



Millview County Water District
Regular Meeting
AGENDA

151 Laws Avenue ♦ Ukiah, CA 95482

To participate or view the virtual meeting, go to the following link: <https://us06web.zoom.us/j/82782073428>

Alternatively, you may view the meeting (without participating) by clicking on the date and name of the meeting at www.cityofukiah.com/meetings, then go to the media tab.

February 17, 2026 - 5:00 PM

1. CALL TO ORDER AND ROLL CALL

2. APPROVAL OF MINUTES

2.a. 2025-12-16 Millview Minutes

Recommended Action: Approve the minutes of December 16, 2025

Attachments:

1. 2025-12-16 Millview draft Minutes

3. FINANCIAL REPORTS

3.a. Millview Balance Sheet 2025-12-31

Attachments:

1. Millview Balance Sheet 12-31-25

3.b. Millview YTD Budget Report 2025-12-31

Attachments:

1. Millview YTD Budget Report 12-31-25

3.c. Check Register for October 2025

Attachments:

1. Millview Check register October 2025

3.d. Check Register for November 2025

Attachments:

1. Millview Check register November 2025

3.e. Check Register for December 2025

Attachments:

1. Millview Check register December 2025

3.f. Check Register for January 2026

Attachments:

1. Millview Check register January 2026

4. AUDIENCE COMMENTS ON NON-AGENDA ITEMS

The Ukiah Valley Water Authority (UVWA) - Millview County Water District members welcome input from the audience. In order for everyone to be heard, please limit your comments to three (3) minutes per person and not more than ten (10) minutes per subject. The Brown Act regulations do not allow action to be taken on audience comments on non-agenda items. If you wish to submit written comments, please provide information to the UVWA-Millview, located at 151 Laws Avenue, Ukiah, CA, 95482.

5. NEW BUSINESS

5.a. Rotation of Officers 2026

Recommended Action: Elect a Chairperson to the MCWD Board for 2026.

5.b. Appointment of Director to fill Vacancy on the Millview CWD Board of Directors

5.c. Resolution 2026-01 A Resolution to Create a Uniform Water Usage Rate.

6. UNFINISHED BUSINESS

6.a. Discussion and Possible Action to appoint a Successor to Represent J. Cardoza for the Ukiah Valley Water Authority.

Recommended Action: Appoint a Successor for J. Cardoza to the Ukiah Valley Water Authority.

7. ADMINISTRATIVE AND OPERATIONAL REPORTS

7.a. Report on Local Water Districts Projects.

7.b. Report on Eel-Russian Project Authority.

7.c. b. Report on Ukiah Valley Water Authority (UVWA)

7.d. c. Report on Ackerman Bridge Update.

8. COMMITTEE MEMBER ANNOUNCEMENTS AND REPORTS

8.a. Form 700 Reminder

Attachments:

1. form_700_2025

9. SET NEXT MEETING DATE

9.a. March 17, 2026

10. ADJOURNMENT

Please be advised that the Ukiah Valley Water Authority (UVWA)-Millview County Water District (MCWD) needs to be notified 24 hours in advance of a meeting if any specific accommodations or interpreter services are needed in order for you to attend. UVWA-MCWD complies with ADA requirements and will attempt to reasonably accommodate individuals with disabilities upon request. Materials related to an item on this Agenda submitted to the UVWA-MCWD Board Members after distribution of the agenda packet are available for public inspection at the front counter at the Ukiah Civic Center, 300 Seminary Avenue, Ukiah, CA 95482, during normal business hours, Monday through Friday, 8:00 am to 5:00 pm. Any handouts or presentation materials from the public must be submitted to the clerk 48 hours in advance of the meeting; for handouts, please include 10 copies.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at the main entrance of the City of Ukiah City Hall, located at 300 Seminary Avenue, Ukiah, California; and at 2370 Webb Ranch Road, Redwood Valley, California; not less than 24 hours prior to the meeting set forth on this agenda.

Signed: Kim Saylor, Deputy Clerk

Dated: February 12, 2026



MILLVIEW COUNTY WATER DISTRICT MINUTES
Regular Meeting
WATER DISTRICT OFFICE CONFERENCE ROOM
151 Laws Avenue Ukiah, CA 95482
Virtual Meeting Link: <https://us06web.zoom.us/j/82782073428>.

Ukiah, CA 95482
December 16, 2025
5:00 p.m.

1. CALL TO ORDER AND ROLL CALL

The Millview County Water District (MCWD) met at a Regular Meeting on December 16, 2025, having been legally noticed on December 12, 2025. The meeting was held in person and virtually at the following link: <https://us06web.zoom.us/j/82782073428>. Chair Prince called the meeting to order at 5:05 p.m. Roll was taken with the following **Members Present:** Michael DeMartini, Bryan Ross and Tim Prince. **Members Absent:** None. **Staff Present:** Jared Walker, MCWD General Manager; and Kim Saylor, Deputy Clerk.

CHAIR PRINCE PRESIDING.

2. APPROVAL OF MINUTES

a. Approval of the Minutes for November 18, 2025, Regular Meeting.

Motion/Second: T. Prince/ B. Ross to approve the Minutes for the November 18, 2025, Regular Meeting, as submitted. Motion carried by the following roll call votes: **AYES:** DeMartini. Ross and Prince. **NOES:** None. **ABSENT:** None. **ABSTAIN:** None.

3. AUDIENCE COMMENTS ON NON-AGENDA ITEMS

No public comment was received.

4. NEW BUSINESS

a. Notice of Board Vacancy.

Notice Board Vacancy at Willow Office, Willow website, and Forks Ranch Market.

5. UNFINISHED BUSINESS

a. Discussion and Possible Action to appoint a Successor to Represent J. Cardoza for the Ukiah Valley Water Authority.

Recommended Action: Appoint a Successor for J. Cardoza to the Ukiah Valley Water Authority.

Member Consensus to continue this item to the next scheduled meeting.

Motion/Second: M. DeMartini / B. Ross; Member Consensus to continue this item at the next scheduled meeting. Motion carried by the following roll call votes: **AYES:** Michael DeMartini, Bryan Ross and Tim Prince. **NOES:** None. **ABSENT:** None. **ABSTAIN:** None.

6. ADMINISTRATIVE AND OPERATIONAL REPORT

a. General Management Report.

Presenter: Jared Walker, Millview Water Districts General Manager.

b. Report on Local Water Districts Projects.

Meter change outs concluded with Westpac's contracted job, approximately 70-80 left for staff to finish.

Continue looking for Job trailer for Millview site.

c. Report on Eel-Russian Project Authority.

ERPA and IWPC met on December 11, 2025. Budget was discussed at IWPC. Annual operating budget was proposed.

b. Report on Ukiah Valley Water Authority (UVWA).

On December 4, 2025, Ukiah Valley Water Authority Meeting there was a presentation and conversation regarding the proposed rate increases. The board gave their recommendations regarding the proposed rate increases.

c. Report on Ackerman Bridge Update.

No new updates.

Public Comment:

No Public Comment was received.

