions identified through analysis of filing data and support records. • Utilized automated procedures to analyze data extracted from the Committee’s filings. Identified contributions from prohibited sources and late-reported transactions. Verified identified noncompliance against support records.
<p>Determine whether the Committee made expenditures for allowable purposes, appropriately disclosed those expenditures, and maintained required expenditure records.</p>	<ul style="list-style-type: none"> • Selected a statistically significant sample at a 95% confidence level and a 3.5% margin of error based on the total number of reported expenditure transactions. Selected samples for testing from a range of periods, sources, amounts, vendors, and agents. • Reviewed each sampled transaction for compliance with state and local requirements regarding expenditure restrictions, disclosure, and recordkeeping, including any expenditures made to subvendors by agents or contractors of the committee. • Performed additional targeted testing of expenditures identified through analysis of filing data and support records. • Utilized automated procedures to analyze data extracted from the Committee’s filings. Identified late-reported transactions and verified identified noncompliance against support records.
<p>Identify any other evidence of potential noncompliance for inclusion in the audit report or referral for further investigation.</p>	<ul style="list-style-type: none"> • Analyzed data extracted from the Committee’s filings. • Analyzed support records obtained from the Committee.

Appendix B

Supplemental Tables to Finding V-4

Table B-1. Contributions for which the reported employer information was incomplete.

Contributor	Date	Amount	Reported Employer
Elizabeth Callander	9/17/2024	\$500	Information Requested
Zoe Sun	9/17/2024	\$500	
Shannon Tobin	10/22/2024	\$500	
Andrew Ho	10/28/2024	\$200	
Vikram Gupta	2/13/2024 3/28/2024	\$100 (refunded) \$500	Self Employed
Tim Houts	2/13/2024	\$500	
Allison Johnson	2/13/2024	\$500	
Jenny Moore	2/13/2024	\$500	
Kevin Birmingham	2/14/2024	\$500	
Tom Coates	2/14/2024 2/20/2024	\$500 \$500 (refunded)	
Mary Edwards	2/14/2024 6/17/2024	\$500 \$100 (refunded)	
Linda Coates	2/15/2024 2/20/2024	\$500 \$500 (refunded)	
Brian Graham	2/15/2024	\$250	
Jim Hughes	2/15/2024	\$500	
James Lind	2/15/2024	\$150	
Jade Civitello	2/18/2024 6/25/2024	\$500 \$100 (refunded)	
Tom Klein	2/18/2024	\$500	
Cynthia Oneill	2/18/2024	\$500	
Robert Pedrero	2/20/2024	\$500	
Keith Denkler	2/22/2024	\$100	
Anthony Hay	2/22/2024	\$500	
W. Koch	2/25/2024	\$500	
Jennifer Battat	2/26/2024	\$500	
Rebecca Lee	2/27/2024	\$500	
Desiree Miles	2/29/2024 4/8/2024	\$500 \$100 (refunded)	
Dennis Ryan	3/4/2024	\$500	
Deirdre Burke	3/6/2024	\$500	
Russell Long	3/14/2024 3/28/2024	\$50 \$500	
Sara Downs	3/14/2024	\$500	
Al Ghamgosar	3/20/2024	\$100	
Caroline Pacula	3/21/2024	\$500	

