

**FLORIDA ELECTIONS COMMISSION
CASE REPORT**

Case Number: FEC-18-345

NAME: **PALM BEACH COUNTY CLASSROOM TEACHERS' ASSOCIATION POLITICAL COMMITTEE**

DATE APPEAL RECEIVED: 10/22/18

DATE REPORT DUE: 06/29/18 (2018 P1)

DATE OF ELECTRONIC RECEIPT: 07/11/18

NUMBER OF DAYS LATE: 12

AMOUNT OF FINE: \$1,000.00

FINE BASED ON: () NUMBER OF DAYS () 25% OF RECEIPTS (X) 25% OF EXPENDITURES

TOTAL RECEIPTS FOR REPORTING PERIOD: \$0

TOTAL EXPENDITURES FOR REPORTING PERIOD: \$4,000.00

DATE OF FIRST NOTIFICATION: 07/02/18

CANDIDATE []	STATE [X]
PC [X]	DISTRICT []
CCE []	COUNTY []
POLITICAL PARTY []	CITY []
ECO []	

SUMMARY: Palm Beach County Classroom Teachers' Association Political Committee is a political committee (PC) registered with the State of Florida. The PC's chair is Jeffrey Levinson and its treasurer is Martin Ginsberg.

The PC is appealing the fine. According to Richard Kagan, a CPA for the PC, he was unable to file the report on a timely basis. He states that he was preoccupied due to personal issues stemming from Hurricane Irma. He states that his family lost their home and spent 6 months in a hotel without payment from the insurance company. He also states that he was also preparing for a court case which settled on 10/09/18.

- The 2018 P1 Original Report covers the period from 06/01/18-06/22/18; it was due on 06/29/18.
- The 2018 P1 Queued Transaction Report shows that it was created on 07/06/18 and filed on 07/10/18.¹
- Palm Beach County Classroom Teachers' Association Political Committee reported receiving zero contributions, while making 5 expenditures.
- FEC staff was advised, "The candidate filed a notice of no activity (waiver) on 07/10/18. A waiver is not a report. On 07/11/18, the candidate filed a report showing \$4,000.00 of activity. The fine is based on 25% of the activity.
- The Division of Elections does not have any notes that pertain to Palm Beach County Classroom Teachers' Association Political Committee's 2018 P1 report.

PRIOR CASES: 15-055, 16-505, 16-539(AF)

¹ The filing discussed in this bullet refers to the waiver that reflected zero activity.

Molly Donovan

From: Molly Donovan <Molly.Donovan@myfloridalegal.com> on behalf of Florida Elections Commission <fec@myfloridalegal.com>
Sent: Tuesday, November 06, 2018 2:10 PM
To: Molly Donovan
Subject: Fw: Case No. FEC 18-345

----- Forwarded by Molly Donovan/OAG on 11/06/2018 02:10 PM -----

From: <jefflev@aol.com>
To: FEC@myfloridalegal.com
Cc: justin.katz@floridaea.org, theo.harris@floridaea.org
Date: 11/06/2018 02:09 PM
Subject: Case No. FEC 18-345

To Whom It May Concern:

Regarding case no. FEC 18-345, the person signing our appeal letter, Richard Kagan, was representing us at the time the appeal was filed. If you have any questions please contact me via email or 561-248-5416.

Sincerely,

Jeffrey Levinson
PAC Chair
Palm Beach County Classroom Teachers Association

Richard Kagan PA
Certified Public Accountant

REC'D: ELECTIONS COM
22 OCT 18 PM 3:55

October 8, 2018

Florida Elections Commission
107 West Gaines Street, Ste 224
Tallahassee, FL 32399-0150

Re: Palm Beach County Classroom Teachers Assoc Political C
PAC 61105
Appeal Request

To the Commission:

I am requesting appeal of penalties due for the reporting period June 29, 2018. The Organization asked me to prepare and file the report on a timely basis. They relied on me to get this done.