7. COMMITTEE MEMBER ANNOUNCEMENTS AND REPORTS

Member Consensus to have a plaque created with deep appreciation from all members for Director Cardoza.

8. SET NEXT MEETING DATE

a. Discussion, Consideration, and Scheduling of Next Meeting Date with Meeting to be Held at the Water District Office Conference Room, 151 Laws Avenue, Ukiah, CA 95482, at 5:00 p.m.

Presenter: Clerk

Member Consensus to schedule the next Regular meeting on January 20, 2026, at 5:00 p.m.

9. ADJOURNMENT

There being no further business, the meeting adjourned at 5:37p.m.

Kim Saylor, Deputy Clerk
City of Ukiah

BALANCE SHEET FOR 2026 12

FUND: 922 MILLVIEW COUNTY WATER DISTRICT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
92200000	10101	POOLED CASH	.00	-2,538.75
92200000	10220	LAIF	.00	3,280,491.20
92200000	10250	SAVINGS BANK OF MENDOCINO COUN	.00	176,849.01
92200000	10301	PRE-PAID POSTAGE	.00	654.42
92200000	10420	UTILITY RECEIVABLES	.00	31,976.68
TOTAL ASSETS			.00	3,487,432.56
LIABILITIES				
92200000	20321	ACCRUED EXPENSES	.00	-1,557.66
92200000	21110	CUSTOMER DEPOSITS	.00	-58,405.60
TOTAL LIABILITIES			.00	-59,963.26
FUND BALANCE				
92200000	30001	ENCUMBRANCE CONTROL	.00	11,750.00
92200000	30002	ENCUMBRANCES - BUDGET FB RESER	.00	-11,750.00
92200000	30004	APPROPRIATIONS	.00	-1,603,229.84
92200000	30005	REVENUE CONTROL	.00	-788,577.02
92200000	30006	EXPENDITURE CONTROL	.00	819,580.29
92200000	30007	FUND BALANCE	.00	-3,458,472.57
92200000	30009	ESTIMATED REVENUE	.00	1,408,705.00
92200000	30010	BUDGETARY FUND BALANCE UNRESER	.00	194,524.84
TOTAL FUND BALANCE			.00	-3,427,469.30
TOTAL LIABILITIES + FUND BALANCE			.00	-3,487,432.56

BALANCE SHEET FOR 2026 12

FUND: 923 MILLVIEW CAPITAL CHARGE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
92300000	10101	POOLED CASH	.00	413,606.73
92300000	10220	LAIF	.00	1,609,110.14
92300000	10254	SAVINGS BANK CAPITAL PROJ ACC	.00	109,802.86
92300000	10298	MARKET VALUE ADJUSTMENT	.00	174.28
TOTAL ASSETS			.00	2,132,694.01
FUND BALANCE				
92300000	30004	APPROPRIATIONS	.00	-804,279.00
92300000	30005	REVENUE CONTROL	.00	-315,978.39
92300000	30007	FUND BALANCE	.00	-1,816,715.62
92300000	30009	ESTIMATED REVENUE	.00	503,000.00
92300000	30010	BUDGETARY FUND BALANCE UNRESER	.00	301,279.00
TOTAL FUND BALANCE			.00	-2,132,694.01
TOTAL LIABILITIES + FUND BALANCE			.00	-2,132,694.01

BALANCE SHEET FOR 2026 12

FUND: 924 MILLVIEW CONNECTION CHARGE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
92400000	10101	POOLED CASH	.00	61,517.57
92400000	10298	MARKET VALUE ADJUSTMENT	.00	306.09
TOTAL ASSETS			.00	61,823.66
FUND BALANCE				
92400000	30005	REVENUE CONTROL	.00	-125.19
92400000	30007	FUND BALANCE	.00	-61,698.47
92400000	30009	ESTIMATED REVENUE	.00	40,000.00
92400000	30010	BUDGETARY FUND BALANCE UNRESER	.00	-40,000.00
TOTAL FUND BALANCE			.00	-61,823.66
TOTAL LIABILITIES + FUND BALANCE			.00	-61,823.66

BALANCE SHEET FOR 2026 12

FUND: 926 MILLVIEW NONCUR ASSTS & LIABIL			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
92600000	18001	WATER RIGHTS	.00	1,530,988.84
92600000	19010	LAND	.00	3,366,807.42
92600000	19015	INFRASTRUCTURE	.00	12,015,571.00
92600000	19030	CONSTRUCTION IN PROGRESS	.00	30,690.50
92600000	19040	BUILDINGS	.00	3,060.67
92600000	19080	ROLLING EQUIPMENT	.00	50,000.00
92600000	19515	ACCUM DEP - INFRASTRUCTURE	.00	-6,951,246.36
92600000	19540	ACCUM DEP - BUILDINGS	.00	-3,060.67
92600000	19580	ACCUM DEP - ROLLING EQUIPMENT	.00	-50,000.00
TOTAL ASSETS			.00	9,992,811.40
LIABILITIES				
92600000	21020	LOANS PAYABLE	.00	-2,724,000.00
92600000	22201	NET PENSION LIABILITY - COST	.00	-286,982.00
TOTAL LIABILITIES			.00	-3,010,982.00
FUND BALANCE				
92600000	30006	EXPENDITURE CONTROL	.00	-59,000.00
92600000	30007	FUND BALANCE	.00	-6,922,829.40
TOTAL FUND BALANCE			.00	-6,981,829.40
TOTAL LIABILITIES + FUND BALANCE			.00	-9,992,811.40

BALANCE SHEET FOR 2026 12

FUND: 927 REDWOOD VALLEY WATER DISTR			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
92700000	10101	POOLED CASH	.00	-110,018.54
92700000	10220	LAIF	.00	128,641.29
92700000	10250	SAVINGS BANK OF MENDOCINO COUN	.00	87,365.72
92700000	10252	SAVINGS BANK PAYROLL ACCOUNT	.00	991.86
92700000	10253	SAVINGS BANK BUREC ACCOUNT	.00	84,416.53
92700000	10410	ACCOUNTS RECEIVABLE	.00	17,317.62
92700000	10410 18481	ACCOUNTS RECEIVABLE	.00	136,504.88
92700000	10420	UTILITY RECEIVABLES	.00	60,940.20
92700000	10425	DEFERRED UTILITY AR	.00	5,563.16
TOTAL ASSETS			.00	411,722.72
LIABILITIES				
92700000	20100	ACCOUNTS PAYABLE	.00	-8,690.90
92700000	21110	CUSTOMER DEPOSITS	.00	-18,600.00
TOTAL LIABILITIES			.00	-27,290.90
FUND BALANCE				
92700000	30001	ENCUMBRANCE CONTROL	.00	6,750.00
92700000	30002	ENCUMBRANCES - BUDGET FB RESER	.00	-6,750.00
92700000	30004	APPROPRIATIONS	.00	-1,597,166.00
92700000	30005	REVENUE CONTROL	.00	-1,000,484.92
92700000	30006	EXPENDITURE CONTROL	.00	970,133.84
92700000	30007	FUND BALANCE	.00	-354,080.74
92700000	30009	ESTIMATED REVENUE	.00	1,547,626.00
92700000	30010	BUDGETARY FUND BALANCE UNRESER	.00	49,540.00
TOTAL FUND BALANCE			.00	-384,431.82
TOTAL LIABILITIES + FUND BALANCE			.00	-411,722.72

