



10100 Trinity Parkway, Suite 100, Stockton, CA 95219
SJ Health Board of Directors Agenda
Tuesday January 31st, 2022, 5:00 p.m.

- | | | |
|----------------------------------------------------------------|---|--------------------------------|
| 1. Call to Order & Establish Quorum | | Rod Place |
| a. Call to Order & Establish Quorum | | |
| b. SJ Health Board of Director’s Attendance Record (Dec 2022) | | |
| 2. Consent Agenda | * | Rod Place |
| a. Approval of Minutes SJ Health Board Meeting from 12/28/2022 | | |
| b. Changes to Subcommittee Dates | | |
| 3. Public Comment (3 minutes/speaker) | | General Public |
| 4. Credentialing & Privileging Report | * | Anglela Ayala |
| 5. Presentation of December Financials | * | Kris Zuniga |
| 6. Legislative Update and Grant Update | | Jeff Slater
Ahdel Ahmed |
| a. Introduction of Director of Govt. & Community Partnerships | | |
| 7. Authority to Submit UDS Report | * | Jeff Slater/Rajat Simhan |
| 8. Board Training (Conflict of Interest) | | Susan Thorner
Michael Allen |
| a. Form 700 Requirement | | |
| 9. CEO Report | | Farhan Fadoo |
| 10. Adjournment of Board Meeting | | Rod Place |

***Action Item**

Next Meeting Date: February 28, 2022 @ 5:00 P.M.
10100 Trinity Parkway, Suite 100, Stockton, CA 95219

Note: If you need disability-related modification or accommodation to participate in this meeting, please contact San Joaquin Health Centers at (209) 953-3711 at least 48 hours prior to the start of the meeting. Government Code Section 54954.2(a) - materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection by contacting SJ Health Clinic Administration at 10100 Trinity Parkway, Suite 100, Stockton, CA 95219 during normal business hours.



SJ HEALTH BOARD OF DIRECTORS ATTENDANCE RECORD 2022

2022 Full Board Meeting Dates

Member Name	Patient? Yes / No	Joined Board	1/25/22	2/23/22	3/29/22	4/26/22	5/31/22	6/28/22	7/26/22	8/30/22	9/27/22	10/25/22	11/29/22	12/28/22
Antigua, Paul	Yes	2021	AE	P	P	P	AU	AE						
Chang, Charson MD	Yes	2021	P	P	P	P	P	P						
Fuentes, Monica	No	2021	AU	P	P	P	P	P	AU	AU	AU	P	P	AE
Heck, Brian	Yes	2019	P	P	P	P	P	P	P	P	P	P	P	P
Hernandez, Jessica	Yes	2021	P	P	P	P	P	P	AU	AE	AU	AU	AE	P
King, Cynthia	No	2021	P	P	AE	P	P	P	AE	P	P	P	P	P
Lee, Karen	No	2021	P	P	P	P	P	P	P	P	P	P	P	P
Medina, Esgardo	Yes	2020	P	P	P	AU	AU	AE	AU	AU	P	AU	P	AU
Monks, Samantha	No	2022									P	P	P	P
Moreno, Jodie	No	2022				P	P	P	AE	P	P	P	P	P
Place, Rod	Yes	2010	P	P	P	P	P	P	P	P	AE	AE	P	P
Pua, Bernadette	No	2021	AU	P	AU	P	P	AE	P	AE	AU	P	P	P
Shinn, Kristin	No	2022						P	P	P	P	P	AE	P
Taylor-Godfrey, Tarsha	No	2022					P	P	P	P	P	P	P	AU

CODE P = Present

Code AE = Absence Excused

CODE AU = Absence Unexcused

Minutes of December 28, 2022 San Joaquin Health Centers Board of Directors

Board Members Present: Dr. Farhan Fadoo (CEO); Brian Heck (Vice Chair); **Jessica Hernandez***; **Cynthia King***; **Karen Lee***; Samantha Monks; **Jodie Moreno***; **Bernadette Pua***; Rod Place (Board Chair); Kristin Shinn

Excused Absent: Monica Fuentes

Unexcused Absent: Esgardo Medina; Tarsha Taylor-Godfrey

SJHC Staff: Michael Allen; Mary-Lou Milabu; Barbara Kissinger-Santos; Rajat Simhan; Jeff Slater; Alice Souligne; Kris Zuniga
Guests:

AGENDA ITEM	ATTACHMENTS	ACTION
1. Call to Order (Rod Place) The meeting was called to order at 5:06 p.m. A quorum was established for today's meeting.	2022 Board Member Attendance	No action required
2. Approval of Consent Agenda (Rod Place) The following items were approved under the consent agenda for November 2022: a. Board Minutes from 11/29/22	Board Minutes 2022-11-29	Jodie motioned to approve the minutes and Brian seconded; including roll call votes for remote members, motion was approved unanimously
3. Public Comment none	No attachment	No action required
4. Credentialing & Privileging Report (Angela Ayala) Initial appointments were Jerry Fessler, MD and David Birdsall, MD. Reappointments were Robert Assibey, MD; Sabhrup Biring, MD; Ala Elayyan, MD, Meena Srani, MD; Maureen Abaray, NP; and Serri Helsby, LCSW. Resignation was Jun Paz, NP.	2022-December-Credentialing-Packet	Cynthia motioned to approve initial appointments and Kristin seconded; including roll call votes for remote members, motion to approve initial appointments was approved unanimously Jessica motioned to approve reappointments and Cynthia seconded; including roll call votes for remote members, motion to approve reappointments was approved unanimously
5. Presentation of Financials (Kris Zuniga) Billable visits for November are favorable to budget by 671. Net Patient Service Revenues for November are favorable to budget by \$118,426. YTD Supplemental Revenue includes the recognition of estimated Quality Incentive Program revenue for \$5,747,541. Based on the most recent information received on the QIP distribution, YTD financials include adjustments for \$182,089 for July through September 2022 and \$352,120 for January through June 2021 respectively. Combined Grants Revenue includes revenues for Behavioral Health Integration, Discovery Challenge Academy, SOR2, Enhanced Care Management and American Rescue Plan (ARP) grants for \$2,655,250. Also, YTD grant revenues are higher than budget due to the recognition of American Rescue Plan (ARP) grant revenue for	CFO Presentation – 2022-11; Finance Narrative – 2022-11	Cynthia motioned to approve the financial report and Jessica seconded; including roll call votes for remote members, motion to approve financial minutes was approved unanimously