Contributor	Date	Amount	Reported Employer
John Hamilton	3/25/2024	\$500	Self Employed
Kelley Myerberg	3/26/2024	\$350	
Karla Ellis-Davis	4/4/2024	\$500	
Vladislav Okel	4/7/2024	\$500	
Ellen Heneghan	4/8/2024	\$500	
Christopher Panizzon	4/16/2024	\$200	
Matthew Cook	4/17/2024	\$500	
Oliver Browne	4/18/2024	\$200	
Kathy Chan	5/1/2024	\$500	
Maria Lukens	5/2/2024	\$500	
William Mandel	5/16/2024	\$500	
Pedro Marques	5/16/2024	\$500	
Camilla Field	6/4/2024	\$500	
Anne Oliva	6/10/2024	\$500	
John Marshall	6/12/2024	\$100	
Sean Begley	6/18/2024	\$500	
Lin Lee	6/18/2024	\$100	
Daniel O'Aoneill	6/25/2024	\$500	
Renata Kiefer	6/27/2024	\$100	
Kathleen Martin-McKeon	6/27/2024	\$150	
Rachel Duarte	6/30/2024	\$250	
Robert Ho	7/1/2024	\$500	
Norm Fung	7/2/2024	\$250	
Nanette Gordon	9/25/2024	\$500	
Junjie Huang	9/25/2024	\$288	
Brian Spiers	9/25/2024	\$500	
Matthew Kemner	10/1/2024	\$100	
Alexis Woods	10/1/2024	\$500	
Eric Tilenius	10/2/2024	\$50	
Gordon Rubenstein	10/6/2024	\$250	
Tomer Maymon	10/6/2024	\$180	
Teresa Shaw	10/6/2024	\$500	
Simi Chehrazi	10/8/2024	\$500	
Suzette Clarke	10/21/2024	\$500	
Laney Thornton	10/21/2024	\$500	
Pasha Thornton	10/21/2024	\$500	
David Hagerman	10/22/2024	\$500	
Kenneth Loveless	10/22/2024	\$500	
Mary Hartley	10/24/2024	\$500	
John Warda	10/24/2024	\$500	
Suzanne Lo	11/6/2024	\$500	

Table B-2. Contributions for which the reported employer name was an acronym.

Contributor	Contributor Employer	Date	Amount
David Becher	SFPA	2/13/2024	\$500
Kathleen Daly	OEL	2/13/2024	\$500
Michael Carrington	HTD	2/13/2024	\$500
Suril Shah	KRL	2/13/2024	\$500
Robert Anderson	NNI	2/18/2024	\$100
		3/12/2024	\$100
		4/8/2024	\$100
		6/25/2024	\$200
Andrew Kronk	GNE	2/27/2024	\$250
Eugenia Corrales	NNIO, Inc.	3/17/2024	\$100
Josephine Battaglia-Ghamgosar	PFAC	3/20/2024	\$500
Mary McKeever	ADSF	4/8/2024	\$100
Anne Devereux-Mills	MFE	5/2/2024	\$500
Daniel Ross	ICC	5/14/2024	\$500
Matthew McLeod	Gac	5/15/2024	\$100
		7/17/2024	\$250
Anne Ryan	KCM	5/30/2024	\$500
Jack Edwards	JMP	6/27/2024	\$500
Alexander Efron	THP	8/1/2024	\$200
		9/8/2024	\$100
Dorka Keehn	Koa	8/1/2024	\$150
Bilques Smith	IC	8/18/2024	\$250
Robert Matkin	NMI	8/18/2024	\$100
		10/15/2024	\$100
Sarah Beach	OHS	8/27/2024	\$100
Paul Stephens	BCAP	9/11/2024	\$500
George Lam	CFG	9/17/2024	\$500
		11/4/2024	\$500 (refunded)
Henry Lam	CFG	9/17/2024	\$500
		11/4/2024	\$500 (refunded)
Vincent Budhai	FSG	9/17/2024	\$250
Daniel Goldberg	LMPP	9/19/2024	\$100
Marshall Boyd	IEC	9/19/2024	\$500
Jamie Bauer	Asp	10/13/2024	\$500
Stewart McDowell	Gcc	10/13/2024	\$500
Callaghan Fritz-Cope	FPG	10/31/2024	\$500

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Table B-3. Contributions for which the reported occupation information was insufficient.