** END OF REPORT - Generated by Olga Keough **

YEAR-TO-DATE BUDGET REPORT [HTTPS://MUNISAT](https://munisat)

FOR 2026 06

ACCOUNTS FOR: 922 MILLVIEW COUNTY WATER DISTRICT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
55221 WATER	85,000	0	85,000	.00	.00	85,000.00	.0%
TOTAL UNDEFINED CHAR	85,000	0	85,000	.00	.00	85,000.00	.0%
44 CHARGES FOR SERVICE							
44131 EASEMENTS REVIEW & PROCESS	-10,000	0	-10,000	-3,000.00	.00	-7,000.00	30.0%
44742 DOMESTIC WATER USAGE	-757,530	0	-757,530	-486,914.60	.00	-270,615.40	64.3%
44744 METERED 5/8"	-250,000	0	-250,000	-124,913.72	.00	-125,086.28	50.0%
44745 WATER INSIDE-3/4" METER	-15,200	0	-15,200	-5,200.82	.00	-9,999.18	34.2%
44746 WATER INSIDE-1" METER	-55,700	0	-55,700	-28,106.33	.00	-27,593.67	50.5%
44747 WATER INSIDE-1 1/2" METER	-20,400	0	-20,400	-10,207.62	.00	-10,192.38	50.0%
44748 WATER INSIDE-2" METER	-50,840	0	-50,840	-25,424.26	.00	-25,415.74	50.0%
44749 WATER INSIDE-3" METER	-4,350	0	-4,350	-3,262.14	.00	-1,087.86	75.0%
44750 WATER INSIDE-4" METER	-10,800	0	-10,800	-5,390.28	.00	-5,409.72	49.9%
44751 WATER INSIDE-6" METER	-64,260	0	-64,260	-32,130.54	.00	-32,129.46	50.0%
44766 SERVICE CHARGES	-355	0	-355	.00	.00	-355.00	.0%
44768 BACKFLOW PREVENTION	-2,610	0	-2,610	-585.00	.00	-2,025.00	22.4%
44772 METERED 8"	-11,400	0	-11,400	-5,698.02	.00	-5,701.98	50.0%
44773 METERED 10"	-16,360	0	-16,360	-8,180.70	.00	-8,179.30	50.0%
44774 FIRE SERVICE - WATER	-15,900	0	-15,900	-7,935.24	.00	-7,964.76	49.9%
TOTAL CHARGES FOR SERVICE	-1,285,705	0	-1,285,705	-746,949.27	.00	-538,755.73	58.1%
48 OTHER							
48110 MISCELLANEOUS RECEIPTS	0	0	0	-3,029.46	.00	3,029.46	100.0%
TOTAL OTHER	0	0	0	-3,029.46	.00	3,029.46	100.0%
49 INTEREST EARNINGS							
46110 INTEREST ON INVESTMENTS	-123,000	0	-123,000	-35,498.29	.00	-87,501.71	28.9%
TOTAL INTEREST EARNINGS	-123,000	0	-123,000	-35,498.29	.00	-87,501.71	28.9%
51 PERSONNEL							

YEAR-TO-DATE BUDGET REPORT [HTTPS://MUNISAT](https://munisat)

FOR 2026 06

ACCOUNTS FOR: 922 MILLVIEW COUNTY WATER DISTRICT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
51211 PERS UNFUNDED LIABILITY	0	0	0	41,065.00	.00	-41,065.00	100.0%
TOTAL PERSONNEL	0	0	0	41,065.00	.00	-41,065.00	100.0%

52 OTHER OPERATING

52100 CONTRACTUAL SERVICES	127,600	30,500	158,100	63,403.49	12,750.00	81,946.51	48.2%
52115 PERFORMANCE AGREEMENTS	463,023	0	463,023	284,176.14	.00	178,846.86	61.4%
52150 LEGAL SERVICES/EXPENSES	19,000	0	19,000	.00	.00	19,000.00	.0%
52521 LIABILITY INSURANCE PREMIUM	2,200	0	2,200	3,007.51	.00	-807.51	136.7%
52524 PROPERTY INSURANCE PREMIUM	13,000	0	13,000	11,178.27	.00	1,821.73	86.0%
54100 SUPPLIES	67,350	5,680	73,030	4,341.74	.00	68,688.10	5.9%
54101 POSTAGE	1,000	0	1,000	.00	.00	1,000.00	.0%
54320 SOFTWARE	3,000	0	3,000	3,028.31	.00	-28.31	100.9%
54330 COMPUTER AND TECHNOLOGY	0	0	0	847.72	.00	-847.72	100.0%
55100 TELEPHONE	5,000	0	5,000	1,864.90	.00	3,135.10	37.3%
55200 PG&E	409,000	0	409,000	226,000.07	.00	182,999.93	55.3%
55210 UTILITIES	1,700	0	1,700	851.16	.00	848.84	50.1%
56120 EQUIPMENT MAINTENANCE & REPAIR	22,000	0	22,000	.00	.00	22,000.00	.0%
56210 FUEL & FLUIDS	0	0	0	5,054.73	.00	-5,054.73	100.0%
57300 MEMBERSHIPS & SUBSCRIPTIONS	38,250	0	38,250	4,567.68	.00	33,682.32	11.9%
58202 CHEMICALS	55,000	0	55,000	20,684.64	.00	34,315.36	37.6%
59101 FEES	28,000	0	28,000	6,980.48	.00	21,019.52	24.9%
59108 BANK FEES	100	0	100	126.40	.00	-26.40	126.4%
TOTAL OTHER OPERATING	1,255,223	36,180	1,291,403	636,113.24	12,750.00	642,539.60	50.2%

60 INTERNAL SERVICE USE

61200 PURCHASING ALLOCATION	18,197	0	18,197	.00	.00	18,197.00	.0%
61300 BILLING & COLLECTION ALLOCATION	40,388	0	40,388	.00	.00	40,388.00	.0%
TOTAL INTERNAL SERVICE USE	58,585	0	58,585	.00	.00	58,585.00	.0%

62 ADMIN AND OVERHEAD

62100 ADMIN & OVERHEAD ALLOCATION	66,242	0	66,242	.00	.00	66,242.00	.0%
TOTAL ADMIN AND OVERHEAD	66,242	0	66,242	.00	.00	66,242.00	.0%

YEAR-TO-DATE BUDGET REPORT [HTTPS://MUNISAT](https://munisat)