<p>\$765,299 for activity related to January 2021 through June 2021 period in July. Capitation and Managed Care Incentives are trending higher than budget with a favorable variance of \$106,610. YTD Other Revenue includes revenues accrued for \$283,276 related to Purchased Services provided to SJGH by SJCC per the MOU and Interest Income of \$25,306. Also, MOU and other income include YTD rent revenue from SJGH for \$59,044 related to the Manteca clinic respectively offset by rent expense as recommended by the auditors. Total YTD Operating Revenue is favorable to budget by \$1,050,536.</p> <p>YTD Salaries and benefits expenses exhibit a favorable variance to budget by \$2,783,975 mostly due to lower than budgeted salaries and benefits for SJGH providers and employees providing services for the clinics. Also, Salaries and Benefits expenses are low due to YTD adjustment recorded in November to true up the payroll liabilities. Other operating expenses exhibit an unfavorable variance of \$2,890,956 largely due to Purchased Services with a favorable variance of 337,341 mainly offset by unfavorable variance in Professional Fees, Supplies, Interest, Depreciation, and Other Expenses for \$3,228,297. An estimated expense for the Purchased Services is recorded from July through November based on the MOU. Total YTD expenditures are unfavorable to budget by \$106,981. Unaudited, as presented, Net Income of \$1,067,937 on a year-to-date basis is favorable compared to budget by \$943,555.</p> <p>PFS payment issues update: EMMI now has access to the payment information needed to post the payments to patients' accounts, which has resulted in the decline in AR days.</p> <p>Capital Link fiscal year benchmarks were reviewed, showing Operating Margin at 5% against a goal of >3%, Bottom Line Margin at 5% against a goal of >3%, Days Cash on Hand at 58 against a goal of >45 days, Days in Net Patient Receivables at 37 against a goal of <60 days, and Personnel-Related Expenses at 64% against a goal of <70%.</p>		
<p>6. <u>Legislative Update & Grant Proposal Approvals (Jeff Slater)</u> Retroactive approval requested for grant funding awards from the month of December 2022, including \$319,378 from HRSA (12/1/22-5/31/23), \$2,600 from the Library and Literacy Foundation of San Joaquin (LLFSJ), and \$175,000 from Sunlight Giving, for a total of \$496,978.</p>	<p>Grants Update – December 28</p>	<p>Jodie motioned for retroactive approval of the HRSA grant and Brian seconded; including roll call votes for remote members, the motion was approved unanimously</p> <p>Samantha motioned for retroactive approval of the LLFSJ grant and Jessica seconded; including roll call votes for remote members, the motion was approved unanimously</p>

		Cynthia motioned for retroactive approval of the Sunlight Giving grant and Kristin seconded; including roll call votes for remote members, the motion was approved unanimously
<p>7. Board Training (Susan Thorner) Training this month focused on Board Authority. Topics included requirements regarding the co-applicant agreement, bylaws, multi-agency compliance, monthly meetings, CEO status, policies, and planning.</p> <p>Also discussed were ways to ensure we are demonstrating compliance, such as holding monthly meetings, approval of CEO/budget/services/sites/performance. The Sliding Fee Discount Program, QI/QA efforts, and billing/collections/finance management policies are to be evaluated at least once every 3 years or as needed.</p>	Board Training on Board Authority	No action required
<p>8. CEO Report (Farhan Fadoo) Connect2Care still gaining momentum and we are seeing increased uptake, especially for acute pediatrics.</p> <p>Manteca clinic to be opened once we have worked out staffing issues with SJ County HR. This will determine how we are able to close current staffing gaps.</p> <p>Work to open the Lodi clinic continues. Need to open by October 2023. Staffing for this clinic will be determined by results of Manteca staffing decision.</p> <p>QIP PY6 begins 1/1/23; waiting to hear determination of concessions proposal.</p> <p>We received notice of a successful appeal to HRSA regarding the enrollment of our mobile clinic.</p> <p>38 of 74 strategic plan projects now complete.</p>	CEO Report 12292022	No action required
<p>9. Adjournment (Brian Heck) There being no further topics of discussion, Brian Heck adjourned the meeting at 6:15 p.m.</p>	No attachments	No action required

***NOTE: Board Members in red joined remotely**

SJ Health Board of Directors Meeting Changes for 2023

To help accommodate fully in-person meetings, we are proposing to change the dates of the various subcommittee meetings to coincide with the main board meetings. This will mean that those serving on a subcommittee should be able to take care of all board business on one day per month. We hope that this will make participation easier for everyone.

