

Board of Psychology

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ISSUE MEMORANDUM

DATE	October 4, 2013
TO	Tom O'Connor Executive Officer
FROM	Kelli Okuma <i>Kelli Okuma</i> Retired Annuitant
SUBJECT	Board Member Administrative Procedure Manual

The attached DRAFT of the above referenced is submitted for review and consideration by the Board. This is a draft only and a starting point upon which the Board can discuss, delete, add and amend.

I have allowed for inclusion of appendices, such as Department of Consumer Affairs Travel Guidelines and Fair Political Practices Commission Statement of Economic Interests. I have not included all the documents for inclusion for this initial review by the Board.

The document does not yet contain a Table of Contents and is not properly formatted for page numbers and page breaks. Once the members have had an opportunity for review and input, the document can be updated accordingly.

Table of Contents

CHAPTER 1

INTRODUCTION

DRAFT

Mission

The Board of Psychology (board) protects and advocates for Californians by promoting the highest professional standards through its licensing, regulation, legislation, enforcement, continuing education and outreach programs.

Vision

Ensuring excellence in psychological services for all Californians.

Overview

The California Board of Psychology was established in 1958 when the first psychologists were certified with the state. The board is one of 40 boards, bureaus, commissions, committees and programs that fall under the organizational structure of the Department of Consumer Affairs (department). The Business, Consumer Services and Housing Agency, under the auspices of the governor, oversees the department. The department protects and serves California consumers while ensuring a competent and fair marketplace.

The board consists of nine members (five licensed psychologists and four public members) who are appointed to the board for four-year terms. Each member may serve a maximum of two consecutive terms.

Business and Professions
Code sections 2920,
2921 and 2922

The Governor appoints two public members and five licensed members. The Senate Rules Committee and the Speaker of the Assembly each appoint a public member. Board members serve in non-salaried positions but are paid per diem for each Board meeting, committee meeting and other board business as approved by the Board's president.

This procedure manual is updated as necessary and provided to board members as a ready reference of important laws, regulations, department policies and board policies. It is designed to help guide the actions of the Board members and to ensure effectiveness and efficiency.

CHAPTER 2 BOARD MEETING PROCEDURES**DRAFT****Frequency of Meetings**

Business and Professions
Code sections 2926 and
2927

The board typically meets four times annually to make policy decisions and review committee recommendations. Special meetings may be called at any time by the president of the board or at the written request of any two members of the board.

The board endeavors to hold meetings in different geographic locations throughout the state when possible as a convenience to the attending public and licensees.

Board Member Attendance at Board Meetings

Board Policy B-95-01

Board members are expected to attend each board meeting. If a member is unable to attend, he/she is asked to contact the board president or the executive officer and ask to be excused from the meeting for a specific reason. All board members are expected to attend all committee meetings for each committee to which the board member has been assigned. All board members shall attend the entirety of any board or committee meeting unless excused by the president. The entirety of a meeting shall mean from the date and time of the beginning of the meeting as set forth on the official agenda for said meeting until the official adjournment of the meeting by vote of the board.

Board Member Participation

Board Policy B-95-01

The board president may contact a member who has missed three consecutive meetings to determine the reason he/she has been absent and whether or not the member is able to continue serving as an active board member. The president may suggest that the member consider resigning if, in the opinion of the president, the absences lack good cause.

The board, by resolution, may request in writing to the appointing authority that a member be replaced. The member shall be notified in writing of such proposed action and be given the opportunity to present to the board his/her written or oral arguments against such action prior to the board adopting the resolution.

Public Notice/Information at Board Meetings

Government Code
section 1120 et. seq.

Meetings are subject to all provisions of the Bagley-Keene Open Meeting Act. This act governs meetings of state agencies . It specifies meeting notice and agenda requirements and prohibits discussing or taking action on matters not included in the agenda. Any *general* discussion of examinations or disciplinary procedures shall be held in public.

Appendix

The board may meet in closed session to discuss examinations, deliberate on enforcement cases, and review personnel issues where a public discussion would compromise the integrity of these subjects. If the agenda contains matters that, on advice of legal counsel, are appropriate for closed session, the agenda shall cite the particular statutory section and subdivision authorizing the closed session.

Quorum

Business and Professions
Code section 2927

Five members of the board constitute a quorum for transaction of business at any meeting of the board. At a meeting duly held at which a quorum of five members is present, a concurrence of three members of the board present shall be necessary to constitute an act or decision of the board.

Agenda Items

Board Policy

Agenda items are generally discussed and agreed upon at a full board meeting. Additional agenda items for a board meeting from any source, including board members, must be submitted to the executive officer at least 30 days prior to the scheduled meeting. The executive officer may confer with the board president prior to adding items to the meeting agenda.

Notice of Meetings

Government Code
section 11120 et. seq.