FOR 2026 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
922 MILLVIEW COUNTY WATER DISTRICT	APPROP	ADJSTMTS	BUDGET			BUDGET	USE/COL
70 DEBT SERVICE							
70103 LOAN INTEREST	42,000	0	42,000	20,872.50	.00	21,127.50	49.7%
70201 LOAN PRINCIPAL PAYMENTS	60,000	0	60,000	59,000.00	.00	1,000.00	98.3%
TOTAL DEBT SERVICE	102,000	0	102,000	79,872.50	.00	22,127.50	78.3%
80 CAPITAL OUTLAY							
80230 INFRASTRUCTURE	0	0	0	3,061.05	.00	-3,061.05	100.0%
TOTAL CAPITAL OUTLAY	0	0	0	3,061.05	.00	-3,061.05	100.0%
TOTAL MILLVIEW COUNTY WATER DISTRICT	158,345	36,180	194,525	-25,365.23	12,750.00	207,140.07	-6.5%
TOTAL REVENUES	-1,408,705	0	-1,408,705	-785,477.02	.00	-623,227.98	
TOTAL EXPENSES	1,567,050	36,180	1,603,230	760,111.79	12,750.00	830,368.05	

YEAR-TO-DATE BUDGET REPORT
[HTTPS://MUNISAT](https://munisat)

FOR 2026 06

ACCOUNTS FOR: 923	MILLVIEW CAPITAL CHARGE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
44 CHARGES FOR SERVICE								
44776	CAPITAL CHARGE / WATER	-453,000	0	-453,000	-298,589.58	.00	-154,410.42	65.9%
	TOTAL CHARGES FOR SERVICE	-453,000	0	-453,000	-298,589.58	.00	-154,410.42	65.9%
49 INTEREST EARNINGS								
46110	INTEREST ON INVESTMENTS	-50,000	0	-50,000	-17,388.81	.00	-32,611.19	34.8%
	TOTAL INTEREST EARNINGS	-50,000	0	-50,000	-17,388.81	.00	-32,611.19	34.8%
62 ADMIN AND OVERHEAD								
62100	ADMIN & OVERHEAD ALLOCATION	4,279	0	4,279	.00	.00	4,279.00	.0%
	TOTAL ADMIN AND OVERHEAD	4,279	0	4,279	.00	.00	4,279.00	.0%
80 CAPITAL OUTLAY								
80230	INFRASTRUCTURE	800,000	0	800,000	.00	.00	800,000.00	.0%
	TOTAL CAPITAL OUTLAY	800,000	0	800,000	.00	.00	800,000.00	.0%
	TOTAL MILLVIEW CAPITAL CHARGE	301,279	0	301,279	-315,978.39	.00	617,257.39	-104.9%
	TOTAL REVENUES	-503,000	0	-503,000	-315,978.39	.00	-187,021.61	
	TOTAL EXPENSES	804,279	0	804,279	.00	.00	804,279.00	

YEAR-TO-DATE BUDGET REPORT
[HTTPS://MUNISAT](https://munisat)

FOR 2026 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
924 MILLVIEW CONNECTION CHARGE	APPROP	ADJSTMTS	BUDGET			BUDGET	USE/COL
44 CHARGES FOR SERVICE							
44777 SERVICE CONNECTION CHARGE	-40,000	0	-40,000	-125.00	.00	-39,875.00	.3%
TOTAL CHARGES FOR SERVICE	-40,000	0	-40,000	-125.00	.00	-39,875.00	.3%
49 INTEREST EARNINGS							
46110 INTEREST ON INVESTMENTS	0	0	0	-.19	.00	.19	100.0%
TOTAL INTEREST EARNINGS	0	0	0	-.19	.00	.19	100.0%
TOTAL MILLVIEW CONNECTION CHARGE	-40,000	0	-40,000	-125.19	.00	-39,874.81	.3%
TOTAL REVENUES	-40,000	0	-40,000	-125.19	.00	-39,874.81	

YEAR-TO-DATE BUDGET REPORT [HTTPS://MUNISAT](https://munisat)

FOR 2026 06							
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL

GRAND TOTAL	419,624	36,180	455,804	-341,468.81	12,750.00	784,522.65	-72.1%
-------------	---------	--------	---------	-------------	-----------	------------	--------

** END OF REPORT - Generated by Olga Keough **

YEAR-TO-DATE BUDGET REPORT HTTPS://MUNISAT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	10	Y	N
Sequence 3	11	Y	N
Sequence 4	0	N	N

Report title:

YEAR-TO-DATE BUDGET REPORT HTTPS://MUNISAT

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: F

Print full GL account: N

Format type: 1

Double space: N

Suppress zero bal accts: Y

Include requisition amount: N

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: N

From Yr/Per: 2021/ 1

To Yr/Per: 2021/ 1

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2026/ 6

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

Field Name	Field value
------------	-------------

Fund	922:924
------	---------

Function

Program

Department

Division

Section

Activity

Character Code

Org

Object

Project

Account type

Account status

YEAR-TO-DATE BUDGET REPORT[HTTPS://MUNISAT](https://munisat)

REPORT OPTIONS

Rollup Code

Millview Water District Check Register for October 2025

Vendor's Name	Invoice number	Description	Account description	Total amount
AIR QUALITY MANAGEMENT DISTRICT	2868 FY 23/24	ANNUAL PERMIT RENEWAL FEE APP# 06-79, 06-80, 06-81	FEES	\$1,629.99
ALPHA ANALYTICAL LABORATORIES INC	5075639-MCWD	MISC. LABORATORY WORK AS NEEDED	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5094668-MCWD	MISC. LABORATORY WORK AS NEEDED	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5097502-MCWD	MISC. LABORATORY WORK AS NEEDED	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5093808-MCWD	MISC. LABORATORY WORK AS NEEDED	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5096559-MCWD	MISC. LABORATORY WORK AS NEEDED	CONTRACTUAL SERVICES	\$350.00
AT&T	24041713	MCWD ALARM LINES	TELEPHONE	\$282.67
AT&T	24193226	MCWD ALARM LINES	TELEPHONE	\$282.67
AT&T	5555 SEP 25	MCWD ALARM LINES	UTILITIES	\$212.79
AT&T MOBILITY	875108535X10142025	VOICE & DATA CELL PHONES	TELEPHONE	\$18.42
BADGER METER INC	80212495	ORION CELLULAR LTE SERV UNIT, BEACON MBL HOST UNIT	SOFTWARE	\$181.86
BRYAN SCOTT ROSS	6/23-9/16/25	MILLVIEW BOARD MEETING STIPEND	CONTRACTUAL SERVICES	\$75.00
CITY OF UKIAH	9665	ADMIN & BILLING: MVCWD	PERFORMANCE AGREEMENTS	\$11,511.16
CITY OF UKIAH	9776	OPERATIONS & MAINT: MVCWD	PERFORMANCE AGREEMENTS	\$35,851.53
COLLIN PHENICIE	1081	BACKFLOW DEVICE REPAIR	CONTRACTUAL SERVICES	\$2,250.00
GRANITE CONSTRUCTION COMPANY	3035972	MISC ROCK & ROAD PATCH MATERIA	SUPPLIES	\$162.32
GRANITE CONSTRUCTION COMPANY	3035972	MISC ROCK & ROAD PATCH MATERIA	SUPPLIES	\$177.06
HACH COMPANY	14684517	PHOSVER 3 PWD PLWS	SUPPLIES	\$186.25
HACH COMPANY	14664255	BUFFER SOLUTION	SUPPLIES	\$640.12
HILDEBRAND CONSULTING LLC	758	JOINT WATER UTILITIES RATE STU	CONTRACTUAL SERVICES	\$2,750.00
JERROLD CARDOZA	5/1-8/19/25	MILLVIEW BOARD MEETING STIPEND	CONTRACTUAL SERVICES	\$125.00
JULIA DURAN	300382-001	UTILITY REFUND	UTILITY RECEIVABLES CLEARING	\$16.66
LUHDORFF AND SCALMANINI CONSULTING ENGINEERS INC	43664	ACKERMAN BRIDGE PIPELINE REPLACEMENT	CONTRACTUAL SERVICES	\$1,102.50
LUHDORFF AND SCALMANINI CONSULTING ENGINEERS INC	43545	ACKERMAN BRIDGE PIPELINE REPLACEMENT	CONTRACTUAL SERVICES	\$1,727.50
MICHAEL A CELENTANO CPA	5839	AUDIT: MILLVIEW COUNT WATER DISTRICT	CONTRACTUAL SERVICES	\$750.00
NEARY AND O'BRIEN	9352	LEGAL SERVICES	CONTRACTUAL SERVICES	\$1,725.00
PACE SUPPLY CORPORATION	210778302	1X100 IPS 250PSI SIDR7 BLACK PE4710	SUPPLIES	\$130.33
REDWOOD WASTE SOLUTIONS INC	177210647U039	GARBAGE SERVICES: 2850 REDEMAYER RD	CONTRACTUAL SERVICES	\$589.45
RINEHART OIL INC	CL48198	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$363.61
RINEHART OIL INC	CL48343	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$444.95
ROBERTO MENDOZA	1200	LOVERS LN PANEL REPLACEMENT: MVCWD	INFRASTRUCTURE	\$3,061.05
			Total for October	67,277.89

