

# Form 700 Filers Statement of Economic Interests

A TRAINING FOR THE FRESNO UNIFIED SCHOOL DISTRICT

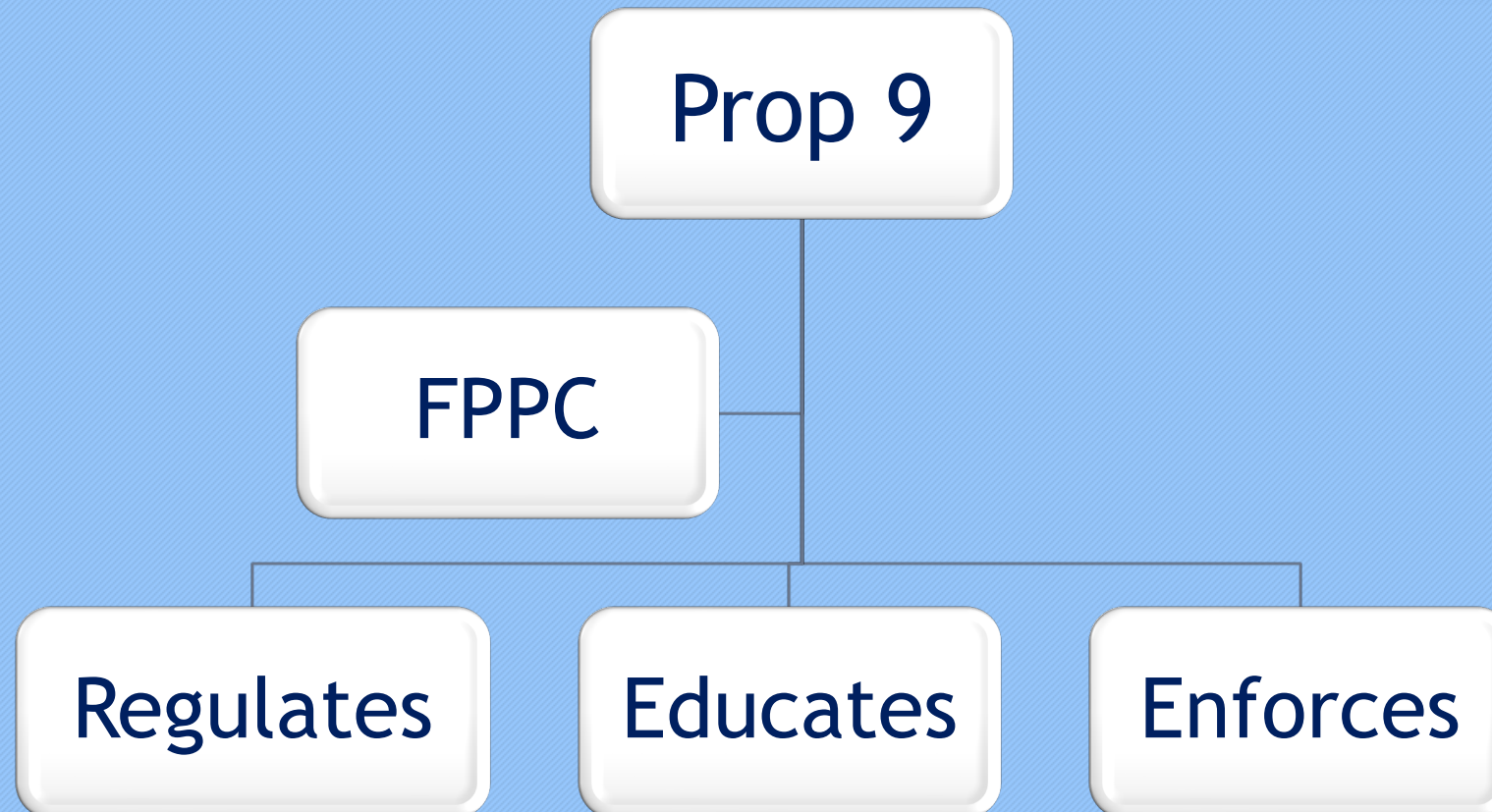


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Education & External Affairs Unit, Legal Division  
Fair Political Practices Commission

NOVEMBER 3, 2023

# Fair Political Practices Commission (FPPC)

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# Objectives

- Gain a basic understanding of the Statement of Economic Interests - Form 700 schedules and reporting obligations
- Understand how your disclosure categories affect your reporting obligations
- Learn where to find Statement of Economic Interests - Form 700 resources

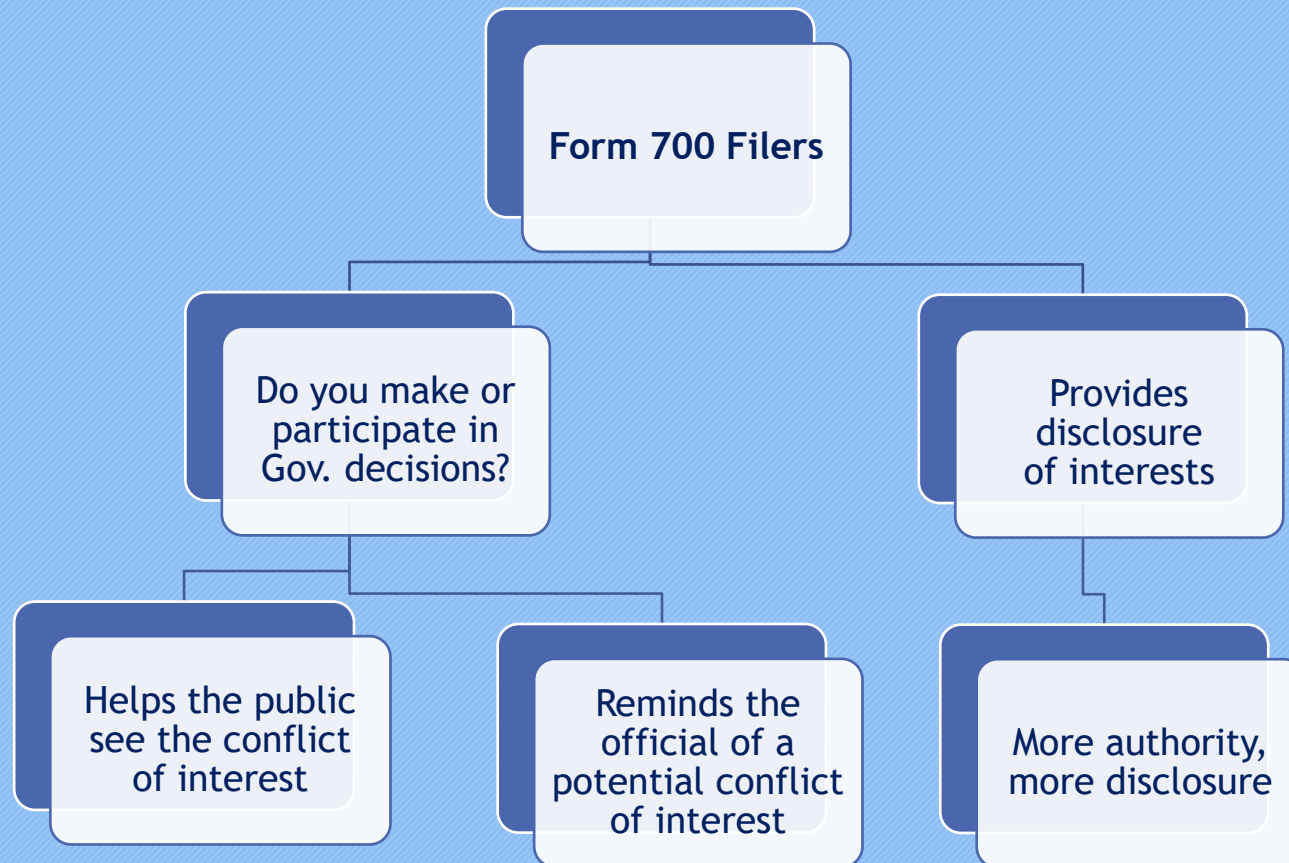
# Form 700 and Conflict of Interest Code Basics