As mandated by the Bagley-Keene Open Meeting Act, meeting notices (including agendas for board meetings) must be sent to persons who have requested to receive such notices and posted on the board's website at least 10 calendar days in advance of the meeting. The notice must include a staff person's name, work address and work telephone number to provide further information prior to the meeting.

Record of Board Meetings

Board Policy

The minutes are a detailed summary of each board meeting, not a transcript. The minutes will be prepared and submitted for review by board members within 30 working days of the meeting. Board minutes must be approved at the next scheduled board meeting. Once approved, the minutes serve as the official record of the meeting.

Tape Recording

Government Code
section 11124.1 et. seq.
and Board Policy

Board meetings are tape-recorded by staff. Tape recordings may be erased or destroyed 30 days after the recording.

Board Policy

Staff disposes of the recordings only after the board has approved the minutes at its next scheduled meeting and the minutes are deemed an official record.

Webcasting

The board will webcast the board meetings when webcasting staff is available from the department to do so. Full board actions, reconvening for committee reports and public comments will be webcast. Committee meetings will not be webcast. The webcast will be posted on the board's website.

Meeting Rules

Board Policy

The board will be guided by, but not bound by, Robert's Rules of Order when conducting board meetings, except to the extent where it conflicts with state law (e.g., Bagley-Keene Open Meeting Act).

Appendix**CHAPTER 3****TRAVEL & SALARY POLICIES / PROCEDURES****Travel Approval**

Board Policy

Board members must receive prior approval from the board president for all travel except for regularly scheduled board and committee meetings to which the board member is assigned. Out-of-state travel requires Department of Finance and governor approval.

The board president and the executive officer must use the board's annual budget and department's Travel Guidelines when considering travel requests.

Appendix

Travel Arrangements

Board Policy

Board members should attempt to make their own travel arrangements, including airfare, lodging and rental cars. Board members should use the state contract airline, Southwest, whenever possible. The department provides instructions for board members to establish a state travel account under the "SWABIZ" acronym to use when making all board-related airfare arrangements.

Appendix

Out-of-State Travel

SAM section 700 et seq.

All out-of-state travel for persons representing the state must be approved by the board president and is ultimately controlled and approved by the governor. Once approved for out-of-state travel, board members will be reimbursed actual lodging expenses, supported by vouchers, and will be reimbursed for meal and supplemental expenses. Travel prior to approval by the governor is at the individual board member's own risk and reimbursement may be denied.

Travel Claims

SAM section 700 et seq.

Rules governing reimbursement of travel expenses for board members are the same as for management-level state staff. All expenses are claimed on the appropriate travel expense claim forms. The board's administrative team provides and maintains these forms and completes them as needed. It is advisable for board members to submit their travel expense forms within 60 days of receiving a request for travel expenses from the administrative technician. Expenses for travel claims submitted *after* the end-of-fiscal-year deadline may not be reimbursed.

The department's travel unit uses internet websites to calculate standard mileage reimbursement. If travel includes side trips other than traveling direct from one point to another and returning, each stop must be itemized and an address included.

Appendix

Salary Per Diem

Business and Professions
Code Section 103

Compensation, salary per diem and reimbursement of travel and other related expenses for board members is regulated by Business and Professions Code section 103.

In relevant part, this section provides for the payment of salary per diem for board members "for each day actually spent in the discharge of official duties" and provides that the board member "shall be reimbursed for traveling and other expenses necessarily incurred in the performance of official duties."

Travel Reimbursement and Payment of Salary Per Diem

Board Policy B-95-01

The following general guidelines must be adhered to in the payment of salary per diem or reimbursement for travel:

Board members attending meetings or events to perform a substantial official service are paid per diem and reimbursed for travel-related expenses. Attendance at gatherings, events, hearings, conferences or meetings other than official board or committee meetings are to be approved in advance by the board president and the executive officer.

The term "day actually spent in the discharge of official duties" means such time as is expended from the commencement of a board meeting or committee meeting to the conclusion of that meeting. If it is necessary for a board member to leave early from a meeting, the board president shall determine if the member has provided a substantial service during the meeting and, if so, shall authorize payment of salary per diem and reimbursement for travel-related expenses.

Unless it is an anticipated emergency, board members must get prior approval from the board president to leave a meeting early. Because the board only meets a few times a year, board members are expected to stay for the duration of the meeting and make their travel arrangements accordingly.

For board specified work, board members are compensated for actual time spent performing work authorized by the board president. That work includes, but is not limited to, authorized attendance at other gatherings, events, meetings, hearings or conferences; examination item writing, examination grading; and travel time on non-meeting days. Preparation time for board or committee meetings is compensated when eight hours is accrued.

Members must submit time sheet summary forms for actual work performed outside a board meeting in order to be compensated.