Millview Water District Check Register for November 2025

Vendor's Name	Invoice number	Description	Account description	Total amount
AFELIXGENERAENGINEERING INC	25011.1	WATER METER REPLACEMENT	CONTRACTUAL SERVICES	\$10,366.02
ALPHA ANALYTICAL LABORATORIES INC	5104317-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5107068-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5103751-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5105581-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5108235-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5105113-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$5,941.00
AMAZON CAPITAL SERVICES, INC	1C4W-4QKL-9P17	LOGITECH WEB CAM	COMPUTER AND TECHNOLOGY	\$57.55
AMAZON CAPITAL SERVICES, INC	1GKG-X9VN-DGMN	DELL MONITORS	COMPUTER AND TECHNOLOGY	\$608.27
AMERICAN WATER WORKS ASSOCIATION	SO254112	MEMBERSHIP: D REDDING	MEMBERSHIPS & SUBSCRIPTIONS	\$525.00
ASSOCIATION OF CALIFORNIA WATER AGENCIES	1653	25/26 LIABILITY CONTRIBUTION	LIABILITY INSURANCE PREMIUM	\$2,131.13
AT&T	5555 OCT 25	MCWD ALARM LINES	UTILITIES	\$212.79
AT&T MOBILITY	875108535X11142025	VOICE & DATA CELL PHONES	TELEPHONE	\$18.42
BADGER METER INC	80215832	BEACON MBL HOSING SERV UNIT, ORION MBL HOST SERV	COMPUTER AND TECHNOLOGY	\$181.90
CITY OF UKIAH	9846	ADMIN & BILLING: MVCWD	PERFORMANCE AGREEMENTS	\$11,511.16
CITY OF UKIAH	9971	OPERATIONS & MAINT: MCWD	PERFORMANCE AGREEMENTS	\$35,851.53
ELIZABETH SLINEY	301264-001	UTILITIES REFUND	UTILITY RECEIVABLES CLEARING	\$46.52
FRIEDMANS HOME IMPROVEMENT	INV20952903	RAILROAD TIE USED	SUPPLIES	\$41.45
HILDEBRAND CONSULTING LLC	761	JOINT WATER UTILITIES RATE STU	CONTRACTUAL SERVICES	\$6,750.00
PACE SUPPLY CORPORATION	210885338	6 DI 6.23-7.60 L12 ULTRA FLEX CPLG FORD	SUPPLIES	\$1,092.60
RINEHART OIL INC	CL48488	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$598.40
SCP DISTRIBUTORS LLC	SL055761	PESTICIDE ASSESSMENTS	CHEMICALS	\$3,592.91
			Total for November	80,796.65

Millview Water District Check Register for December 2025

Vendor's Name	Invoice number	Description	Account description	Total amount
AIR QUALITY MANAGEMENT DISTRICT	2868 FY 24/25	ANNUAL PERMIT FEE FACILITY # 7020-3-22-17-30	CONTRACTUAL SERVICES	\$845.84
AIR QUALITY MANAGEMENT DISTRICT	2868 FY 24/25	ANNUAL PERMIT FEE FACILITY # 7020-3-22-17-30	CONTRACTUAL SERVICES	\$845.83
ALPHA ANALYTICAL LABORATORIES INC	5113721-MCWD	MISC. LABORATORY WORK AS NEEDED	CONTRACTUAL SERVICES	\$110.00
ASSOCIATION OF CALIFORNIA WATER AGENCIES	440	25/26 ACWA JPIA PROPERTY INSURANCE MCWD	PROPERTY INSURANCE PREMIUM	\$11,178.27
AT&T	24356329	MCWD TREATMENT PLANT PHONE	TELEPHONE	\$852.81
CA DEPT OF TAX AND FEE ADMINISTRATION	L0033456404	MCWD WATER RIGHTS ACCT # 094-015506/094-000839	FEES	\$1,052.05
CA DEPT OF TAX AND FEE ADMINISTRATION	L0033440020	MCWD WATER RIGHTS ACCT # 094-017890	FEES	\$2,108.44
CITY OF UKIAH	10014	ADMIN & BILLING: MVCWD	PERFORMANCE AGREEMENTS	\$11,511.16
CITY OF UKIAH	10055	OPERATIONS & MAINT: MVCWD	PERFORMANCE AGREEMENTS	\$35,851.53
FRIEDMANS HOME IMPROVEMENT	INV21014204	IMPACT GLOVES	SUPPLIES	\$30.47
FRIEDMANS HOME IMPROVEMENT	INV20987047	TRIMMER LINE	SUPPLIES	\$59.87
JACK MILLER	23532	PROGRAMMING FOR MILLVIEW	CONTRACTUAL SERVICES	\$6,736.55
MENDO MILL & LUMBER CO	45390/1	BLUE TARP	SUPPLIES	\$40.98
MENDO MILL & LUMBER CO	45502/1	ADAPTER, BALL VALVE, TEE SCH80, PUSH THR ADPTR, CR	SUPPLIES	\$70.46
MENDOCINO COUNTY ENVIRONMENTAL HEALTH	IN0245270	FACILITY PERMIT # MC001900	FEES	\$734.00
MENDOCINO COUNTY ENVIRONMENTAL HEALTH	IN0245888	FACILITY PERMIT # MC004280	FEES	\$575.00
NEARY AND O'BRIEN	9467	LEGAL SERVICES	CONTRACTUAL SERVICES	\$263.50
NEARY AND O'BRIEN	9381	LEGAL SERVICES: MCWD	CONTRACTUAL SERVICES	\$1,675.00
PACE SUPPLY CORPORATION	210912994	ANGLE BALL METER, MIP X COMP CTS PJ BRS CPLG, CTS	SUPPLIES	\$168.64
RINEHART OIL INC	CL48762	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$429.55
RINEHART OIL INC	CL48894	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$493.26
RINEHART OIL INC	CL48629	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$691.81
SCP DISTRIBUTORS LLC	SL055270	PESTICIDE ASSESSMENTS, SODIUM HYPOCHLORITE	CHEMICALS	\$3,574.21
SHUYU YANG	301496-001	UTILITY REFUND: CLOSED ACCOUNT	UTILITY RECEIVABLES CLEARING	\$79.09
STATE WATER RESOURCES CONTROL BOARD	WD-0301349	ANNUAL PERMIT FEE FAC# 4DW0067	FEES	\$881.00
UKIAH WASTE SOLUTIONS, INC	177344240U034	GARBAGE SERVICES: 2850 REDEMMEYER RD	CONTRACTUAL SERVICES	\$589.45
			Total for December	81,448.77