The proposed schedule for the remainder of 2023 will be:

February 28	3:00pm – 4:00pm	Audit Committee
	4:00pm – 4:30pm	Quality Committee
	4:30pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
March 28	3:00pm – 4:00pm	(reserved for ad hoc, if needed)
	4:00pm – 5:00pm	Finance Meeting
	5:00pm – 6:30pm	Board Meeting
April 25	3:00pm – 4:00pm	(reserved for ad hoc, if needed)
	4:00pm – 5:00pm	Finance Meeting
	5:00pm – 6:30pm	Board Meeting
May 30	3:00pm – 4:00pm	Quality Committee
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
June 27	3:00pm – 4:00pm	Governance Committee
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
July 25	3:00pm – 4:00pm	(reserved for ad hoc, if needed)
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
August 29	3:00pm – 4:00pm	Quality Committee
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
September 26	3:00pm – 4:00pm	Governance Committee
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting

October 24	3:00pm – 4:00pm	Governance Committee
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
November 28	3:00pm – 4:00pm	Quality Committee
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting
December 19	3:00pm – 4:00pm	(reserved for ad hoc, if needed)
	4:00pm – 5:00pm	Finance Committee
	5:00pm – 6:30pm	Board Meeting

Frequency Guide

Board meetings must occur at least once every calendar month

Finance meetings are scheduled on a monthly basis

Quality meetings are scheduled on a quarterly basis

Audit meetings are scheduled on an annual basis, and ad hoc for additional sessions

Governance meetings are scheduled in June to review bylaws, September & October to address member rotations and committee selections, and ad hoc for additional sessions

Executive meetings are scheduled ad hoc only

**INITIAL APPOINTMENTS - ALLIED HEALTHCARE PRACTITIONERS
JANUARY 2023**

The following practitioners have applied for membership and privileges at San Joaquin Health Centers. The following summary includes factors that determine membership: licensure, DEA, professional liability insurance, required certifications (if applicable), etc. Factors that determine competency include medical/professional education, internship/residencies/fellowships, board certification (if applicable), current and previous institutional affiliations, physical and mental health status, peer references, and past or pending professional disciplinary action. The applicants meet the requirements for membership unless noted below.

Membership Request	Name	Specialty/ Assigned Div/Dept	Competency / Privilege Review	Proctoring Required	Proctor	Rec Status/Term	Recommend	Credentialing Dept
Initial	Jennifer Carlquist, PA-C	Physician Assistant	University of California, Davis: 2007	N/A	N/A	Provisional	CRED: 01/17/2023 CC: 01/20/2023 Board: 01/31/2023	CVO

**RESIGNATIONS
JANUARY 2023**

Name	Reason for Resignation:	Effective Date of Resignation
Ala Elayyan, MD	Undisclosed	Jul-23

Jennifer Carlquist, PA-C is being considered for appointment as follows:

- Licensed Independent Practitioner (LIP)
- Initial Appointment – Provisional Status – appointment for one year requiring proctoring.
- Privileges as outlined in the privileges request form.

CREENTIALS VERIFICATION ORGANIZATION: The practitioner's application, supporting documentation, department chairperson's report and other information available has been reviewed by the Credentials Verification Organization (CVO) and it is our recommendation that the practitioner be granted appointment and clinical privileges. Documentation supporting this recommendation is stored and found in the CVO's centralized compliance platform (www.hipaawatchdog.com) as of:

01/17/2023

CREENTIALING SPECIALIST RECOMMENDATION: I have reviewed the application and supporting documents including, but not limited to: license, health status, clinical privileges and scope of service requested by this practitioner and based on medical/clinical knowledge, technical and clinical skills, clinical judgment, interpersonal skills, communication skills and professionalism, current competency as evidenced by results of quality assessment, training, experience, peer references, character, and/or my personal knowledge. The Quality Performance file and attached summaries of the practitioner listed have been reviewed and an evaluation completed as applicable. Any decision made was not based on race, ethnic/national identity, gender, age, or sexual orientation.

RECOMMEND appointment/reappointment/ additional privilege(s) for this practitioner and if applicable, appointment to the category requested unless otherwise indicated.

am **UNABLE TO RECOMMEND** as set forth in the attached document (i.e. letter, outline etc).

Angela R. Ayala

Signature, Credentialing Specialist

01/17/2023

Date

CREENTIALING COMMITTEE RECOMMENDATION: The Chief Medical Officer and Credentialing Committee have reviewed the reports, supporting documentation and recommendations of the CVO/Credentialing Specialist regarding this practitioner and makes the following recommendation to the Governing Board.

RECOMMENDED as forwarded

RECOMMENDED with modification: _____

RECOMMEND DENYING request for the following reason(s): _____

This action was taken by the Credentialing Committee and is documented in the minutes of: 01/20/2023

GOVERNING BOARD ACTION: The findings and recommendations of the Department Chairperson and Medical Executive Committee have been reviewed by the Governing Board with the following action:

APPROVED appointment/reappointment to the requested staff category and clinical privileges or additional privilege (s) as recommended.

APPROVED appointment/reappointment/additional privilege(s) with modification as indicated in the attached:

DENIED appointment/reappointment and/or clinical privileges for the reasons set forth in the attached.

This action was taken by the Governing Board and is documented in the minutes of: _____

Reappointment Expiration Date: _____

SAN JOAQUIN HEALTH CENTERS CFO PRESENTATION

Kris Zuniga
Chief Financial Officer
Presentation Date: 1/31/2023

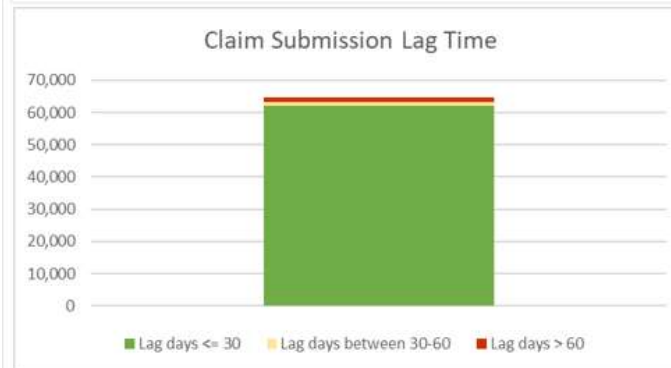
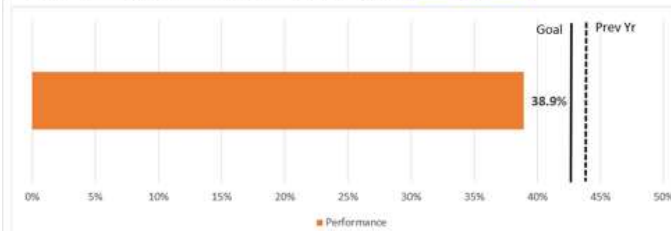