I did not prepare to file this report on a timely basis. I was preoccupied due to personal damages for Hurricane Irma in 2017. My family lost our house due to hurricane damage and spent 6 months in a hotel with 3 animals without payment from the Insurance company. Over the last month I was more than consumed and stressed preparing for a court case with calendar call on this Friday 10/12/18. This was a very tough period for me and my family. Luckily, we just settled the case on 10/9/18.

For this reason, I request your consideration to appeal any penalties due to late reporting. If you need anymore information, please let me know.

Sincerely,

Richard Kagan, CPA

5659 CORAL RIDGE DRIVE CORAL SPRINGS, FL 33076
PHONE (954) 916-8881 FAX (954) 341-1362 EMAIL richard@kagancpa.com



FLORIDA DEPARTMENT OF STATE

Ken Detzner
Secretary of State

DIVISION OF ELECTIONS

Final Notice

Delivery Confirmation:

USPS TRACKING # 9114 9014 9645 1448 1829 60
& CUSTOMER RECEIPT
For Tracking or Inquiries go to USPS.com
or call 1-800-222-1811.

September 18, 2018

Jeffrey Levinson, Chairperson

Palm Beach County Classroom Teachers' Association Political C

104 Nature's Way

Royal Palm Beach, FL 33411

PAC 61105

Dear Mr. Levinson:

The campaign treasurer's report that was due on June 29, 2018, was filed on July 11, 2018. By law, you are automatically assessed a late fine of \$1,000.00.

You have 20 days from the receipt of this notice to either:

1. Pay the fine to the Florida Division of Elections (For a candidate only, a fine is not an allowable campaign expenditure and must be paid from personal funds) at:

*Florida Division of Elections
R.A. Gray Building, Room. 316
500 South Bronough Street
Tallahassee, Florida 32399-025011*

2. Appeal the fine to the Florida Elections Commission (See Rules 2B-1.005 and 2B-1.0055, Florida Administrative Code) at:

*Florida Elections Commission
107 West Gaines Street, Ste. 224
Tallahassee, Florida 32399-0150*

If you appeal, please send a copy also to the Florida Division of Elections so that you will not receive further notices from the Division about this matter.

If you have any questions, please contact the help desk at (850) 245-6280.

Sincerely,

Kristi Reid Willis, Chief
Bureau of Election Records



FLORIDA DEPARTMENT OF STATE

Ken Detzner

Secretary of State

DIVISION OF ELECTIONS

August 7, 2018

Jeffrey Levinson, Chairperson

Palm Beach County Classroom Teachers' Association Political C

104 Nature's Way

Royal Palm Beach, FL 33411

PAC 61105

Dear Mr. Levinson:

The campaign treasurer's report that was due on June 29, 2018, was filed on July 11, 2018. By law, you are automatically assessed a late fine of \$1,000.00.

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If you have any questions, please contact the help desk at (850) 245-6280.

Sincerely,

Kristi Reid Willis, Chief
Bureau of Election Records



FLORIDA DEPARTMENT OF STATE

Ken Detzner
Secretary of State

DIVISION OF ELECTIONS

July 2, 2018

Jeffrey Levinson, Chairperson
Palm Beach County Classroom Teachers' Association Political Committee
104 Nature's Way
Royal Palm Beach, FL 33411

PAC 61105

Dear Mr. Levinson:

Our records indicate that you have not filed either your campaign treasurer's report or notification that no reportable activity occurred, whichever is applicable. The filing date was June 29, 2018.

The law (s. 106.07(8)(b), Fla. Stat.) requires the filing officer to immediately notify you about the missed filing date and the automatic fines that will be assessed for late filing of a report, if a report was due.

- If reportable activity occurred and you have not filed a report, statutory fines are automatically assessed as follows until you file your report:
 - \$50 per day for the first 3 days late
 - \$500 per day for each day after the 3rd day late
 - If the required report immediately precedes a primary and general election, the automatic fine is \$500 for each late day.

The total fine for the untimely report cannot exceed 25% of the total receipts or expenditures, whichever is greater, for the cover period. Even if you end up filing your report late, we cannot waive the statutory fines. We will notify you of the specific amount of fines owed once you file your report. You have 20 days from the day you receive the notice to pay the fine or to appeal the fine to the Florida Elections Commission.