Appendix

CHAPTER 4 OTHER POLICIES / PROCEDURES

Appointment of Executive Officer

The board may employ a person exempt from civil service who shall be designated as an executive officer.

Specific instructions for the executive officer from the board members regarding implementing policy matters shall be coordinated through the board president.

Strategic Plan

The board meets at least annually to review, evaluate and update its strategic plan. The strategic plan shall include a mission statement, a vision statement and strategies to achieve goals, objectives and critical success factors for each board program. It is imperative that the plan be re-evaluated and updated each year.

Board Policy B-94-01

Appendix

Improper/Unprofessional Board Member Conduct

A member may be censured by the board if the board determines that he/she has acted in an inappropriate manner while conducting board business.

Removal of Board Members

Board Policy	The board, by resolution, may request in writing to the appointing authority that a member be replaced. The member shall be notified in writing of such proposed action and be given the opportunity to present to the board his/her written or oral arguments against such action prior to the board adopting the resolution.
B&P Code sections 106 and 2924	The governor has power to remove from office any member of the board for neglect of any required duty, for incompetency or for unprofessional conduct.
B&P Code section 106.5	The governor may also remove from office a board member who directly or indirectly discloses examination questions to an applicant for examination for licensure.

Resignation of Board Members

Government Code section 1750	In the event that it becomes necessary for a board member to resign, a letter shall be sent to the appropriate appointing authority (governor, Senate Rules Committee, or Speaker of the Assembly) with the effective date of the resignation. Written notification is required by state law. A copy of this letter shall also be sent to the director of the department, the board president and the executive officer.
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Officers of the Board

Government Code section 1750	The Board shall elect annually a president and vice president from among its members.
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Election of Officers

Business and Professions Code Section 2925	Elections for the offices of president and vice president shall be conducted at the fall board meeting. The newly elected president and vice president shall assume duties at the next scheduled board meeting. At least one of the offices of president and vice president must be held by a public member.
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Officer Vacancies

Board Policy	If the office of the president becomes vacant, the vice president assumes the office of the president and the board holds an election for the office of vice president at the next regularly scheduled board meeting.
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Access to Board Files and Records

Board Policy

No board member may access a licensee, applicant or complaint file without the executive officer's knowledge and approval of the conditions of access. Records or copies of records must not be removed from the board's office.

Communications with Other Organizations/Individuals

Board Policy

The executive officer, his/her designee or the board president serve as spokesperson to the media or to any individual or organization on board actions, policies or any communication that is deemed sensitive or controversial. Any board member who is contacted by any of the above should terminate the contact and inform the executive officer or the board president.

Board Staff

Board Policy

Employees of the board, with the exception of the executive officer, are civil service employees. Their employment, pay, benefits, discipline, termination and conditions of employment are governed by a myriad of civil service laws and regulations and often by collective bargaining labor agreements. Because of this complexity, all authority and responsibility for management of the civil service staff is delegated to the executive officer. Individual board members should not intervene or become involved in specific day-to-day board office operations. However, the board must hold the executive officer accountable for supervising all day-to-day operations.

Board Administration

Board members should be concerned primarily with formulating decisions on board policies rather than decisions concerning the means for carrying out a specific course of action. It is inappropriate for board members to become involved in the details of program delivery. Strategies for the day-to-day management of programs and staff shall be the responsibility of the executive officer under the supervision of the board president.

Examination Preparation

Board Policy

Board members shall not perform any function of examination development for the board or the department during their term as board members.

Correspondence

Board Policy Originals of any correspondence received by board members regarding official board business must be maintained in the board's office files. Copies of such correspondence must be given to the executive officer.

Statement of Economic Interest

Government Code section 81000 et.seq. The Political Reform Act requires appointed board members to publicly disclose their personal assets and income. The Fair Political Practices Commission is the agency responsible for issuing the Statement of Economic Interests Form 700. Board members must complete a Statement of Economic Interest when appointed, annually and when their appointment ends.

Appendix

Ethics Training

CGC section 11146 et seq. Ethics training for new and continuing board members will be accomplished in accordance with the law and departmental procedures.

Sexual Harrassment Prevention Training

Sexual harrassment prevention training for all board members will be accomplished in accordance with departmental procedures.

Contact with Licensees

Board Policy Board members must not intervene on behalf of a licensee for any reason. They must forward all contacts or inquiries to the executive officer.

Contact with Complainant/Respondent

Board members must not directly participate in complaint handling and resolution or investigations. To do so would subject the board member to disqualification in any future disciplinary action against the licensee. If a board member is contacted by a complainant/respondent or his/her attorney, he/she should refer the individual to the executive officer or board staff.

Appendix

Gifts from Candidates

Board Policy Gifts of any kind to board members from candidates for licensure with the board are not permitted.