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An introduction to Form 700,  
Conflict of Interest Codes,  
and Deadlines

# The What and Why of the Form 700

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# Purpose of Disclosure

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§87100 - A public official at any level of state or local government shall not make, participate in making, or in any way attempt to use the public official's official position to influence a governmental decision in which the official knows or has reason to know the official has a financial interest.

*~ As a result ~*

The Political Reform Act requires most state and local government officials and employees to publicly disclose certain personal assets and income.

# Disqualification

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Public officials are required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests.

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**Prospective Employment Provision** – Local officials may not make a governmental decision relating to any person with whom they are negotiating prospective employment.

# Components of a Conflict of Interest Code

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## 1 Incorporation Section

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- Where you file;
- Who you file with.

## 2 Designated Positions

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- Which positions involve decision making authority;
- Which positions involve contract decisions.

## 3 Disclosure Categories

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- What are your reportable sources;
- Tailored to your position and its duties.



# Incorporation Section

## Conflict of Interest Code of the Fresno Unified School District

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict-of-interest code of the Fresno Unified School District ("District").

The Form 700s for designated positions, other than the District's Governing Board Members and Superintendent, shall be filed with the District. The Governing Board Members and Superintendent are to file their original Form 700s directly with the Clerk of the Board for the Fresno County Board of Supervisors using the electronic filing system. If the Form 700s are not filed electronically, the paper Form 700 and waiver shall be filed with the District and, upon receipt of these paper Form 700s with waivers, the District shall make and retain a copy and forward the original to the Clerk of the Board of Supervisors.

The District shall retain a copy of all electronically filed Form 700s, a copy of all paper Form 700s with waivers and the original Form 700s of designated positions and shall make the Form 700s available for public review, inspection, and reproduction. (Gov. Code section 81008.)

Designates where the Form 700s are filed and retained (i.e., the agency or the FPPC)

# Designated Positions

## Designated Positions

<u>Designated Positions</u>	<u>Disclosure Categories</u>
Deputy Superintendent	1
Administrator	1
Associate Superintendent	1
Assistant Superintendent	1
Business Operations Manager	1
Chief Academic Officer	1
Chief Equity and Access Officer	1
Chief Executive	1
Chief Engagement and External Partnership Officer	1
Chief Financial Officer	1
Chief Human Resources/Labor Relations Officer	1
Chief Information Officer	1
Chief Operational Services Officer	1
Chief Operations and Classified Labor Officer	1
Chief of Staff (General)	1
Chief Technology Officer	1
Consultants / New Positions	1
Deputy Executive	1
Director (General)	1
Director Benefits and Risk Management	1
Director Fiscal Services	1
Director Human Resources	1
Executive Director	1
Executive Officer	1
Instructional Superintendent School Curriculum and School Leadership	1
Prevention and Intervention Executive	1

Purchasing Manager	1
Senior Executive	1
Buyer I, II, III, IV	2, 3
Members of Audit Committee	2, 3
Members of Citizen's Bond Oversight Committee	2, 3
Project Manager	2, 3
Purchasing Technician	2, 3
Administrative Analyst	4
Advisor, Guidance Learning, Behavior Support	4
Analyst I, II	4
Athletic Trainer	4
Coordinator, I, II	4
Counselor, Head/School	4
Design Lead	4
Director Career Readiness	4
Director Food Services	4
Director Health Services	4
Director Instructional Media Services	4
Director Instructional Support	4
Director Leadership Development	4
Director Prevention and Intervention	4
Director School Choice	4
Director School Operations	4
Director SELPA	4
Director Transportation	4
Supervisor, District, I, II	4
Executive Assistant to Superintendent	4
Manager I, II, III	4
Nutritionists	4

- Lists agency positions that involve the making or participating in making decisions that “may foreseeably have a material effect on any financial interest”

# Disclosure Categories

## DISCLOSURE CATEGORIES

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

### Disclosure Category 1:

Interests in real property located within the jurisdiction, or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency and investments and business positions in business entities, and income, including gifts, loans, and travel payments, from all sources.

### Disclosure Category 2:

Interests in real property located within the jurisdiction, or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency.

### Disclosure Category 3:

Investments and business positions in business entities, and income, including gifts, loans, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the agency.

### Disclosure Category 4

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the designated position's division or department.

- Lists description of the types of interests officials in one or more job classifications must disclose on their Form 700s.
- The categories must be tailored to the financial interests affected, and must not require public officials to disclose private financial information that does not relate to their public employment.