- If no reportable activity occurred for the report date(s), you are still required to notify us in writing, via the Division's Electronic Filing System, that no reportable activity occurred. No automatic fines are statutorily assessed.

However, in all cases, failure to file and/or untimely filing of a report of reportable activity, or if applicable, a notice that no reportable activity occurred, may constitute an apparent violation of chapter 106, Fla. Stat. If we refer such matter to the Florida Elections Commission, the Commission may subsequently impose a civil penalty for each violation under chapter 106.265(1), Fla. Stat.

If you have any questions, please contact the help desk at (850) 245-6280.

Sincerely,

Kristi Reid Willis, Chief
Bureau of Election Records

cc: Martin Ginsberg, Treasurer

**FLORIDA DEPARTMENT OF STATE, DIVISION OF ELECTIONS
CAMPAIGN TREASURER'S REPORT SUMMARY**

- (1) Palm Beach County Classroom Teachers' Association Political Committee (2) 61105
Candidate, Committee or Party Name I.D. Number
- (3) 715 Spencer Drive West Palm Beach FL 33409
Address (number and street) City State Zip Code
- ☐ Check box if address has changed since last report
- (4) Check appropriate box(es):
- ☐ Candidate (office sought):
- ☒ Political Committee ☐ Check If PC has DISBANDED
- ☐ Committee of Continuous Existence ☐ Check If CCE has DISBANDED
- ☐ Party Executive Committee

(5) REPORT IDENTIFIERS

Cover Period: From 06/01/2018 To 06/22/2018 Report Type: P1

☐ Original ☒ Amendment ☐ Special Election Report

(6) CONTRIBUTIONS THIS REPORT

Cash & Checks	\$0.00
Loans	\$0.00
<i>Total Monetary</i>	\$0.00
In-Kind	\$0.00

(7) EXPENDITURES THIS REPORT

Monetary Expenditures	\$4,000.00
Transfers to Office Account	\$0.00
<i>Total Monetary</i>	\$4,000.00

(8) Other Distributions

Certification

It is a first degree misdemeanor for any person to falsify a public record (ss.839.13, F.S.)

I certify that I have examined this report and it is true, correct and complete

Name of ☐ Treasurer ☐ Deputy Treasurer

X
Signature

I certify that I have examined this report and it is true, correct and complete

Name of ☐ Candidate ☒ Chairman (PC/PTY Only)

X
Signature

ID: 61105**CAMPAIGN TREASURER'S REPORT – ITEMIZED CONTRIBUTIONS**

Page 1 of 1

Name: Palm Beach County Classroom Teachers' Association Politica Report: 2018 P1 Period: 06/01/2018 to 06/22/2018**** Records in Filed Report ****

Seq # Date	Full Name (Last, Suffix, First, Middle Street Address & City, State, Zip	Contributor	Occupation	Amount
		Type	In-Kind Description	Amend
* 1		X		\$0.00
		X		ADD

CAMPAIGN TREASURER'S REPORT – ITEMIZED EXPENDITURESName: Palm Beach County Classroom Teachers' Association Politica Report: 2018 P1 Period: 06/01/2018 to 06/22/2018**** Records in Filed Report ****

Seq # Date	Full Name (Last, Suffix, First, Middle Street Address & City, State, Zip	Type	Purpose	Amount Amend
1 06/01/2018	ELLEN BAKER CAMPAIGN, (Office: STR 085) 5673 WHIRLAWAY ROAD PALM BEACH GARDENS, FL 33418	CAN	CAMPAIGN CONTRIBUTION	\$1,000.00 ADD
2 06/01/2018	KAREN NULAND, (Office: LOC 006) 4427 HERSCHEL STREET JACKSONVILLE, FL 32210	CAN	SCHOOL BOARD CAMPAIGN CONTRIBUTION	\$1,000.00 ADD
3 06/01/2018	DAVID SILVERS CAMPAIGN, (Office: STR 087) 6901 OKEECHOBEE BLVD WEST PALM BEACH, FL 33418	CAN	CAMPAIGN CONTRIBUTION	\$500.00 ADD
4 06/01/2018	JIM BONFIGLIO CAMPAIGN, (Office: STR 089) 5616 N OCEAN BLVD OCEAN RIDGE, FL 33435	CAN	CAMPAIGN CONTRIBUTION	\$500.00 ADD
5 06/01/2018	TINA POLSKY CAMPAIGN, (Office: LOC 081) 21286 FALLS RIDGE WAY BOCA RATON, FL 32210	CAN	SCHOOL BOARD CAMPAIGN CONTRIBUTION	\$1,000.00 ADD

ID:

CAMPAIGN TREASURER'S REPORT – ITEMIZED FUND TRANSFERS

Page 1 of 1

Name: Palm Beach County Classroom Teachers' Association Politica Report: 2018 P1 Period: 06/01/2018 to 06/22/2018

**** Records in Filed Report ****

Seq # Date	Full Name (Last, Suffix, First, Middle Street Address & City, State, Zip	Type	Nature of Account	Amount
				Amend

ID:

CAMPAIGN TREASURER'S REPORT – ITEMIZED DISTRIBUTIONS

Page 1 of 1

Name: Palm Beach County Classroom Teachers' Association Politica Report: 2018 P1 Period: 06/01/2018 to 06/22/2018**** Records in Filed Report ****

Seq # Date	Full Name (Last, Suffix, First, Middle Street Address & City, State, Zip	Recipient	Purpose	Amount
		Type	Related Expenditure	Amend

Queued Items for 2018-P1

Account: **61105**

Palm Beach County Classroom Teachers' Association Political Committee

Rpt Seq: 99

<i>ProcessDescription</i>	<i>Status</i>	<i>Submitter</i>	<i>Created</i>	<i>LastUpdate</i>
Create Pending Report	Processing Complete	61105	7/6/2018 8:58:11 AM	7/6/2018 8:58:11 AM
Recalc Pending Report Total	Processing Complete	61105	7/10/2018 2:15:31 PM	7/10/2018 2:15:31 PM
Review Pending Report	Processing Complete	61105	7/10/2018 2:15:39 PM	7/10/2018 2:15:39 PM
Recalc Pending Report Total	Processing Complete	61105	7/10/2018 2:16:10 PM	7/10/2018 2:16:10 PM
Recalc Pending Report Total	Processing Complete	61105	7/10/2018 2:22:02 PM	7/10/2018 2:22:02 PM
File Pending Report	Processing Complete	61105	7/10/2018 2:23:23 PM	7/10/2018 2:23:23 PM
Amend Filed Report	Processing Complete	61105	7/11/2018 10:50:24 AM	7/11/2018 10:50:24 AM
Recalc Pending Report Total	Processing Complete	61105	7/11/2018 11:05:13 AM	7/11/2018 11:05:13 AM
Recalc Pending Report Total	Processing Complete	61105	7/11/2018 11:05:18 AM	7/11/2018 11:05:18 AM
Review Pending Report	Processing Complete	61105	7/11/2018 11:05:23 AM	7/11/2018 11:05:23 AM
Review Pending Report	Processing Complete	61105	7/11/2018 11:05:49 AM	7/11/2018 11:05:49 AM
Recalc Pending Report Total	Processing Complete	61105	7/11/2018 11:10:34 AM	7/11/2018 11:10:34 AM
Review Pending Report	Processing Complete	61105	7/11/2018 11:10:38 AM	7/11/2018 11:10:38 AM
File Pending Report	Processing Complete	61105	7/11/2018 11:13:25 AM	7/11/2018 11:13:25 AM
Review Filed Report	Processing Complete	krwillis	8/9/2018 2:38:07 PM	8/9/2018 2:38:07 PM


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Florida Department of State - Division of Elections

Florida Election System Reports

Candidate/Committee Lookup

Name:

Committee Name: Palm Beach County Classroom Teachers' Association Political Committee