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- Capital Link: Key Financial Metrics
- Capital Link: FQHC Benchmarks Vs SJ Health

Health Plan of San Joaquin Membership Assignments Calendar YTD As Of December 2022

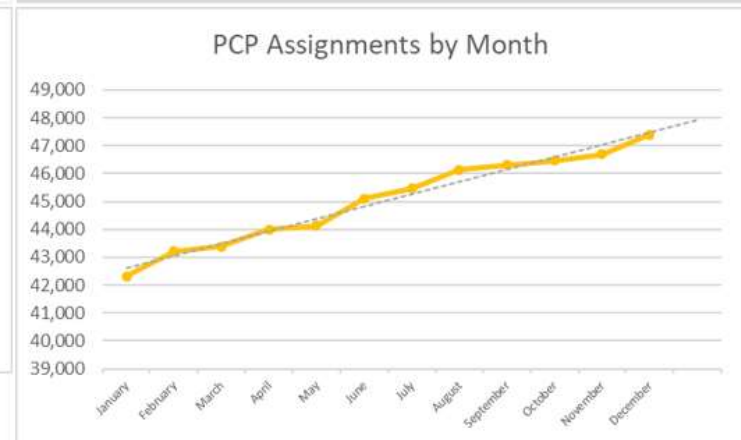
San Joaquin Health Centers					
Year	Panel Size	Panel Seen	Goal	% Goal	Performance
2021	40,852	18,141	19,227	47.07%	44.41%
2022	45,053	17,535	19,373	43.00%	38.9%



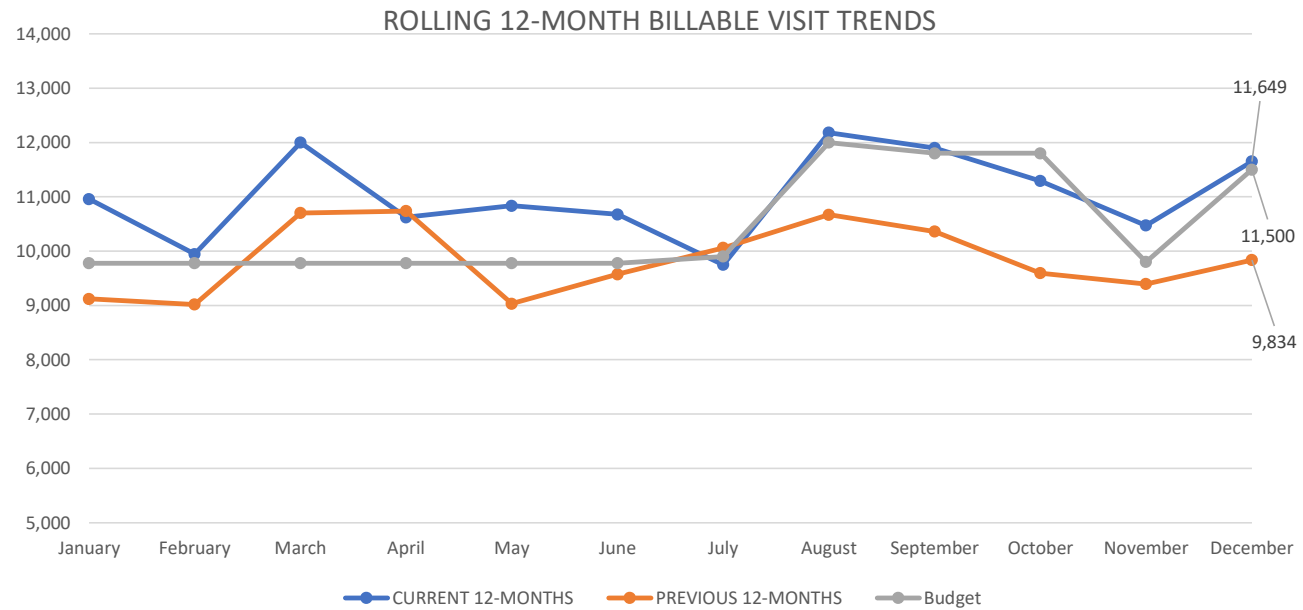
Average Submission Lag: 7.8 Days

Panel Metrics for San Joaquin Health Centers

Average Panel Size	45,053
Current Month Panel Size	47,404
Calendar YTD Panel Seen Count	17,535
Calendar YTD % Panel Seen	38.9%
Goal to Panel Seen Count	19,373
PCP Claim Count	64,675



DECEMBER 2022 BILLABLE VISITS – 11,649



Visits By Financial Class	%
Medi-Cal Managed Care	76.48%
Medicare	11.46%
Medi-Cal	9.52%
Self-Pay	1.42%
Commerical	1.12%
Total	100.00%

FY23 Month	Actual	Budget	Variance
Jul-22	9,749	9,900	(151)
Aug-22	12,183	12,000	183
Sep-22	11,900	11,800	100
Oct-22	11,292	11,800	(508)
Nov-22	10,471	9,800	671
Dec-22	11,649	11,500	149
Total	67,244	66,800	444