# Pinpointing Your Disclosures

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- Have your Agency's Conflict of Interest Code
- Know your Jurisdiction
- Know your Disclosure Category
- Find out which financial interests you must report
- Become familiar with reporting thresholds

# Possible Disclosure

What Financial Interests you have to disclose is based on the decision-making authority of your position and may include:

- Investments
- Business positions in business entities
- Real property
- Sources of income
- Gifts
- Loans
- Travel Payments

# Types of Non-Reportable Financial Interests

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Bank accounts and savings accounts

Diversified mutual funds

Your personal residence

Loans from a commercial lending institution

Payments from a defined benefit pension plan

Government income

Stock dividends

Gifts from certain family members

An inheritance

Cryptocurrency

# Reporting Thresholds\*

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Interest Type	Reporting Threshold
Investments	\$2,000
Business Positions	\$0 - even if you received no income
Real Property	\$2,000
Income	\$500 - includes loans, travel payments, and one half of what your spouse or registered domestic partner earns
Gifts	\$50 or more from a single source

\*for the reporting period

# In What Ways Can a Filing Officer Assist you?

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## Filing Officers **CAN**:

- Supply you with the Form 700
- Notify you of due dates
- Accept and review completed statements
- Notify you of errors and request amendments
- Provide contact information for technical help for e-filing systems

## Filing Officers **CAN NOT**:

- Provide detailed information on how to complete the form
- Provide answers to gift and travel payment questions



# What Should you have with you When Filling Out the Form 700?

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- Your Form 700
- Your Agency's Conflict of Interest Code (COIC)
- Other helpful resources from the FPPC website:
  - Form 700 FAQs
  - Reference Pamphlet
  - Gift and Travel Fact Sheet

# Deadlines for Annual Statements

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- Designated (COIC Code) Filers:
  - April 1
- Most 87200 Filers:
  - April 1
- Elected state officers, judges, and court commissioners:
  - March 1

# Deadlines for Other Statements

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- Assuming Office Statements:
  - Due within 30 days of starting your new job
- Leaving Office Statements:
  - Due within 30 days of leaving your job
- Candidate Statements:
  - Due no later than the final filing deadline for the declaration of candidacy
- Amendments:
  - Due as soon as possible after you notice the error or omission

# Due Date Exceptions

- If the due date falls on a weekend or holiday, the Form 700 is due the following business day.
- If you assumed the position between October 1st - December 31st AND filed an assuming office statement within 30 days of your start date, no annual Form 700 is due this year.
- If you are leaving your job before the April filing deadline, you may file a combined annual and leaving office Form 700.
  - Must file by the April filing deadline or within 30 days of leaving office, whichever is earlier.

# Things to Keep in Mind

If you are in doubt about whether to disclose something, the conservative answer is to disclose it.

You only need to report as much as your disclosure category(s) in your conflict of interest code requires.

Filers may be fined if they don't disclose something. They generally do not get fined if they disclose something on the wrong schedule.

Generally, you disclose a financial interest only once on the Form. You should not double-report it.

Amendments are attached to and retained with the original statement. The original statement is not destroyed.

# Breaking Down the Form 700

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A guide to each schedule and how to report your economic interests!

# Cover Page Overview

- Complete the Cover Page last because you must indicate how many total pages your statement will be.
- Remember to sign the statement.
- Business address and work e-mail are recommended for the verification section.

**CALIFORNIA FORM 700**  
FAIR POLITICAL PRACTICES COMMISSION  
A PUBLIC DOCUMENT

STATEMENT OF ECONOMIC INTERESTS  
COVER PAGE

Date Initial Filing Received \_\_\_\_\_  
Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)  
**PERALTA JAKE W**

1. Office, Agency, or Court  
Agency Name (Do not use acronyms)  
**FRESNO UNIFIED SCHOOL DISTRICT CHIEF FINANCIAL OFFICER**  
Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)  
Agency: \_\_\_\_\_ Position: \_\_\_\_\_

2. Jurisdiction of Office (Check at least one box)  
 State  Judge or Court Commissioner (Statewide Jurisdiction)  
 Multi-County \_\_\_\_\_  County of **FRESNO**  
 City of \_\_\_\_\_  Other \_\_\_\_\_

3. Type of Statement (Check at least one box)  
 Annual: The period covered is January 1, 20XX, through December 31, 20XX.  
-or- The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_, through December 31, 20XX.  
 Assuming Office: Date assumed \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Candidate: Election year \_\_\_\_\_ and office sought, if different than Part 1: \_\_\_\_\_  
 Leaving Office: Date Left \_\_\_\_/\_\_\_\_/\_\_\_\_ (Check one)  
 The period covered is January 1, 20XX, through the date of leaving office.  
-or-  The period covered is \_\_\_\_/\_\_\_\_/\_\_\_\_, through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page: 4  
**Schedules attached**  
 Schedule A-1 - Investments - schedule attached  Schedule C - Income, Loans, & Business Positions - schedule attached  
 Schedule A-2 - Investments - schedule attached  Schedule D - Income - Gifts - schedule attached  
 Schedule B - Real Property - schedule attached  Schedule E - Income - Gifts - Travel Payments - schedule attached  
-or-  
 None - No reportable interests on any schedule

5. Verification  
MAILING ADDRESS STREET CITY STATE ZIP CODE  
(Business or Agency Address Recommended - Public Document)  
**2309 TULARE STREET FRESNO CA 93721**  
DAYTIME TELEPHONE NUMBER E-MAIL ADDRESS  
( **916** ) **555-1234** **jakeperalta@fUSD.com**  
I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.  
I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.  
Date Signed 3/15/XX Signature **Jake Peralta**  
(month, day, year) (File the originally signed statement with your filing official.)

# Schedule A-1- Investments Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

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- Stocks
- Non-governmental bonds
- Trusts
- Partnership Interests of less than 10%



## Schedule A:1 Overview

- If the investment is reportable per your COIC, and
- If you, your spouse, or dependent children are invested in a stock, business partnership, or trust and the ownership interest is less than 10% of the entity, and
- If your investment reached a value of \$2,000 or more during the reporting period.
- Check the box indicating your investment's highest fair market value during the reporting period.

▶ NAME OF BUSINESS ENTITY <b>Pacific Gas and Electric</b>	
GENERAL DESCRIPTION OF THIS BUSINESS <b>Utilities</b>	
FAIR MARKET VALUE	
<input checked="" type="checkbox"/> \$2,000 - \$10,000	<input type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$100,001 - \$1,000,000	<input type="checkbox"/> Over \$1,000,000
NATURE OF INVESTMENT	
<input checked="" type="checkbox"/> Stock	<input type="checkbox"/> Other _____ (Describe)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Income Received of \$0 - \$499
	<input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)
IF APPLICABLE, LIST DATE:	
____/____/22	____/____/22
ACQUIRED	DISPOSED

▶ NAME OF BUSINESS ENTITY <b>Comcast</b>	
GENERAL DESCRIPTION OF THIS BUSINESS <b>Technology</b>	
FAIR MARKET VALUE	
<input type="checkbox"/> \$2,000 - \$10,000	<input checked="" type="checkbox"/> \$10,001 - \$100,000
<input type="checkbox"/> \$100,001 - \$1,000,000	<input type="checkbox"/> Over \$1,000,000
NATURE OF INVESTMENT	
<input checked="" type="checkbox"/> Stock	<input type="checkbox"/> Other _____ (Describe)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Income Received of \$0 - \$499
	<input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)
IF APPLICABLE, LIST DATE:	
01/15/22	____/____/22
ACQUIRED	DISPOSED

An acquired or disposed date is only required if you initially acquired or entirely disposed of the investment during the reporting period.

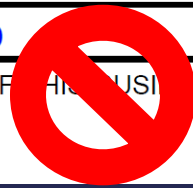
# Completing Schedule A-1

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- Disclose the name of the business entity. Do not use acronyms.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers or communications).
- Do not list the investment company that manages the portfolio.
  - Report the name of the company that holds the stocks.
- *Do not attach brokerage or financial statements.*



▶ NAME OF BUSINESS ENTITY
<b>Charles Schwab</b>
GENERAL DESCRIPTION OF THIS BUSINESS
<b>Stocks</b>

A red prohibition sign (a circle with a diagonal slash) is overlaid on the table, indicating that the information shown is incorrect or prohibited.

# Schedule A:1 Non-Reportable Investments

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Diversified mutual funds

Insurance policies and annuities

Shares in a credit union

Money in a checking or savings account

Cryptocurrency

Government bonds

CalPERS/CalSTRS accounts

Retirement accounts invested in non-reportable interests

Stock dividends and income from the sale of stock (unless the source can be identified)

# Schedule A-2- Investments, Income, and Assets of Business Entity/Trusts

(Ownership Interest is 10% or More)

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- Business entities (including certain independent contracting or consulting businesses)
- Interests held in a trust, including businesses, investments, and real property

# Schedule A-2: Overview

- If the business or the assets in the trust are reportable per your COIC
- If you or your spouse own(s) 10% or more of the business or trust, together or separately
- If the trust holds real estate or investments worth \$2,000 or more.
- If you or your spouse are self-employed, the business entity is reported on Schedule A-2.
- Check the box indicating your pro rata share of the gross income the business entity or trust receives.

**▶ 1. BUSINESS ENTITY OR TRUST**  
**Yellowstone Stables**  
 Name  
 410 Commerce Way, Orangevale CA 95662  
 Address (Business Address Acceptable)  
 Check one  
 Trust, go to 2  Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**  
**Horse Boarding**

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:  
 \$0 - \$1,999  
 \$2,000 - \$10,000  
 \$10,001 - \$100,000  
 \$100,001 - \$1,000,000  
 Over \$1,000,000

IF APPLICABLE, LIST DATE:  
 ACQUIRED     /    /22 DISPOSED     /    /22

NATURE OF INVESTMENT  
 Partnership  Sole Proprietorship  Other

YOUR BUSINESS POSITION Owner

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**  
 \$0 - \$499  \$10,001 - \$100,000  
 \$500 - \$1,000  OVER \$100,000  
 \$1,001 - \$10,000

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary)**  
 None or  Names listed below

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**  
 Check one box:  
 INVESTMENT  REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property  
 \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property  
 \_\_\_\_\_

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:  
 \$2,000 - \$10,000  
 \$10,001 - \$100,000  
 \$100,001 - \$1,000,000  
 Over \$1,000,000

IF APPLICABLE, LIST DATE:  
 ACQUIRED     /    /22 DISPOSED     /    /22

NATURE OF INTEREST  
 Property Ownership/Deed of Trust  Stock  Partnership  
 Leasehold      Yrs. remaining  Other     

Check box if additional schedules reporting investments or real property are attached

**▶ 1. BUSINESS ENTITY OR TRUST**  
**Thomas Family Trust**  
 Name  
 1650 S. West Street, Sacramento CA 95814  
 Address (Business Address Acceptable)  
 Check one  
 Trust, go to 2  Business Entity, complete the box, then go to 2

**GENERAL DESCRIPTION OF THIS BUSINESS**

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:  
 \$0 - \$1,999  
 \$2,000 - \$10,000  
 \$10,001 - \$100,000  
 \$100,001 - \$1,000,000  
 Over \$1,000,000

IF APPLICABLE, LIST DATE:  
 ACQUIRED     /    /22 DISPOSED     /    /22

NATURE OF INVESTMENT  
 Partnership  Sole Proprietorship  Other

YOUR BUSINESS POSITION \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**  
 \$0 - \$499  \$10,001 - \$100,000  
 \$500 - \$1,000  OVER \$100,000  
 \$1,001 - \$10,000

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary)**  
 None or  Names listed below

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**  
 Check one box:  
 INVESTMENT  REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property  
 \_\_\_\_\_

Description of Business Activity or City or Other Precise Location of Real Property  
**7780 Real Avenue**  
**Santa Cruz, CA 95060**

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:  
 \$2,000 - \$10,000  
 \$10,001 - \$100,000  
 \$100,001 - \$1,000,000  
 Over \$1,000,000

IF APPLICABLE, LIST DATE:  
 ACQUIRED     /    /22 DISPOSED     /    /22

NATURE OF INTEREST  
 Property Ownership/Deed of Trust  Stock  Partnership  
 Leasehold      Yrs. remaining  Other     

Check box if additional schedules reporting investments or real property are attached

Sample for a Business Entity

Sample for a Trust

# Schedule A-2: Non-Reportable Investments

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Insurance policies  
and annuities

Government bonds

CalPERS/CalSTRS  
accounts

Your personal  
residence

Vacation properties  
used for leisure  
rather than income

A trust that only  
holds your home and  
savings/checking  
accounts

# Schedule B: Real Property Reportable Interests

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- Apartments
- Commercial real estate
- Vacation rentals used for income
- Personal or vacation residence used for work or rental
- Property held in a retirement account
- Deed of trust, easement, or option to acquire property
- Leasehold interest
- Vacant land

# Schedule B: Overview

- If real property disclosure is required for your position in your COIC;
- If the property is in your jurisdiction;
- If the property has a fair market value of \$2,000 or more; and/or
- If you have \$500 or more in loans from a private lender, and they are secured by real property.
- Report single source(s) of rental income of \$10,000 or more

## Sample using APN

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS  
**100-010-017-000**

CITY  
**San Francisco, CA 94107**

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:  
 \$2,000 - \$10,000      \_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_\_/\_\_\_\_\_/22  
 \$10,001 - \$100,000      ACQUIRED      DISPOSED  
 \$100,001 - \$1,000,000  
 Over \$1,000,000