Conflict of Interest

Government Code
section 87100

No board member may make, participate in making or in any way attempt to use his or her official position to influence a governmental decision in which he/she knows or has reason to know he/she has a financial interest. Any board member who has a financial interest shall disqualify himself/herself from making or attempting to use his/her official position to influence the decision. Any board member who feels he/she is entering into a situation where there is a potential for a conflict of interest should immediately consult the executive officer or board president.

Board Policy B-96-02

It is a conflict of interest for a board member to seek office in a professional association or to actively sponsor or support others seeking office in such associations, to use his/her position as a board member to further one's own personal interest or concerns, discuss confidential board business with anyone except other board members and board staff, or to publically espouse opinions on behalf of the board without specific board approval to do so.

Performance Appraisal of the Executive Officer

CGC section 11126(a)(4)
and Board Policy P-97-02

The board evaluates its executive officer on an annual basis at the May board meeting. Approximately two months before the meeting, the assistant executive officer will direct that all board members receive a copy of the evaluation form with instruction to complete their evaluations individually and forward them directly to the board president. The board president will review all evaluations and based on all responses and comments, will prepare a draft appraisal. The president will deliver a copy of the draft appraisal to all board members for review at the May meeting.

Appendix

The matter of the executive officer evaluation will be placed on the agenda for the May meeting. The board members will meet first in closed session to review and approve the draft appraisal. The board members will then meet with the executive officer to discuss the appraisal. Actions requiring corrective measures shall include specific remedies and reporting timeframes.

Matters relating to the performance of the executive officer are discussed by the board in closed session unless the executive officer requests that it be discussed in open session.

Board Member Orientation Training

Business and Professions
Code Section 453

Every newly appointed board member shall, within one year of assuming office, complete a training and orientation program offered by the department regarding, among other things, his/her functions, responsibilities, and obligations as a board member.

Objectives of the program are to understand:

- separate roles of the executive officer, the board, board members, and board staff
- conflicts of interest
- importance of completing and filing the annual Statement of Economic Interest Form 700 and taking mandatory training
- Bagley-Keene Open Meeting Act
- board member roles in the policy making process
- discipline process and board members' role as "judge"

Appendix

CHAPTER 5

DUTIES OF THE BOARD PRESIDENT AND VICE PRESIDENT

Board President

Board Policy B-2005-01

The president shall:

- preside at open/closed session board meetings and official regulation hearings
- assure that agenda timeframes are followed
- appoint chairpersons of all committees and defines the responsibilities of the chairpersons
- serve as an ex-officio member of all committees
- assure that all board members adhere to all board policies
- serve as delegate or alternate delegate to Association of State and Provincial Psychology Boards (ASPPB) or appoint another board member to serve in such capacity

- represent the board in communications relating to board action or policy or designate another board member to represent him/her if necessary
- approve or disapprove board members' travel other than regularly scheduled board meetings; such approval shall not to be unreasonably withheld
- assume responsibilities usually vested in or customarily incident to the office of president and otherwise prescribed by law
- serve as immediate supervisor of the executive officer
- make decisions respecting emergency or urgent matters between meetings of the board
- sign decisions and rulings of the board and minutes after approval by the board
- serve as liaison between the board and department's deputy director of board relations

Vice President

If the president is temporarily unable or unwilling to perform his/her duties as president, the vice president shall perform all of the duties of the president, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the president.

CHAPTER 6**EXECUTIVE OFFICER****Appointment**

The board appoints an executive officer who is exempt from civil service and serves at the pleasure of the board.

Role

The executive officer is the board's chief executive officer. He/she implements the policies developed by the board.

Recruitment

The board may institute an open recruitment plan to obtain a pool of qualified executive officer candidates. It may also utilize proven equal employment opportunity and personnel recruitment procedures.

Selection

A qualified candidate for executive officer must demonstrate the ability to supervise employees and handle conflict resolution and complaint mediation. The executive officer must also demonstrate effective written and verbal communication skills and have knowledge and expertise in the areas of legislation, regulations, administration, examination, licensing, enforcement, legislation and budgets.

The selection of a new executive officer is included as an item of business, which must be included in a written agenda and transacted at a public meeting.

CHAPTER 7

BOARD COMMITTEES

Standing Committees

The board has seven standing committees:

- Continuing Education Committee
- Legislation Committee
- Licensing Committee
- Outreach and Consumer Education Committee
- Enforcement Committee
- Contemporary and Emerging Issues Committee

Internal organization of each committee is at the president's discretion except as specified in this manual.

Committee meetings are generally held in conjunction with regularly scheduled board meetings and are fully within the scope of the public meeting act.

Committee Appointments

The board president determines committee composition, whether standing or special; however, committee members may make recommendations for new members.

Committee members' terms expire when the appointing president's term expires.

Ad hoc committees will be established by the board as needed. Members and the chairperson will be appointed by the president. