



## Summary of Final Board Determination

### Luis Tejada

Candidate, 2013, Council District 7

Program participant: \$92,400 in public funds received

**1. Failing to demonstrate compliance with cash receipts reporting and documentation requirements. \$256**

Campaigns are required to report all cash receipts, deposit them into the bank account listed on the candidate's filer registration and/or certification, and provide the deposit slips for the account to the Board. *See* Admin. Code §§ 3-703(1)(d), (g), (6), (10), (11), (12); Board Rules 1-04(a), (b), 2-06(a), 3-03(c), 4-01(a), (b)(1), (3), (f).

The Campaign reported \$10,862 in cash receipts, but the deposit slips the Campaign has provided account for \$11,887 in cash receipts, a difference of \$1,025. This constitutes a variance of 9.44% between the cash receipts reported and documented by the Campaign.

The Board assessed a penalty of \$256 for this violation.

**2. Accepting contributions from corporations, limited liability companies, or partnerships. No Penalty**

Campaigns may not accept, either directly or by transfer, a campaign contribution or loan, or guarantee or other security for such loan, from any corporation, limited liability company (LLC), or partnership. *See* N.Y.C. Charter § 1052(a)(13); Admin. Code §§ 3-702(8), 3-703(1)(l); Board Rules 1-04(c)(1), (e), (g), 1-05. Creditors who extend credit beyond 90 days are considered to have made a contribution equal to the credit extended, unless the creditor continues to seek payment of the debt. Outstanding liabilities that are forgiven or settled for less than the amount owed are also considered contributions. *See* Board Rules 1-04(g)(4), (5).

On February 20, 2013, the Campaign received a \$50 contribution from Daliza Pharmacy, Inc., which it returned after being notified by CFB staff. The Campaign was not charged \$127.80 in sales tax by Technologiasoft.com NY, and paid the tax after being notified by CFB staff. It failed to pay \$217.75 owed to Content Critical NY, LLC, making this outstanding liability an in-kind contribution.

The Board did not assess a penalty for this violation.