SJ HEALTH INCOME STATEMENT - DECEMBER 2022

	Current Period Actual	Current Period Budget - Original	Current Period Budget Variance - Original	Current Year Actual	YTD Budget - Original	YTD Budget Variance - Original
Operating Revenue						
Net Patient Service Revenue	1,676,786	1,671,310	5,476	9,776,045	9,879,151	(103,106)
Supplemental Revenue	1,219,932	1,214,301	5,631	6,967,473	7,074,328	(106,854)
Capitation & Managed Care Incentives	540,997	511,311	29,686	3,204,163	3,067,867	136,296
Grant Revenue	341,087	305,165	35,922	2,996,337	1,830,992	1,165,345
340B Pharmacy Program	107,653	117,731	(10,077)	688,395	706,383	(17,988)
MOU & Other Income	52,147	64,869	(12,722)	419,972	389,213	30,759
Total Operating Revenue	<u>3,938,603</u>	<u>3,884,687</u>	<u>53,916</u>	<u>24,052,386</u>	<u>22,947,934</u>	<u>1,104,452</u>
Expenditures						
Salaries & Wages	1,619,202	1,765,010	145,809	8,491,739	10,590,063	2,098,324
Employee Benefits	724,679	867,737	143,058	4,231,902	5,206,420	974,518
Professional Fees	348,512	212,464	(136,048)	2,283,315	1,274,785	(1,008,530)
Purchased Services	491,774	556,741	64,967	2,938,136	3,340,444	402,308
Supplies	150,763	81,165	(69,598)	678,446	486,993	(191,453)
Depreciation	51,835	23,268	(28,567)	194,124	139,608	(54,516)
Interest	25,845	21,074	(4,772)	155,816	126,441	(29,374)
Other Expenses	327,673	260,314	(67,358)	3,812,652	1,561,885	(2,250,766)
Total Expenditures	<u>3,740,282</u>	<u>3,787,773</u>	<u>47,491</u>	<u>22,786,129</u>	<u>22,726,639</u>	<u>(59,491)</u>
Net Income(Loss)	<u>198,320</u>	<u>96,914</u>	<u>101,407</u>	<u>1,266,257</u>	<u>221,296</u>	<u>1,044,961</u>

SJ HEALTH BALANCE SHEET- DECEMBER 2022

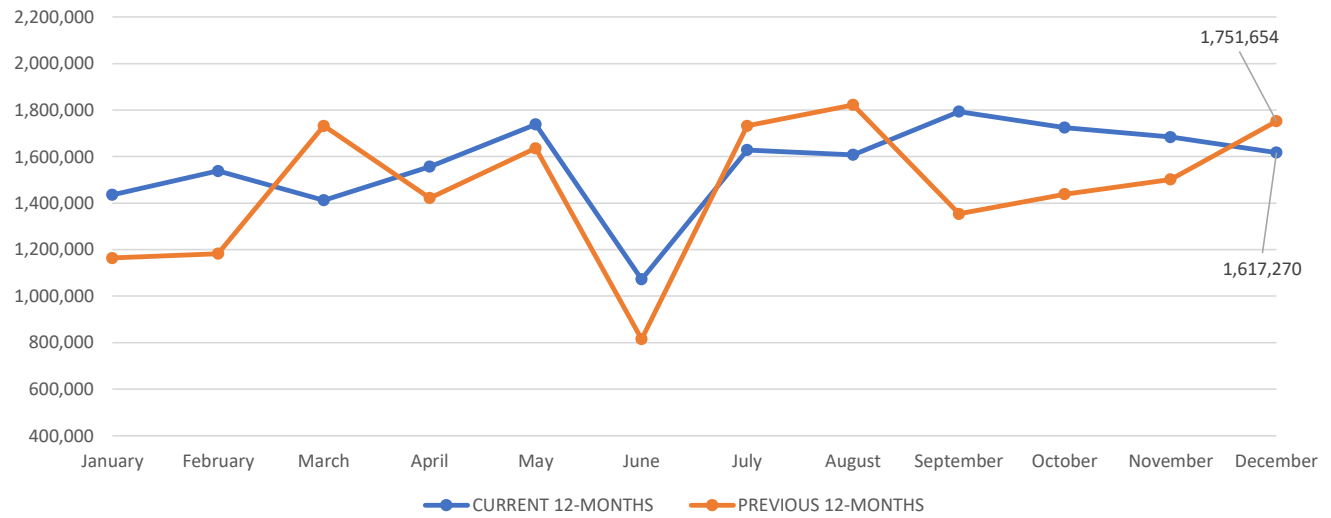
	PERIOD 0	QTR 1 FY23	QTR 2 FY23
Assets			
Cash & Cash Equivalents	6,122,406	9,408,162	6,333,864
Accounts Receivable	2,345,615	2,355,542	2,216,728
Property & Equipment	2,104,304	2,468,901	2,757,126
Other Assets	<u>19,967,448</u>	<u>20,684,500</u>	<u>22,164,654</u>
Total Assets	<u>30,539,773</u>	<u>34,917,104</u>	<u>33,472,372</u>
Liabilities			
Accounts Payable	387,017	447,975	357,606
Other Liabilities	11,943,954	14,083,736	11,479,967
Deferred Revenue	<u>3,111,552</u>	<u>4,626,115</u>	<u>5,271,290</u>
Total Liabilities	<u>15,442,522</u>	<u>19,157,826</u>	<u>17,108,864</u>
Net Assets			
Beginning Net Assets	12,060,224	15,097,251	15,097,251
Current YTD Net Income	<u>3,037,027</u>	<u>662,027</u>	<u>1,266,257</u>
Total Net Assets	<u>15,097,251</u>	<u>15,759,279</u>	<u>16,363,508</u>
Total Liabilities and Net Assets	<u>30,539,773</u>	<u>34,917,104</u>	<u>33,472,372</u>