Millview Water District Check Register for January 2026

Vendor's Name	Invoice number	Description	Account description	Total amount
AFELIXGENERALENGINEERING INC	25011.4 RETENTION	WATER METER REPLACEMENT: RETENTION RELEASE	CONTRACTUAL SERVICES	\$2,624.85
AFELIXGENERALENGINEERING INC	25011.3	WATER METER REPLACEMENT	CONTRACTUAL SERVICES	\$10,250.84
AFELIXGENERALENGINEERING INC	25011.2	WATER METER REPLACEMENT	CONTRACTUAL SERVICES	\$29,255.21
ALPHA ANALYTICAL LABORATORIES INC	5117591-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5125269-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5128270-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$110.00
ALPHA ANALYTICAL LABORATORIES INC	5116206-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5124402-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5126816-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5129268-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$350.00
ALPHA ANALYTICAL LABORATORIES INC	5129014-MCWD	MISC. LABORATORY WORK AS NEEDE	CONTRACTUAL SERVICES	\$548.00
ASSOCIATION OF CALIFORNIA WATER AGENCIES	093025 1	2026 ANNUAL DUES: MCWD	MEMBERSHIPS & SUBSCRIPTIONS	\$9,930.00
AT&T	24502577	MCWD TREATMENT PLANT PHONE	TELEPHONE	\$284.08
AT&T	5555 DEC 25	MCWD ALARM LINES	UTILITIES	\$212.79
AT&T	5555 DEC 25 1	MCWD ALARM LINES	UTILITIES	\$698.37
AT&T MOBILITY	875108535X12142025	VOICE & DATA CELL PHONES	TELEPHONE	\$18.62
AT&T MOBILITY	875108535X01142026	VOICE & DATA CELL PHONES	TELEPHONE	\$18.62
BRYAN SCOTT ROSS	OCT-DEC 25	MILLVIEW BOARD MEETING STIPEND	CONTRACTUAL SERVICES	\$75.00
CA DEPT OF TAX AND FEE ADMISTRATION	L0033742057	WATER RIGHTS ACCT # 094-017890	FEES	\$1,000.00
CALIFORNIA SPECIAL DISTRICTS ASSOCIATION	173	ANNUAL MEMBERSHIP: MCWD	MEMBERSHIPS & SUBSCRIPTIONS	\$4,020.00
FRIEDMANS HOME IMPROVEMENT	INV21279965	BRASS BUSHINGS	SUPPLIES	\$77.41
HD SUPPLY INC	INV00864848	METER GASKET RUBBER	SUPPLIES	\$557.87
HILDEBRAND CONSULTING LLC	769	JOINT WATER UTILITIES RATE STU	CONTRACTUAL SERVICES	\$1,000.00
HUMBERTO VASQUEZ	6318	EMBROIDERY SERVICES	SUPPLIES	\$106.27
JACK MILLER	23528	STRLNK-LP500, STRLNK-LPTAC	CONTRACTUAL SERVICES	\$165.00
JACK MILLER	23536	STRLNK-LP500, STRLNK-LPTAC	CONTRACTUAL SERVICES	\$165.00
JACK MILLER	23546	VERSION UPGRADE-LICENSE QET-KB3, BASIC CARE PLAN	CONTRACTUAL SERVICES	\$15,717.23
JERROLD CARDOZA	10/21/2025	MILLVIEW BOARD MEETING STIPEND	CONTRACTUAL SERVICES	\$25.00
JON MADIGAN	99447-002	UTILITIES REFUND	UTILITY RECEIVABLES CLEARING	\$30.09
MICHAEL DEMARTINI	OCT-DEC 25	MILLVIEW BOARD STIPEND	CONTRACTUAL SERVICES	\$75.00
MILLVIEW COUNTY WATER DISTRICT	1ST QTR-26	1ST QUARTER FUNDS TRANSFER TO WILLOW SB ACCT	SAVINGS BANK OF MENDOCINO COUN	\$100,000.00
NEARY AND O'BRIEN	9289	LEGAL SERVICES: MVCWD	CONTRACTUAL SERVICES	\$160.00
NEARY AND O'BRIEN	9513	LEGAL SERVICES: MVCWD	CONTRACTUAL SERVICES	\$675.00
NOR-CAL RECYCLED ROCK & AGGREGATES INC	31411	MISC ROCK & ROAD PATCH MATERIAL	SUPPLIES	\$171.58
PACE SUPPLY CORPORATION	211012749	1' X 1/6 RUBBER METER GASKET EPDM	SUPPLIES	\$12.69
PACE SUPPLY CORPORATION	211018543	1/4 X 10 PIPE OD TAPE MEASURE FORD	SUPPLIES	\$48.24
PACE SUPPLY CORPORATION	0211018444-1	5/8 X 3/4 TO 3/4 LF ADPT METER	SUPPLIES	\$129.90
PACE SUPPLY CORPORATION	211018444	5/8 X 3/4 LF ADPT METER, 3/4 CTS PJ X MN LF BRS AN	SUPPLIES	\$435.67
PACE SUPPLY CORPORATION	211011650	1 FIP X MNS LF BRS ANGLE BALL METER VLV W/LW FORD	SUPPLIES	\$794.91
PACE SUPPLY CORPORATION	211048655	FLG LF BRS ANG BALL FLG METER, OLT SET, ULTRA FLEX	SUPPLIES	\$1,315.54
RINEHART OIL INC	CL49162	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$359.43
RINEHART OIL INC	CL49033	FUEL CARD CHARGES AS NEEDED	FUEL & FLUIDS	\$529.36
RYAN WADE	15-14	REDEMAYER RD: MWWD	CONTRACTUAL SERVICES	\$5,200.00
SCP DISTRIBUTORS LLC	SL056176	PESTICIDE ASSESMENTS	CHEMICALS	\$2,726.22
STATE WATER RESOURCES CONTROL BOARD	WS-1053960	WATER SYSTEM ANNUAL FEES COMMUNITY WATER SYSTEM	FEES	\$6,411.40
TIM PRINCE	OCT-DEC 25	MILLVIEW BOARD STIPEND	CONTRACTUAL SERVICES	\$75.00
			Total for January	197,630.19