Contributor	Date	Amount	Reported Occupation
Shannon Davis	2/13/2024	\$500	Entrepreneur
Dariush Pouraghabagher	2/13/2024	\$500	
Russell Long	3/14/2024	\$50	
	3/28/2024	\$500	
Alex Tonelli	9/10/2024	\$500	
Harrison Dillon	9/12/2024	\$500	
Nathan Sharp	9/16/2024	\$250	
Joju Mangalam	9/22/2024	\$50	Entrepreneur/Investor
	10/7/2024	\$50	
Gordon Rubenstein	10/6/2024	\$250	Information Requested
Elizabeth Callander	9/17/2024	\$500	
Zoe Sun	9/17/2024	\$500	
Shannon Tobin	10/22/2024	\$500	Investments
Gail Goldyne	6/30/2024	\$250	
Chris Ehrlich	2/13/2024	\$500	Investor
Bob Ghoorah	2/13/2024	\$500	
Suril Shah	2/13/2024	\$500	
Paul Wythes Jr.	2/13/2024	\$200	
Akshay Goyal	2/19/2024	\$200	
Emily Paxhia	2/28/2024	\$500	
	9/22/2024	\$500 (refunded)	
Tullio Purtill	2/28/2024	\$500	
Beverly Hayes	3/6/2024	\$100	
Stuart McLaughlin	3/21/2024	\$500	
Richard Price	3/28/2024	\$500	
Lindsay Bolton	4/21/2024	\$500	
James Shapiro	4/28/2024	\$500	
Kathy Chan	5/1/2024	\$500	
Matthew Buchwald	5/22/2024	\$100	
Peter Nanula	6/17/2024	\$500	
Alexander Rosen	6/30/2024	\$150	
	9/15/2024	\$500 (refunded)	
Alexander Efron	8/1/2024	\$200	
	9/8/2024	\$100	
Vivian Wu	8/4/2024	\$500	
Brian Singerman	8/20/2024	\$500	
Matthew Ebbel	8/26/2024	\$500	
Daniel Robinson	8/27/2024	\$500	
Michael Cohen	9/10/2024	\$250	
Michael Kerns	9/10/2024	\$500	

Contributor	Date	Amount	Reported Occupation
Michael Feldman	9/16/2024	\$500	Investor
Nicholas Shalek	9/17/2024	\$500	
Mark Conroe	9/19/2024	\$500	
Marshall Boyd	9/19/2024	\$500	
Zachary Rosen	10/1/2024	\$180	
Jefferson Steele	10/8/2024	\$500	
Amit Kumar	10/16/2024	\$350	
Vishal Lugani	10/16/2024	\$295	
Suzette Clarke	10/21/2024	\$500	
Mary Hartley	10/24/2024	\$500	
Mark Whiting	10/28/2024	\$500	
Lee Wittlinger	11/3/2024	\$350	
Rachel Duarte	6/30/2024	\$250	Philanthropist
Frank Billante	2/27/2024	\$500	Self Employed
Jason Cheng	2/18/2024	\$250	
Sunny Chu	2/13/2024	\$500	
Matthew Hyman	6/19/2024	\$500	
Shannon King	6/9/2024	\$500	
Jae Park	2/13/2024	\$500	
Dang Pham	5/2/2024	\$100	
Hui Li	9/25/2024	\$250	
Jeff Su	9/27/2024	\$500	
Mun Zeto	10/2/2024	\$200	
Francis Zhang	10/14/2024	\$100	

Table B-4. Contributions for which a street address was not reported.

Contributor	Date	Amount	Reported Address
Rebecca Lee	2/27/2024	\$500	[P.O. Box]
Bartholomew Cronin	2/13/2024	\$500	
Paul Armstrong	2/13/2024	\$500	
	3/13/2024	\$500 (refunded)	
Deborah Lightfoot	2/13/2024	\$500	
David Baylor	2/13/2024	\$500	
Paul Tonelli	2/13/2024	\$500	
Donald St. Pierre	2/14/2024	\$500	
Ken Freeman	2/18/2024	\$500	
Robert Pedrero	2/20/2024	\$500	
Rebecca Kassekert	2/22/2024	\$500	
Marguerite Slavonia	2/28/2024	\$500	
John Lumpkin	2/29/2024	\$500	

Contributor	Date	Amount	Reported Address
Lee Hsu	2/29/2024	\$500	[P.O. Box]
Susan Anderson-Norby	3/5/2024	\$125	
	4/7/2024	\$125	
	5/5/2024	\$125	
	6/5/2024	\$125	
	9/29/2024	\$500 (refunded)	
Charles Mader	3/19/2024	\$100	
Wendover Brown	4/11/2024	\$100	
Tony Price	4/24/2024	\$125	
Connie Price	4/24/2024	\$125	
Robert Enright	6/10/2024	\$250	
	10/29/2024	\$250	
Fritz Lynn	6/11/2024	\$100	
Nancy Kivelson	6/17/2024	\$500	
Andy Stone	6/23/2024	\$500	
Daniel O?Aoneill [sic]	6/25/2024	\$500	
Gus Cano	6/30/2024	\$150	
	9/11/2024	\$150	
	10/1/2024	\$200	
Donna Jones	8/6/2024	\$500	
Curtis Woodman	8/20/2024	\$500	
Haley Zhao	8/25/2024	\$100	
Hannah Kellogg	9/8/2024	\$500	
Mark Conroe	9/19/2024	\$500	
Thomas Doudiet	10/2/2024	\$500	
Earl Rogers	10/24/2024	\$500	
Catherine Dean	10/30/2024	\$500	
Gregg Brockway	8/20/2024	\$500	SAN FRANCISCO
Artist Construction	9/27/2024	\$250	Information Requested
Dylan Boudraa	10/13/2024	\$500	Unit 2

Appendix C

Committee's Response to Finding V-1

Table C-1. The Committee provided the following data as part of its response to Finding V-1:

Vendor	Subvendor	Purpose	Address	City	State	Zip	Date	Amount
Canal Partners	KTVU	TV Ad Buy	2 Jack London Sq	Oakland	CA	94607	10/7/2024	\$71,665
	KRON	TV Ad Buy	900 Front St, 3rd Fl	San Francisco	CA	94111	10/7/2024	\$18,950
	KPIX	TV Ad Buy	855 Battery St	San Francisco	CA	94111	10/7/2024	\$67,500
	KNTV	TV Ad Buy	2450 N. First St	San Jose	CA	95131	10/7/2024	\$53,100
	KGO	TV Ad Buy	900 Front St, 3rd Fl	San Francisco	CA	94111	10/7/2024	\$106,550
	Ampersand Cable	TV Ad Buy	151 West 42nd St 11th Fl	New York	NY	10036	10/7/2024	\$28,018
	Ampersand Cable	TV Ad Buy	151 West 42nd St 11th Fl	New York	NY	10036	10/7/2024	\$9,928
	KTVU	TV Ad Buy	2 Jack London Sq	Oakland	CA	94607	10/21/2024	\$44,904
	KRON	TV Ad Buy	900 Front St, 3rd Fl	San Francisco	CA	94111	10/21/2024	\$13,080
	KPIX	TV Ad Buy	855 Battery St	San Francisco	CA	94111	10/21/2024	\$54,475
	KNTV	TV Ad Buy	2450 N. First St	San Jose	CA	95131	10/21/2024	\$51,965
	KGO	TV Ad Buy	900 Front St, 3rd Fl	San Francisco	CA	94111	10/21/2024	\$104,350
	KTVU	TV Ad Buy	2 Jack London Sq	Oakland	CA	94607	11/4/2024	\$1,540
	KRON	TV Ad Buy	900 Front St, 3rd Fl	San Francisco	CA	94111	11/4/2024	\$770
	KPIX	TV Ad Buy	855 Battery St	San Francisco	CA	94111	11/4/2024	\$8,880
KNTV	TV Ad Buy	2450 N. First St	San Jose	CA	95131	11/4/2024	\$17,830	
KGO	TV Ad Buy	900 Front St, 3rd Fl	San Francisco	CA	94111	11/4/2024	\$7,900	
Blue Nation Strategies	Leah Jones	Account work	4447 North Central Expressway , Ste 110 PMB #121	Dallas	TX	75205	Information requested, but not received	Information requested, but not received

Vendor	Subvendor	Purpose	Address	City	State	Zip	Date	Amount
Blue Nation Strategies	Eli Turner	Photographer	6 Granville Dr	Silver Spring	MD	20901	Information requested, but not received	Information requested, but not received
	Kate Connolly	Designer	4327 44th Street Northwest	Washington	DC	20016	Information requested, but not received	Information requested, but not received
	Sam Nitz	Targeting	609 Longfellow St., NW	Washington	DC	20011	Information requested, but not received	Information requested, but not received
	Pacific Printing	Printing	1445 Monterey Hwy	San Jose	CA	95110	Information requested, but not received	Information requested, but not received
	ProofRead Now.com	Proofers	P.O. Box 503	Mont Vernon	NH	3057	Information requested, but not received	Information requested, but not received