**SJ HEALTH BILLING & COLLECTIONS
A/R AGING – DECEMBER 2022**

SJ Health Centers Accounts Receivable Aging Analysis For the Month of December 2022								
Aging Category	MediCare	MediCal	Commercial	Self Pay	Total Aging This Month	Total Aging Last Month	\$ Increase (Decrease)	% Increase (Decrease)
1-30 Days	217,881	1,531,834	30,742	10,806	1,791,263	1,915,580	(124,317)	-6.49%
31-60 Days	101,884	256,478	27,618	9,476	395,457	663,262	(267,805)	-40.38%
61-90 Days	81,090	227,054	33,544	9,200	350,888	353,200	(2,312)	-0.65%
91-120 Days	97,696	160,366	23,253	8,433	289,748	245,399	44,349	18.07%
121-180 Days	80,868	139,332	31,851	5,263	257,314	240,284	17,030	7.09%
181-240 Days	50,792	83,609	34,440	3,359	172,199	185,757	(13,558)	-7.30%
241-270 Days	17,398	26,715	10,102	1,586	55,801	100,843	(45,042)	-44.67%
271-365 Days	61,588	23,945	18,974	2,770	107,277	86,925	20,352	23.41%
366 Days & Over	89,711	1,290	27,142	823	118,966	115,042	3,924	3.41%
	23%	69%	7%	1%				
Total FC This Month	798,908	2,450,623	237,666	51,716	3,538,913	3,906,292	(367,379)	-9.40%
Total FC Last Month	757,561	2,837,814	251,562	59,355	3,906,292			
\$ Increase (Decrease)	41,347	(387,191)	(13,896)	(7,639)	(367,379)			
% Increase (Decrease)	5.46%	-13.64%	-5.52%	-12.87%	-9.40%			
Monthly Management Summary								
	Beginning	Charges	Payments	Adjustments	Ending Gross			
December Activity	3,906,292	2,843,819	(1,617,270)	(1,593,928)	3,538,913			
A/R Days Analysis								
	December	November	October	September	August	July	June	Increase (Decrease)
Gross A/R Days	36	37	43	45	50	48	46	(1)
Net A/R	2,216,728	2,132,212	2,279,613	2,249,883	2,284,006	2,085,467	2,239,955	84,516
Net A/R Days	36	37	41	41	49	43	47	(1)

DECEMBER 2022 EMMI PAYMENTS POSTED - \$1,617,270

ROLLING 12-MONTH TRENDS - CASH COLLECTED

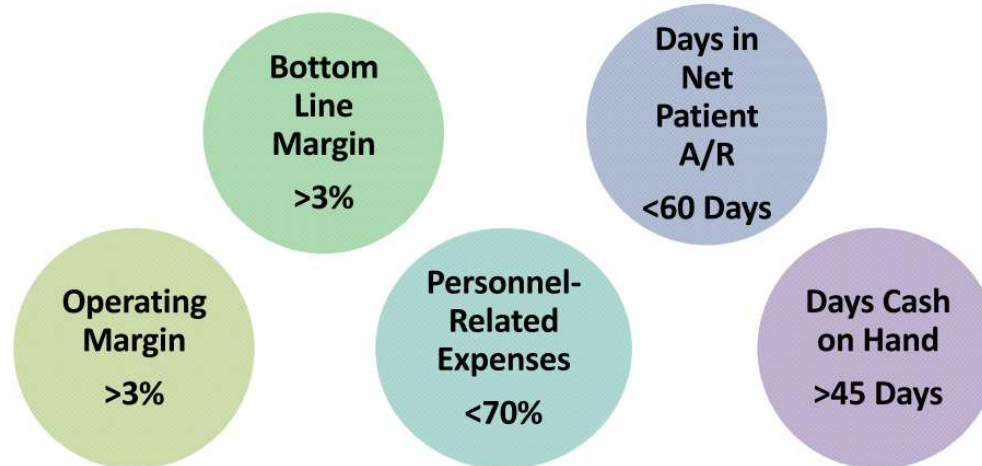


FY23 Collections by Financial Class	%
Medi-Cal Managed Care	80.38%
Medi-Cal	13.73%
Medicare	5.24%
Commercial	0.34%
Self-Pay	0.30%
Total	100.00%

SJ Health HRSA Financial Metrics

Financial Metric	FY2021	FY2022	FYTD2023
Cummulative Cost Per Unique Patient	1,098	1,315	1,011
Medical Cost per Medical Visit	274	309	342

Key Financial Metrics: Capital Link Industry Guidelines



CAPITAL LINK FQHC FINANCIAL BENCHMARKS VS SJ HEALTH

DATA SUMMARY	Capital Link Target	SJ HEALTH FYTD FY23
FINANCIAL HEALTH		
1 Operating Margin As a % of Operating Revenue	>3%	4%
2 Bottom Line Margin As a % of Operating Revenue	>3%	5%
3 Days Cash on Hand	>45 Days	52
4 Days in Net Patient Receivables	<60 Days	41
5 Personnel-Related Expense (PRE) As a % of Operating Revenue	<70	65%

QUESTIONS & ANSWERS





San Joaquin Health Centers
Financial Statement Comments
December 2022

Summary of Clinics Year to Date

Billable visits for December are favorable to budget by 149. Net Patient Service Revenues for December are favorable to budget by \$5,476.

YTD Supplemental Revenue includes the recognition of estimated Quality Incentive Program revenue for \$6,967,473. Based on the most recent information received on the QIP distribution, YTD financials include adjustments for \$182,089 for July through September 2022 and \$352,120 for January through June 2021 respectively. Combined Grants Revenue includes revenues for Behavioral Health Integration, Discovery Challenge Academy, SOR2, Enhanced Care Management and American Rescue Plan (ARP) grants for \$2,996,337. Also, YTD grant revenues are higher than budget due to the recognition of American Rescue Plan (ARP) grant revenue for \$765,299 for activity related to January 2021 through June 2021 period in July. Capitation and Managed Care Incentives are trending higher than budget with a favorable variance of \$136,296. YTD Other Revenue includes revenues accrued for \$335,423 related to Purchased Services provided to SJGH by SJCC per the MOU and Interest Income of \$25,306. Also, MOU and other income include YTD rent revenue from SJGH for \$59,044 related to the Manteca clinic respectively offset by rent expense as recommended by the auditors. Total YTD Operating Revenue is favorable to budget by \$1,104,452.