2025-2026 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
What to Know	p.3
Types of Statements.....	p.5
Cover Page and Schedules	
Cover Page	p.6
Schedule A-1 (<i>Investments</i>).....	p.8
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.10
Schedule B (<i>Real Property</i>)	p.12
Schedule C (<i>Income</i>)	p.14
Schedule D (<i>Gifts</i>).....	p.16
Schedule E (<i>Travel Payments</i>).....	p.18
Restrictions and Prohibitions	p.20
Q & A	p.21

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2025

Quick Start Guide
Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 2 – Elected State Officers, Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. Certain filers are required to file electronically with the FPPC. (See next page). If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILEING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What to Know

What's New

Gift Limit Increase

The gift limit increased to **\$630** for calendar years **2025** and **2026**. The gift limit in calendar year 2024 was \$590.

Required Electronic Filing for FPPC (Section 87500) Filers

Certain candidates and officials specified in Section 87500 are now required to file their Form 700 electronically using the FPPC's e-filing system. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Reporting Prospective Employment

Effective January 1, 2026, Section 87200 Filers must report any arrangement for prospective employment on attachment Form 700-P. Attachment Form 700-P is filed electronically via the FPPC's e-filing portal. (See Reference Pamphlet, page 16, for more information.)

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Multi-County Agencies, Boards, Commissions: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some multi-county offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200 State Filers, for offices not specified in Section 87500, file as follows: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some 87200 state offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200.5 Filers — Groundwater Sustainability Agency:

Members of the Board of Directors and Executives (e.g., Executive Director, General Manager, or other equivalent position) file electronically with the FPPC.

Officials and Candidates Specified in Section 87500, FPPC

Filers: The Act requires that the following officeholders and candidates for the positions listed below file electronically using the FPPC's e-filing system.

- Statewide elected officers and candidates for statewide elective office. (For a complete list of statewide elected officers please see Reference Pamphlet, Page 6.)
- Members and candidates for the Legislature and State Board of Equalization
- Designated employees of the Legislature directed to file with the FPPC by the house of the Legislature by which they are employed
- Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission
- Members of a state licensing or regulatory board, bureau, or commission
- Members of the Fair Political Practices Commission
- Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.)
- Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, court commissioners, or candidates for judge
- Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors
- Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor
- County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer
- County or city planning commissioner
- Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.)
- A public official who manages public investments

Candidates, for offices not listed in Section 87500 above, file as follows:

- County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your county elections official.
- City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your City Clerk.
- Multi-county offices: File with your county elections official with whom you file your declaration of candidacy.

What to Know Continued

How to file:

The Form 700 is available at www.fppc.ca.gov. Additional PDF schedules of Form 700 are available on the FPPC's website. Form 700 schedules are also available in Excel format. Filers should always check with their filing officer to see if their agency requires a particular filing method. All statements are signed under penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements. Depending on your agency's requirements, statements can be required to be filed in the following formats:

Wet Signature ➡ Each Statement must have a handwritten "wet" signature. Wet signature statements can be filed either by hand delivery or mail.

Digital Signature ➡ Each statement must be signed with a verified digital signature via the filer's agency email address *if permitted by the filing officer*. The statement must be sent by email as a PDF with the digital signature affixed to the document. (See Regulations 18104 and 18757, as well as FPPC's Filing with a Digital Signature Fact Sheet for additional guidance).

Electronic Signature ➡ Each statement must be signed with a secure electronic signature submitted using an approved electronic filing system. Filers must be duly authorized by their filing officer to file electronically under Government Code Section 87500.2.

When to file:

Annual Statements

➡ March 2, 2026

- Elected State Officers
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

➡ April 1, 2026

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2025, and December 31, 2025, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2027, or April 1, 2027, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2026. (See Reference Pamphlet, page 7, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Certain candidates listed in Government Code Section 87500, FPPC Filers, are required to file their candidate statement electronically via the FPPC's e-filing system. Please refer to Page 3, Where to File section, for the list of offices required to file electronically with FPPC. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 20 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at www.fppc.ca.gov. Filers authorized to file electronically amend their statements using their agency's electronic filing system. *Note:* If you are a candidate or officeholder listed under Government Code Section 87500, FPPC Filers, then you must amend your statements electronically using the FPPC's e-filing system.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2025, through December 31, 2025. If the period covered by the statement is different than January 1, 2025, through December 31, 2025, (for example, you assumed office between October 1, 2024, and December 31, 2024 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2025.
- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2025, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2025, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2024, and December 31, 2024, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2025.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

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 (Supreme, Appellate, Superior Court), Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☐ Other

3. Type of Statement (Check at least one box)

☐ **Annual:** The period covered is January 1, 2025, through December 31, 2025.

☐ **Leaving Office:** Date Left / / (Check one circle below.)

-or-

The period covered is / / , through December 31, 2025.

☐ The period covered is January 1, 2025, through the date of leaving office.

-or-

☐ **Assuming Office:** Date assumed / /

☐ The period covered is / / , through the date of leaving office.

☐ **Candidate:** Date of Election and office sought, if different than Part 1:

4. Schedule Summary (required)

► Total number of pages including this cover page:

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

☐ **Attachment 700-P - Prospective Employment (87200 Filers Only)** – 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)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

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 (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Instructions

Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 14, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
☐ State	☐ Judge or Court Commissioner (Statewide Jurisdiction)
☒ Multi-County Yuba & Sutter Counties	☐ County of
☐ City of	☐ Other

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2025 annual statement, **do not** change the pre-printed dates to reflect 2026. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2026, through December 31, 2026, will be disclosed on your statement filed in 2027. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

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

Name

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

- ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000

NATURE OF INVESTMENT

- ☐ Stock ☐ Other _____ (Describe)
☐ Partnership ☐ Income Received of \$0 - \$499
☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 14.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 14.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 9, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 16.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 17, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 14.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 16.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 17.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity, unless it is one that is commonly understood by the public.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 21 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2
Investments, Income, and Assets
of Business Entities/Trusts
(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

▶ 1. BUSINESS ENTITY OR TRUST	
Name _____	
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 ☐ \$0 - \$1,999 ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/25 ____/_____/25 ACQUIRED DISPOSED
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 ☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000	☐ \$10,001 - \$100,000 ☐ OVER \$100,000

▶ 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 ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/25 ____/_____/25 ACQUIRED DISPOSED
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	
Name _____	
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 ☐ \$0 - \$1,999 ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/25 ____/_____/25 ACQUIRED DISPOSED
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 ☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000	☐ \$10,001 - \$100,000 ☐ OVER \$100,000

▶ 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 ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/25 ____/_____/25 ACQUIRED DISPOSED
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	

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 12, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 9.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 15, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

Instructions – Schedule B

Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 14.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 15.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 16.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

You are **not** required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 17.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold, disclose the number of years remaining on the lease.