NATURE OF INTEREST  
 Ownership/Deed of Trust       Easement  
 Leasehold \_\_\_\_\_       \_\_\_\_\_  
Yrs. remaining      Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED  
 \$0 - \$499       \$500 - \$1,000       \$1,001 - \$10,000  
 \$10,001 - \$100,000       OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.  
 None

Sample with no single source

## Sample using street address

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS  
**2157 Carson Avenue**

CITY  
**Santa Cruz, CA 95060**

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:  
 \$2,000 - \$10,000      \_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_\_/\_\_\_\_\_/22  
 \$10,001 - \$100,000      ACQUIRED      DISPOSED  
 \$100,001 - \$1,000,000  
 Over \$1,000,000

NATURE OF INTEREST  
 Ownership/Deed of Trust       Easement  
 Leasehold \_\_\_\_\_       \_\_\_\_\_  
Yrs. remaining      Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED  
 \$0 - \$499       \$500 - \$1,000       \$1,001 - \$10,000  
 \$10,001 - \$100,000       OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.  
 None  
**James and Kelly Wheeler**

Sample with single source



# Schedule B: Non-Reportable Interests

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Your personal residence



Property owned by you and used by a family member



Vacation homes that are not rented



Real property held in a blind trust

# Schedule C: Income Reportable Interests

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- Gross salary/wages
- 50% of your spouse's income/wages
- Gross income from the sale of a house, car, etc.
- Rental income not reported on Schedule B
  - Example: The renter is from your jurisdiction, but the property is not in your jurisdiction
- Re-payment of loans made to others
- Honoraria received before becoming a public official

# Schedule C: Overview

- If you or your spouse receive income of at least \$500...
  - from an entity that is reportable per your agency's COIC, or
- If you have \$500 or more in loans from a private lender, or
- If you have an unpaid position in a reportable business entity.

1. INCOME RECEIVED	1. INCOME RECEIVED
NAME OF SOURCE OF INCOME <u>Ernest &amp; Young</u>	NAME OF SOURCE OF INCOME <u>Jane Wright</u>
ADDRESS (Business Address Acceptable) <u>5525 Main Street Fair Oaks CA 95628</u>	ADDRESS (Business Address Acceptable) <u>559 Bridge Drive Placerville CA 95667</u>
BUSINESS ACTIVITY, IF ANY, OF SOURCE <u>Accounting Firm</u>	BUSINESS ACTIVITY, IF ANY, OF SOURCE
YOUR BUSINESS POSITION <u>Certified Public Accountant</u>	YOUR BUSINESS POSITION
GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input checked="" type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)	CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)
<input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)	<input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)
<input type="checkbox"/> Sale of _____ (Real property, car, boat, etc.)	<input checked="" type="checkbox"/> Sale of <u>Real Property</u> (Real property, car, boat, etc.)
<input type="checkbox"/> Loan repayment	<input type="checkbox"/> Loan repayment
<input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more	<input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more
_____ (Describe)	_____ (Describe)
<input type="checkbox"/> Other _____ (Describe)	<input type="checkbox"/> Other _____ (Describe)

# Schedule C: Non-Reportable Interests

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Governmental  
income (state,  
federal, local)

Stock dividends  
and the sale of  
stock

Income from  
PERS retirement  
account

Cash bequest or  
inheritance

Payments from  
an insurance  
policy, including  
an annuity

Income earned  
by dependent  
children

Alimony or child  
support  
payments

Trade-in  
allowances from  
car dealers

Loan repayments  
from certain  
family members

Loans from  
commercial  
lending  
institutions

Loans made to  
others

Campaign  
contributions

# Reporting Gifts & Travel Payments

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Schedules D & E of Form 700

# Schedules D & E: Gift and Travel Payments

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- For FPPC purposes, gifts and travel payments are both types of income that require special reporting on Form 700.
- A Gift = anything of value for which the filer did NOT provide equal or greater consideration. There are no jurisdictional boundaries for gifts.
  - In regular speak - a gift is something that you did not earn, you did not “work” for it.
- Travel payments = gift if not given in exchange for work.
- Travel payments may be reported as income if you earned it, and you provided equal or greater consideration.
  - For example, you are a member of a board and attended their board meeting.

# Valuation of Gift & Travel Payments

- Report gift or payment at fair market value (what a member of the public would pay)
- Report FULL value, even if the gift is used, partially used, discarded, or the filer transfers it to another person
- Make a reasonable approximation if the value is unknown
- \* Some exceptions apply to valuation for passes and tickets, invitation-only events, wedding gifts, non-profit and political fundraising events, and air transportation.

*For more information, see Regulations 18946.1 - 18946.5.*

# What is Honoraria?

Payment made in consideration for a speech, article published, attendance at a conference, or other such gatherings.

- Includes gift cards or any gift of more than nominal value
- Does NOT include items of nominal value such as a pen, pencil, etc.

Public officials are **PROHIBITED** from receiving honoraria from sources they would report on their Form 700!

*For more information, see Gov. Code §89502.*



# Honoraria Exceptions

The Act and Commission regulations provide certain exceptions to the prohibition of honoraria. These include:

- Income for personal services received in connection with an individual's bona fide business, trade, or profession
- Payments for a dramatic or other artistic performance
- Payments for the publication of books, plays, or screenplays
- Reimbursements for reasonable travel expenses paid by a 501(c)(3) when the filer provides equal or greater consideration
- Some of the same exceptions that apply to gifts and income also apply to honoraria

*For more information, see Gov. Code §89501, 89506 and Regulations 18931 - 18933.*

# Schedule D: Example of Gifts



Tickets and passes



Gift baskets



Rebates and discounts



Food and beverages



Honoraria received **before** you took office



Forgiveness of a loan



Wedding gifts (not subject to limit. Filer reports half of the value for each reportable gift)

# Schedule D: Gift Overview

- A gift is something that you did not “earn”.
- The threshold for gift reporting is \$50 from a single source.
- The gift limit is \$590 for the year 2023-24, in the aggregate, from a single source.
  - For 2022, the gift limit was \$520.
- Gifts from lobbyists or lobbying firms are limited to \$10/month!
- Send your gift questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).

▶ NAME OF SOURCE (Not an Acronym) <b>Hearst Television Inc.</b>		
ADDRESS (Business Address Acceptable) 1246 Main St. Tallahassee, Florida 32301		
BUSINESS ACTIVITY, IF ANY, OF SOURCE Radio Station		
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
08 / 03 / 22	450	NBA Tickets
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
▶ NAME OF SOURCE (Not an Acronym) <b>Jupiter Software Company</b>		
ADDRESS (Business Address Acceptable) 4471 Berry Street San Francisco CA 94107		
BUSINESS ACTIVITY, IF ANY, OF SOURCE Financial Software Developer		
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
03 / 15 / 22	380	Custom Software
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
▶ NAME OF SOURCE (Not an Acronym) <b>Jan Brady</b>		
ADDRESS (Business Address Acceptable) 53 Donner Way Lake Tahoe 96150		
BUSINESS ACTIVITY, IF ANY, OF SOURCE Lawyer		
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
02 / 12 / 22	35	Lunch
____/____/____	\$ _____	_____
12 / 17 / 22	50	Gift Basket
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

Ex: Report gifts from a single source aggregating to \$50 or more

# Schedule D: Examples of Non-Reportable Gifts

44

Gifts made due to an existing personal relationship so long as the source is not trying to influence you

Gifts of similar value exchanged on birthdays, holidays, etc.

Unused tickets or passes (if re-gifted, they are still reported)

Disaster relief

Informational material to help you in your work

*In many cases, the gifts noted above are exceptions to the gift limits and/or prohibition. These exceptions **do NOT apply** to gifts from lobbyists.*

# What if... I Accepted a Gift When I Shouldn't Have?

45

You may:

- return the gift to the giver within 30 days.
- pay the giver the fair market value of the gift within 30 days.
- pay the giver the excess amount over the gift limit within 30 days.
- donate the (unused) gift to charity within 30 days.

# Gift Quiz!

46

You meet a good friend for dinner at a nice restaurant to celebrate your birthday.

When you arrive, you see that your good friend has brought along a consultant whose company provided services for a program administered by your agency last year.

After wine, appetizers, salad, dinner, and dessert, your friend and the consultant decide to split the bill, treating you for your birthday. The cost of your meal is roughly \$125.

Is this meal reportable on your Form 700? If so, how would you report it on your Form 700?

# Schedule E: Travel Payments Reportable Interests

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Travel payments are advances, reimbursements, or direct payments to vendors to pay for...

- Transportation
- Lodging
- Meals
- Parking
- Other expenses related to travel

# Schedule E: Gift vs. Income

48

- Travel payments are gifts if you did not provide equal or greater consideration.
  - Must disclose if the travel payment was \$50 or more from a single source, and that source was reportable per your COIC.
- Travel payments are income if you provide services of equal or greater value.
  - Disclose if the travel payment was \$500 or more, and from a reportable source.



# Schedule E: Travel Payment Gift Example

49

On the right is an example of reporting travel as a gift to a conference paid by a third party.

On the next slide, income.

▶ NAME OF SOURCE (Not an Acronym)  
**ELION HEALTHCARE SERVICES**

---

ADDRESS (Business Address Acceptable)  
**2330 PADRE MISSION WAY**

---

CITY AND STATE  
**SAN DIEGO, CA**

---

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE  
**Medical cost containment**

---

DATE(S): **10 / 1 / XX - 10 / 3 / XX** AMT: \$ **360.00**  
*(if gift)*

▶ MUST CHECK ONE:  Gift -or-  Income

Made a Speech/Participated in a Panel

Other - Provide Description **hotel, gas and parking for conference**

---

▶ If Gift, Provide Travel Destination **San Francisco, CA**

---

# Schedule E: Travel Payment Income Example

50

On the right is an example of reporting travel as income to a board meeting paid by a third party.

▶ NAME OF SOURCE *(Not an Acronym)*  
**SoCAL REAL ESTATE BOARD**

ADDRESS *(Business Address Acceptable)*  
**99178 HOLLYWOOD BLVD.**

CITY AND STATE  
**LOS ANGELES, CA**

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ **750.00**  
*(If gift)*

▶ MUST CHECK ONE:  Gift -or-  Income

Made a Speech/Participated in a Panel

Other - Provide Description **Reimbursement for travel to board meeting.**

▶ If Gift, Provide Travel Destination \_\_\_\_\_

# When Travel Payments are Reportable, but **NOT** Subject to Limits

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NOT subject to gift limits if the following are met:

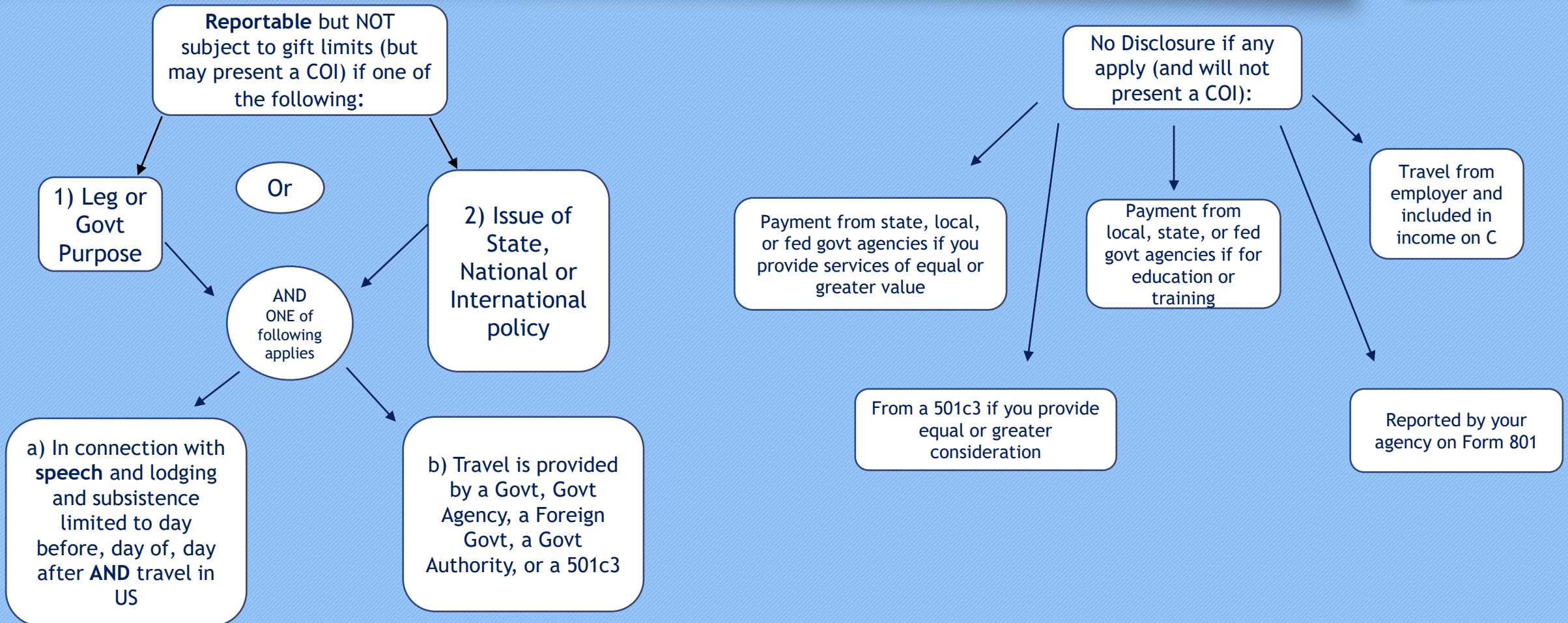
- a. Travel is reasonably related to a legislative or governmental purpose, or to a state, national, or international public policy.