YTD Salaries and benefits expenses exhibit a favorable variance to budget by \$3,072,841 mostly due to lower than budgeted salaries and benefits for SJGH providers and employees providing services for the clinics. Also, Salaries and Benefits expenses are low due to YTD adjustment recorded in November to true up the payroll liabilities. Other operating expenses exhibit an unfavorable variance of \$3,132,332 largely due to Purchased Services with a favorable variance of 402,308 mainly offset by unfavorable variance in Professional Fees, Supplies, Interest, Depreciation, and Other Expenses for \$3,534,640. An estimated expense for the Purchased Services is recorded from July through December based on the MOU. Total YTD expenditures are unfavorable to budget by \$59,491.

Unaudited, as presented, Net Income of \$1,266,257 on a year-to-date basis is favorable compared to budget by \$1,044,961.

PFS payment issues update: EMMI now has access to the payment information needed to post the payments to patients' accounts, which has resulted in the decline in AR days.

Additional Factors Impacting Clinic Performance Presentation

- Supplemental revenues are estimates based on historic performance and statewide pool amounts for the California Department of Public Health Quality Incentive Pool Program.
- FY23 Balance Sheet incorporates the final results for FY21 per the financial statement audit.



**San Joaquin Health Centers
Board of Directors Meeting
January 31, 2023**

**GRANTS UPDATE
Jeff Slater**

SJ Health continues to make strong progress on implementing projects/activities funded by its portfolio of grants while focusing on charging expenses to grants on a timely basis.

Among a few of the many highlights over the last few months are:

- With a \$75,000 grant from Exact Sciences, SJ Health has implemented a new colorectal cancer screening workflow with a new non-invasive screening option to increase colorectal cancer screening rates among our patients ages 45-75.
- With a \$431,622.00 grant from the Public Health Institute, SJ Health has begun expanding its screening for adverse childhood experiences (ACEs) beyond its pediatric patients. ACEs screening is being piloted in sports medicine clinic. With plans to begin expanding screening in family medicine and OB/GYN clinics. Additionally, SJ Health has used this grant to subcontract with Child Abuse Prevention Council to ensure that patients screened as high-risk receive needed community-based case management to address their non-clinical needs.
- With funding from Sunlight Giving, SJ Health has purchased the books needed to begin a Reach Out and Read Program at its Stockton Health Center. Pediatricians will provide free age- and language- appropriate books to their patients during well child visits while encouraging parents/caregivers to read to their children.

Grant Declined by SJ Health

On November 29, 2022, the Board of Directors retroactively approved the submission of a grant proposal to California Department of Public Health (CDPH) for Reimbursement for Monkeypox (MPX) Administration and MPX Vaccine Outreach/Education.

On January 13, 2023, SJ Health received notice that it had been awarded a grant of \$21,459. Upon reviewing the grant award including the reporting requirements and eligible expenses, SJ elected to not accept this grant. This will have no impact on access to MPX vaccine. SJ Health will continue to take MPX vaccine out to the community as needed.

Grant Funds Returned by SJ Health

As reported to the Board of Directors on December 28, 2022, SJ Health received a \$175,000 grant from Sunlight Giving to support the reopening of the Manteca Health Center and the addition of dental services. Upon notifying Sunlight Giving's program officer that SJ Health would not be including dental services at the Manteca Health Center (due to unexpected space constraints and expense) but continues to look for other opportunities for expanding dental access, she requested the return of the grant funds.

While requesting the return of the grant funds, she emphasized that increasing access to dental services in San Joaquin County remains important to Sunlight Giving and it will consider any future SJ Health capital projects focused on the expansion of dental services for children and families.

San Joaquin Health Conflict of Interest

Susan Thorner, MHSA
Training Resources Network, Inc.
January 2023

Learning Objectives

- ▶ To understand BPHC's requirements regarding conflict of interest
- ▶ To increase the board's understanding of & confidence regarding conflict of interest &
- ▶ To understand the board role & responsibilities regarding conflict of interest.

Summary of BPHC Requirements Conflict of Interest

The health center has & implements written standards of conduct that apply, at a minimum, to its procurements paid for in whole or in part by the federal award. Such standards:

- ▶ Apply to all health center employees, officers, board members & agents involved in the selection, award, or administration of such contracts;
- ▶ Require written disclosure of real or apparent conflicts of interest;
- ▶ Prohibit individuals with real or apparent conflicts of interest with a given contract from participating in the selection, award or administration of such contract;
- ▶ Restrict health center employees, officers, board members & agents involved in the selection, award, or administration of contracts from soliciting or accepting gratuities, favors or anything of monetary value for private financial gain from such contractors or parties to sub-agreements (including [subrecipients](#) or affiliate organizations);
- ▶ Enforce disciplinary actions on health center employees, officers, board members & agents for violating these standards.

Demonstrating Compliance

A health center would demonstrate compliance with these requirements by fulfilling the following: (See HRSA Compliance Manual for complete list)

- ▶ The health center is able to provide document(s) that contain its written standard of conduct for the selection, award & administration of contracts that, at a minimum, apply to its procurements paid for in whole or part by federal award.

Demonstrating Compliance

The written standards of conduct:

- ▶ Apply to all health center employees, officers, board members & agents involved with the selection, award or administration of such contracts
- ▶ Require written disclosure of any real or apparent conflicts of interest.
- ▶ Prohibit individuals with real or apparent conflicts of interest in participating in the selection, award or administration of such contracts
- ▶ Prohibit accepting gratuities, favors or anything of monetary value
- ▶ Provide for disciplinary actions for violating the conflict of interest requirement

Demonstrating Compliance

- ▶ The health center has a process for disclosing real or apparent conflicts of interest in writing.
- ▶ The health center has a process to inform employees, officers, board members, & agents of its conflict of interest standards of conduct.
- ▶ The health center was able to produce documentation that it adhered to its standards of conduct related to the identified conflict(s) of interest, including the completion of written disclosures for procurements involving federal funding.