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the first and last name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, Allison received rental income of \$12,000, from a single tenant who rented property owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☒ \$100,001 - \$1,000,000 ☐ Over \$1,000,000	IF APPLICABLE, LIST DATE: ____/____/XX ACQUIRED ____/____/XX DISPOSED
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 Henry Wells	
NAME OF LENDER* Sophia Petroillo	
ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE 8 % ☐ None	TERM (Months/Years) 15 Years
HIGHEST BALANCE DURING REPORTING PERIOD ☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000 ☒ \$10,001 - \$100,000 ☐ OVER \$100,000	
☐ Guarantor, if applicable	
Comments:	

SCHEDULE C
Income, Loans, & Business
Positions
(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED
NAME OF SOURCE OF INCOME 	NAME OF SOURCE OF INCOME
ADDRESS (Business Address Acceptable) 	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF SOURCE 	BUSINESS ACTIVITY, IF ANY, OF SOURCE
YOUR BUSINESS POSITION 	YOUR BUSINESS POSITION
GROSS INCOME RECEIVED ☐ No Income - Business Position Only	GROSS INCOME RECEIVED ☐ No Income - Business Position Only
☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000	☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000
☐ \$10,001 - \$100,000 ☐ OVER \$100,000	☐ \$10,001 - \$100,000 ☐ OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED	CONSIDERATION FOR WHICH INCOME WAS RECEIVED
☐ Salary ☐ Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)	☐ Salary ☐ Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)
☐ Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)	☐ Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)
☐ Sale of _____ (Real property, car, boat, etc.)	☐ Sale of _____ (Real property, car, boat, etc.)
☐ Loan repayment	☐ Loan repayment
☐ Commission or ☐ Rental Income, list each source of \$10,000 or more (Describe)	☐ Commission or ☐ Rental Income, list each source of \$10,000 or more (Describe)
☐ Other _____ (Describe)	☐ Other _____ (Describe)

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* 	INTEREST RATE _____% ☐ None	TERM (Months/Years)
ADDRESS (Business Address Acceptable) 	SECURITY FOR LOAN	
BUSINESS ACTIVITY, IF ANY, OF LENDER 	☐ None ☐ Personal residence	
HIGHEST BALANCE DURING REPORTING PERIOD	☐ Real Property _____ Street address	
☐ \$500 - \$1,000	City	
☐ \$1,001 - \$10,000	☐ Guarantor _____	
☐ \$10,001 - \$100,000	☐ Other _____ (Describe)	
☐ OVER \$100,000		

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 12.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 9.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 11.)
- Incentive compensation (See Reference Pamphlet, page 13.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- 87200 Filers – if reporting prospective employment, use attachment Form 700-P available on the FPPC's e-filing portal. Do not use Schedule C to report prospective employment.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 13.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 9.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

SCHEDULE D

Income – Gifts

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name

▶ NAME OF SOURCE (Not an Acronym) ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF SOURCE DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S) ____/____/____ \$____ _____ ____/____/____ \$____ _____ ____/____/____ \$____ _____	▶ NAME OF SOURCE (Not an Acronym) ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF SOURCE DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S) ____/____/____ \$____ _____ ____/____/____ \$____ _____ ____/____/____ \$____ _____
▶ NAME OF SOURCE (Not an Acronym) ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF SOURCE DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S) ____/____/____ \$____ _____ ____/____/____ \$____ _____ ____/____/____ \$____ _____	▶ NAME OF SOURCE (Not an Acronym) ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF SOURCE DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S) ____/____/____ \$____ _____ ____/____/____ \$____ _____ ____/____/____ \$____ _____
▶ NAME OF SOURCE (Not an Acronym) ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF SOURCE DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S) ____/____/____ \$____ _____ ____/____/____ \$____ _____ ____/____/____ \$____ _____	▶ NAME OF SOURCE (Not an Acronym) ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF SOURCE DATE (mm/dd/yy) VALUE DESCRIPTION OF GIFT(S) ____/____/____ \$____ _____ ____/____/____ \$____ _____ ____/____/____ \$____ _____

Comments: _____

Instructions – Schedule D

Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 17)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 11.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$630 limit for calendar years 2025 and 2026. The gift limit in calendar year 2024 was \$590. (See Reference Pamphlet, page 11.)
- Code filers – you only need to report gifts from reportable sources.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name _____

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE <i>(Not an Acronym)</i> _____ ADDRESS <i>(Business Address Acceptable)</i> _____ CITY AND STATE _____ ☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i> ▶ MUST CHECK ONE: ☐ Gift -or- ☐ Income ☐ Made a Speech/Participated in a Panel ☐ Other - Provide Description _____ _____ ▶ If Gift, Provide Travel Destination _____ _____

▶ NAME OF SOURCE <i>(Not an Acronym)</i> _____ ADDRESS <i>(Business Address Acceptable)</i> _____ CITY AND STATE _____ ☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i> ▶ MUST CHECK ONE: ☐ Gift -or- ☐ Income ☐ Made a Speech/Participated in a Panel ☐ Other - Provide Description _____ _____ ▶ If Gift, Provide Travel Destination _____ _____

▶ NAME OF SOURCE <i>(Not an Acronym)</i> _____ ADDRESS <i>(Business Address Acceptable)</i> _____ CITY AND STATE _____ ☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i> ▶ MUST CHECK ONE: ☐ Gift -or- ☐ Income ☐ Made a Speech/Participated in a Panel ☐ Other - Provide Description _____ _____ ▶ If Gift, Provide Travel Destination _____ _____

▶ NAME OF SOURCE <i>(Not an Acronym)</i> _____ ADDRESS <i>(Business Address Acceptable)</i> _____ CITY AND STATE _____ ☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____ DATE(S): ____/____/____ - ____/____/____ AMT: \$_____ <i>(If gift)</i> ▶ MUST CHECK ONE: ☐ Gift -or- ☐ Income ☐ Made a Speech/Participated in a Panel ☐ Other - Provide Description _____ _____ ▶ If Gift, Provide Travel Destination _____ _____

Comments: _____

Instructions – Schedule E

Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

Note that the same payment from a 501(c)(3) would NOT be reportable.

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(If gift)	
▶ MUST CHECK ONE: ☐ Gift -or- ☒ Income	
☐ Made a Speech/Participated in a Panel	
☒ Other - Provide Description Travel reimbursement for board meeting.	
▶ If Gift, Provide Travel Destination	

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St, CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(If gift)	
▶ MUST CHECK ONE: ☒ Gift -or- ☐ Income	
☐ Made a Speech/Participated in a Panel	
☒ Other - Provide Description Travel reimbursement for trip to China.	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2025-2026, the gift limit increased to \$630 from a single source during a calendar year. The gift limit in calendar year 2024 was \$590.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 11.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 11.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 15.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original "wet" signature unless filed with a secure electronic signature. (See page 4 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as "acting," "interim," or "alternate" must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse's income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse's economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse's income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of "doing business in the jurisdiction" is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 14.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 15.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 9.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 15.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.