Election:

Account: 61105

Acct: 61105

Type: **Committee**

Date Due	Type	Date Filed	Status	Days Late	Fine Assessed	Appealed	Amount Fined	Amount Paid
10/26/2018	G6	10/19/2018						
10/19/2018	G5	10/19/2018						
10/12/2018	G4	10/19/2018						
10/5/2018	G3	10/5/2018						
9/28/2018	G2A	10/5/2018	CLO	7	\$0.00		\$0.00	\$0.00
9/21/2018	G2	10/5/2018	CLO	14	\$0.00		\$0.00	\$0.00
9/14/2018	G1A	9/18/2018	CLO	4	\$0.00		\$0.00	\$0.00
9/7/2018	G1	9/7/2018						
8/31/2018	P7A	8/30/2018						
8/24/2018	P7	8/23/2018						
8/17/2018	P6	8/16/2018						
8/10/2018	P5	8/6/2018						
8/3/2018	P4	8/6/2018	CLO	3	\$0.00		\$0.00	\$0.00
7/27/2018	P3	7/27/2018						
7/20/2018	P2A	7/23/2018	CLO	3	\$0.00		\$0.00	\$0.00
7/13/2018	P2	7/11/2018						
7/6/2018	P1A	7/11/2018	CLO	5	\$0.00		\$0.00	\$0.00
7/1/2018	MUC		SNT	0	\$0.00		\$0.00	\$0.00
6/29/2018	P1	7/10/2018	SNT	0	\$1,000.00		\$1,000.00	\$0.00
6/11/2018	M5	6/8/2018						
5/10/2018	M4	5/3/2018						
4/10/2018	M3	4/10/2018						
3/12/2018	M2	3/7/2018						
2/12/2018	M1	2/8/2018						
1/10/2018	M12	1/10/2018						
12/11/2017	M11	12/11/2017						
11/13/2017	M10	11/13/2017						
10/10/2017	M9	10/18/2017	NEN	8	\$0.07		\$0.07	\$0.00
9/22/2017	M8	9/15/2017						
8/10/2017	M7	8/9/2017						
7/10/2017	M6	7/6/2017						
7/1/2017	MUC		CLO	0	\$0.00		\$0.00	\$0.00
6/12/2017	M5	6/8/2017						
5/10/2017	M4	5/9/2017						
4/10/2017	M3	4/4/2017						
3/11/2017	M2	3/13/2017						
2/10/2017	M1	2/6/2017						
1/10/2017	M12	1/5/2017						
12/12/2016	M11	12/6/2016						
11/4/2016	D6	11/9/2016	CLO	5	\$0.00		\$0.00	\$0.00
11/4/2016	G7	11/4/2016						
11/2/2016	D5	11/9/2016	CLO	7	\$0.00		\$0.00	\$0.00
11/1/2016	D4	11/9/2016	CLO	8	\$0.00		\$0.00	\$0.00
10/31/2016	D3	11/9/2016	NEN	9	\$0.04		\$0.04	\$0.00

10/30/2016	D2	11/9/2016	CLO	10	\$0.00	\$0.00	\$0.00
10/29/2016	D1	10/28/2016					
10/28/2016	G6	10/26/2016					
10/21/2016	G5	10/19/2016					
10/14/2016	G4	10/16/2016	CLO	2	\$0.00	\$0.00	\$0.00
10/7/2016	G3	10/5/2016					
9/30/2016	G2A	9/29/2016					
9/23/2016	G2	9/22/2016					
9/16/2016	G1A	9/14/2016					
9/9/2016	G1	9/6/2016					
9/2/2016	P7A	8/31/2016					
8/26/2016	P7	8/26/2016					
8/19/2016	P6	8/26/2016	FOI	7	\$0.00	\$0.00	\$0.00
8/12/2016	P5	8/9/2016					
8/5/2016	P4	8/9/2016	CLO	4	\$375.00	\$375.00	\$375.00
7/29/2016	P3	8/9/2016	FOI	11	\$0.00	\$0.00	\$0.00
7/22/2016	P2A	8/9/2016	FOI	18	\$0.00	\$0.00	\$0.00
7/15/2016	P2	7/13/2016					
7/8/2016	P1A	7/11/2016	CLO	3	\$150.00	\$150.00	\$150.00
7/1/2016	P1	7/11/2016	CLO	10	\$329.51	\$329.51	\$329.51
6/10/2016	M5	6/8/2016					
5/10/2016	M4	5/5/2016					
4/11/2016	M3	4/9/2016					
3/10/2016	M2	3/8/2016					
2/10/2016	M1	2/8/2016					
1/11/2016	M12	1/8/2016					
12/10/2015	M11	12/8/2015					
11/10/2015	M10	11/10/2015					
10/13/2015	M9	10/2/2015					
9/10/2015	M8	9/9/2015					
8/10/2015	M7	8/4/2015					
7/10/2015	M6	7/2/2015					
6/10/2015	M5	6/8/2015					
5/11/2015	M4	5/11/2015					
4/10/2015	M3	4/13/2015	CLO	3	\$50.00	\$50.00	\$50.00
3/10/2015	M2	3/9/2015					
2/10/2015	M1	3/9/2015	NEN	27	\$0.04	\$0.04	\$0.00
2/6/2015	SP3	2/12/2015	NEN	6	\$0.00	\$0.00	\$0.00
1/12/2015	M12	2/12/2015	CLO	31	\$0.00	\$0.00	\$0.00
12/10/2014	M11	12/10/2014					
11/10/2014	M10	11/10/2014					
10/31/2014	G7	10/31/2014					
10/30/2014	D6	10/30/2014					
10/29/2014	D5	10/29/2014					
10/28/2014	D4	10/28/2014					
10/27/2014	D3	10/27/2014					
10/26/2014	D2	10/27/2014	FOI	1	\$0.00	\$0.00	\$0.00
10/25/2014	D1	10/24/2014					
10/24/2014	G6	10/24/2014					
10/17/2014	G5	10/24/2014	FOI	7	\$0.00	\$0.00	\$0.00
10/10/2014	G4	10/10/2014					
10/3/2014	G3	10/3/2014					
9/26/2014	G2A	9/25/2014					
9/19/2014	G2	9/18/2014					

9/12/2014	G1A	9/11/2014						
9/5/2014	G1	9/4/2014						
8/29/2014	P7A	8/29/2014						
8/22/2014	P7	8/22/2014						
8/15/2014	P6	8/15/2014						
8/8/2014	P5	8/1/2014						
8/1/2014	P4	8/1/2014						
7/25/2014	P3	7/29/2014	FOI	4	\$0.00	\$0.00	\$0.00	
7/18/2014	P2A	7/23/2014	FOI	5	\$0.00	\$0.00	\$0.00	
7/11/2014	P2	7/11/2014						
7/4/2014	P1A	7/11/2014	FOI	7	\$0.00	\$0.00	\$0.00	
6/27/2014	P1	7/11/2014	FOI	14	\$0.00	\$0.00	\$0.00	
6/10/2014	M5	6/10/2014						
5/12/2014	M4	5/12/2014						
4/10/2014	M3	4/9/2014						
3/10/2014	M2	3/10/2014						
2/10/2014	M1	2/10/2014						
1/10/2014	M12	1/9/2014						
12/10/2013	M11	12/10/2013						
11/12/2013	M10	11/11/2013						

Committee Tracking System

Palm Beach County Classroom Teachers' Association Political Committee

Type:Political Committee

Status:Active

Address:715 Spencer Drive
West Palm Beach, FL 33409

Phone:(561)683-4623

Chairperson:Jeffrey Levinson
104 Nature's Way
Royal Palm Beach, FL 33411

Treasurer:Martin Ginsberg
10 Fawlkland Circle
Boynton Beach, FL 33426

Registered Agent:Justin Katz
1353 Via De Pepi
Boynton Beach, FL 33426

Purpose:

Affiliates:

Campaign Finance Activity

Campaign Documents