The Board Role & Responsibilities

- ▶ The Board is responsible for reviewing & approving the standards of conduct.
- ▶ Annually, the board members disclose any potential conflicts of interest.
- ▶ Periodically, during a board meeting if a real or apparent conflict of interest is identified by a board member:
 - ▶ Notify the board members there is a conflict of interest;
 - ▶ The board member should remove themselves from the discussion & vote; &
 - ▶ Document the conflict of interest in the board minutes.

Resources

- ▶ The Health Center Program Compliance Manual
<https://bphc.hrsa.gov/programrequirements/compliancemanual/>
- ▶ The Operational Site Visit Protocol
<https://bphc.hrsa.gov/programrequirements/svprotocol>



▶ Questions?

2022-2023 Statement of Economic Interests



Form 700

A Public Document

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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 3000 • 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 2022

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and 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. 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-FILING 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's New

Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**.

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:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

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.)

Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When to file:

Annual Statements

⇒ March 1, 2023

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 3, 2023

- 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, 2022, and December 31, 2022, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2024, or April 1, 2024, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2023. (See Reference Pamphlet, page 6, 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.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 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.

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, 2022, through December 31, 2022. If the period covered by the statement is different than January 1, 2022, through December 31, 2022, (for example, you assumed office between October 1, 2021, and December 31, 2021 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 2022.

- 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, 2022, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2022, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2021, and December 31, 2021, 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 2022.

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, 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, 2022, through December 31, 2022.

-or- The period covered is / / , through December 31, 2022.

Assuming Office: Date assumed / /

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

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

The period covered is January 1, 2022, through the date of leaving office.

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

4. Schedule Summary (required)

► Total number of pages including this cover page: _____

Schedules attached

Schedule A-1 - Investments – schedule attached

Schedule A-2 - Investments – schedule attached

Schedule B - Real Property – schedule attached

Schedule C - Income, Loans, & Business Positions – schedule attached

Schedule D - Income – Gifts – schedule attached

Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

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 13, 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)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> 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 2022 annual statement, **do not** change the pre-printed dates to reflect 2023. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2023, through December 31, 2023, will be disclosed on your statement filed in 2024. 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 3 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.

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:

____/____/22 ____/____/22
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:

____/____/22 ____/____/22
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:

____/____/22 ____/____/22
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:

____/____/22 ____/____/22
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:

____/____/22 ____/____/22
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:

____/____/22 ____/____/22
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 13.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, 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 15.)
- 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 16, 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 13.) (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 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

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.
- 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 20 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 IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/22	____/____/22	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

INVESTMENT REAL PROPERTY

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

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/22	____/____/22	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____

Yrs. remaining

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 IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/22	____/____/22	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

INVESTMENT REAL PROPERTY

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

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/22	____/____/22	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____

Yrs. remaining

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 13.) 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 11, 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 8.)

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 14, 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.

SCHEDULE B
Interests in Real Property
 (Including Rental Income)

Name _____

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/22	____/____/22
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/22	____/____/22
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

* You are not required to report loans from a commercial lending institution 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* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable _____

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable _____

Comments: _____

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 13.)

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 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- 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 16.)
 - **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,

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?

disclose the number of years remaining on the lease.

- 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 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	IF APPLICABLE, LIST DATE:
<input type="checkbox"/> \$2,000 - \$10,000	<input type="checkbox"/> / / XX / XX
<input type="checkbox"/> \$10,001 - \$100,000	<input checked="" type="checkbox"/> ACQUIRED
<input checked="" type="checkbox"/> \$100,001 - \$1,000,000	<input type="checkbox"/> DISPOSED
<input type="checkbox"/> Over \$1,000,000	
NATURE OF INTEREST	
<input type="checkbox"/> Ownership/Deed of Trust	<input type="checkbox"/> Easement
<input type="checkbox"/> Leasehold	<input type="checkbox"/> Other
IF RENTAL PROPERTY, GROSS INCOME RECEIVED	
<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$500 - \$1,000
<input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> \$10,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> 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.	
<input type="checkbox"/> 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	TERM (Months/Years)
8 % <input type="checkbox"/> None	15 Years
HIGHEST BALANCE DURING REPORTING PERIOD	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> \$1,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> Guarantor, if applicable	
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 11.) 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 13.) 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 8.)
- 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 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- 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 12.)

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 8.) **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

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 16)
- 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 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$520 limit in 2022. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

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

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.

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

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.

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 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: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
▶ If Gift, Provide Travel Destination _____	

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.

▶ 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	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(if gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
▶ If Gift, Provide Travel Destination <u>Sichuan Sheng, China</u>	

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.)

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 2021-2022, the gift limit increased to \$520 from a single source during a calendar year.

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 10.

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 10.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

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 3 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 13.)
- 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 14.)

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 8.)

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 14.)

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 2022 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. 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.

CEO Report – Previous 30 Days

- SJ Health Manteca – opening date remains TBD but must occur by end of February
- SJ Health Lodi – alternative site identified; broker negotiating lease terms
- QIP – PY5 QIP concessions finalized; cash impacts discussed with SJGH and County on 1/27; anticipate adjustments to YTD-FY23 SJ Health financials in February
- Mobile Health Center – pending Medi-Cal welcome letter
- CalAIM – seeking HPSJ funding to strengthen ECM/CS efforts in San Joaquin and to expand into Stanislaus
- County HR – Meeting 1/27 to discuss workforce strategies to meet current and future needs
- Strategic plan implementation
 - Three-year plan; Total effort: 75 projects with 14 project owners