AND either applies:

- a. Travel in connection with a speech and payment is limited to actual travel, lodging, or subsistence for the day before, day of, and day after a speech and is in the US.
- b. Travel is provided by a govt, govt agency, a foreign govt, a govt authority, a public or private educational institution, or a 501c3.

# Schedule E: Travel Payment Reporting Flow Chart

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# Schedule E: Non-Reportable Interests

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Payments from state, local, or federal government agencies if you provide **services of equal or greater value**

Payments from local, state, or federal government agencies if purpose of travel is **education or training**

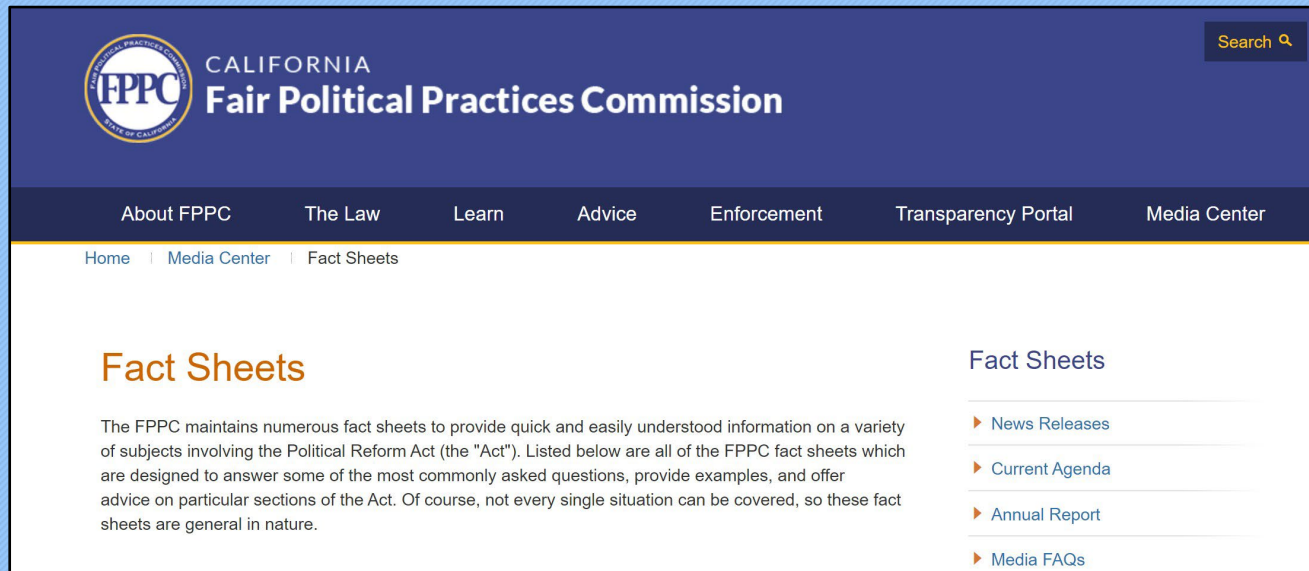
Travel payments from your employer in the normal course of your employment that are included in the Income reported on Schedule C

Payments from 501(c)(3) organizations if you provide **services of equal or greater value**

Certain payments reported by your agency using FPPC Form 801

# Questions: Gift and Travel Fact Sheets

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The screenshot shows the website for the California Fair Political Practices Commission (FPPC). The header includes the FPPC logo and the text "CALIFORNIA Fair Political Practices Commission". A search bar is located in the top right corner. The main navigation menu includes links for "About FPPC", "The Law", "Learn", "Advice", "Enforcement", "Transparency Portal", and "Media Center". Below the navigation, there is a breadcrumb trail: "Home | Media Center | Fact Sheets". The "Fact Sheets" section is highlighted, and it contains a paragraph explaining that the FPPC maintains numerous fact sheets to provide quick and easily understood information on a variety of subjects involving the Political Reform Act (the "Act"). Listed below are all of the FPPC fact sheets which are designed to answer some of the most commonly asked questions, provide examples, and offer advice on particular sections of the Act. Of course, not every single situation can be covered, so these fact sheets are general in nature. To the right of this text is a list of links: "News Releases", "Current Agenda", "Annual Report", and "Media FAQs".





## New Laws

-  Filing with a Digital Signature
-  Recent Changes to the Political Reform Act
-  2023 Changes to Section 84308 Fact Sheet

## Gifts & Travel

-  State Limitations and Restrictions on Gifts, Honoraria, Travel and Loans
-  Local Limitations and Restrictions on Gifts, Honoraria, Travel and Loans
-  Travel for a Public Purpose Paid for by a 501(c)(3) or Government Entity
-  College Scholarship Fact Sheet

## Conflict of Interest Codes

-  How to Amend a State Agency's Conflict of Interest Code
-  State Agency Conflict of Interest Code Amendment Internal Checklist
-  How to Amend a Multi-County Agency's Conflict of Interest Code
-  Multi-County Conflict of Interest Code Amendment Internal Checklist

# Amendments

- Complete only the schedule where you found the error or omission
- Amendments are attached to and retained with the original statement. The original statement is not destroyed.
- File as soon as possible after you find the error or omission

**SCHEDULE A-1**  
**Investments**  
Stocks, Bonds, and Other Interests  
(Ownership Interest is Less Than 10%)  
*Investments must be itemized.*  
*Do not attach brokerage or financial statements.*

**CALIFORNIA FORM 700**  
FAIR POLITICAL PRACTICES COMMISSION  
**AMENDMENT**

<p>▶ NAME OF BUSINESS ENTITY <u>Pacific Gas and Electric</u></p> <p>GENERAL DESCRIPTION OF THIS BUSINESS <u>Natural gas and electric service</u></p> <p>FAIR MARKET VALUE  <input type="checkbox"/> \$2,000 - \$10,000    <input checked="" type="checkbox"/> \$10,001 - \$100,000  <input type="checkbox"/> \$100,001 - \$1,000,000    <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT  <input checked="" type="checkbox"/> Stock    <input type="checkbox"/> Other _____ (Describe)  <input type="checkbox"/> Partnership    <input type="checkbox"/> Income Received of \$0 - \$499  <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE:  <u>10</u> / <u>30</u> / <u>22</u>    _____ / _____ / <u>22</u>          ACQUIRED                                  DISPOSED</p>	<p>▶ NAME OF BUSINESS ENTITY _____</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS _____</p> <p>FAIR MARKET VALUE  <input type="checkbox"/> \$2,000 - \$10,000    <input type="checkbox"/> \$10,001 - \$100,000  <input type="checkbox"/> \$100,001 - \$1,000,000    <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT  <input type="checkbox"/> Stock    <input type="checkbox"/> Other _____ (Describe)  <input type="checkbox"/> Partnership    <input type="checkbox"/> Income Received of \$0 - \$499  <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE:          _____ / _____ / <u>22</u>    _____ / _____ / <u>22</u>          ACQUIRED                                  DISPOSED</p>
<p>▶ NAME OF BUSINESS ENTITY _____</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS _____</p> <p>FAIR MARKET VALUE  <input type="checkbox"/> \$2,000 - \$10,000    <input type="checkbox"/> \$10,001 - \$100,000  <input type="checkbox"/> \$100,001 - \$1,000,000    <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT  <input type="checkbox"/> Stock    <input type="checkbox"/> Other _____ (Describe)  <input type="checkbox"/> Partnership    <input type="checkbox"/> Income Received of \$0 - \$499  <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE:          _____ / _____ / <u>22</u>    _____ / _____ / <u>22</u>          ACQUIRED                                  DISPOSED</p>	<p>▶ NAME OF BUSINESS ENTITY _____</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS _____</p> <p>FAIR MARKET VALUE  <input type="checkbox"/> \$2,000 - \$10,000    <input type="checkbox"/> \$10,001 - \$100,000  <input type="checkbox"/> \$100,001 - \$1,000,000    <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT  <input type="checkbox"/> Stock    <input type="checkbox"/> Other _____ (Describe)  <input type="checkbox"/> Partnership    <input type="checkbox"/> Income Received of \$0 - \$499  <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE:          _____ / _____ / <u>22</u>    _____ / _____ / <u>22</u>          ACQUIRED                                  DISPOSED</p>
<p>▶ NAME OF BUSINESS ENTITY _____</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS _____</p> <p>FAIR MARKET VALUE  <input type="checkbox"/> \$2,000 - \$10,000    <input type="checkbox"/> \$10,001 - \$100,000  <input type="checkbox"/> \$100,001 - \$1,000,000    <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT  <input type="checkbox"/> Stock    <input type="checkbox"/> Other _____ (Describe)  <input type="checkbox"/> Partnership    <input type="checkbox"/> Income Received of \$0 - \$499  <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE:          _____ / _____ / <u>22</u>    _____ / _____ / <u>22</u>          ACQUIRED                                  DISPOSED</p>	<p><b>Filer's Verification</b></p> <p>Print Name <u>Doug Thomas</u></p> <p>Office, Agency or Court <u>CA High Speed Rail Authority</u></p> <p>Statement Type <input checked="" type="checkbox"/> 2022/2023 Annual    <input type="checkbox"/> Assuming    <input type="checkbox"/> Leaving  <input type="checkbox"/> _____ Annual    <input type="checkbox"/> Candidate</p> <p>I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <p>Date Signed <u>05/2023</u> (month, day, year)</p> <p>Filer's Signature  <u>Doug Thomas</u></p>

Comments: \_\_\_\_\_

FPPC Form 700 - Schedule A-1 (2022/2023)  
advice@fppc.ca.gov • 866-275-3772 • www.fppc.ca.gov

# Resources and Filing Information

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There are many resources available to filers of the Form 700 with the FPPC!

A guide to our website and more...



www.fppc.ca.gov

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If you need amendments or additional schedules, you can find them on this page:  
[www.fppc.ca.gov/Form700.html](http://www.fppc.ca.gov/Form700.html)

## Statements of Economic Interests - Form 700

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:

1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
2. It serves as a reminder to the public official of potential **conflicts of interest** so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

### Filing a Form 700

The FPPC is available to answer any questions you may have on Form 700 reporting or filing. However, in order to better assist you, you should obtain your "disclosure category." A disclosure category is a description of the types of financial interests you must disclose on your Form 700 based on your job classification or position. Each agency defines its own disclosure categories for each position based on the type and scope of work performed.

To obtain a copy of your disclosure category, check with a supervisor or other designated staff in your agency's legal or personnel department.

### Form 700

-  Form 700 (Use Through Dec. 31, 2023)
-  Form 700 - Excel Format
-  Reference Pamphlet (Explains Reporting Requirements)
-  Form 700 FAQs
-  Expanded SEI Fact Sheet **NEW**
-  Filing with a Digital Signature Fact Sheet **NEW**


# Form 700 Video Tutorials








- If you need help with a specific schedule of the Form 700, check out our [videos!](#)
- [www.fppc.ca.gov](http://www.fppc.ca.gov) → learn → training and outreach → Form 700 Filers

## Quick Tip!

You can access video tutorials on FPPC's website for help with specific schedules or the entire form

### Videos



- Completing the Form 700: Need to Know**
  -  Printable Slides
- Form 700: Cover Page**
  -  Printable Slides
- Form 700: Schedule A-1**
  -  Printable Slides
- Form 700: Schedule A-2**
  -  Printable Slides
- Form 700: Schedule B**
  -  Printable Slides
- Form 700: Schedule C**
  -  Printable Slides
- Form 700: Schedule D**
  -  Printable Slides
- Form 700: Schedule E**
  -  Printable Slides

# Resources

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Form 700 page:

<http://www.fppc.ca.gov/Form700.html>

Advice Email:

[advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Telephone Advice:

(866) 275-3772 Monday - Thursday, 9-11:30 AM

Technical Support (87200 filers):

[Form700@fppc.ca.gov](mailto:Form700@fppc.ca.gov)

Thank you for attending!

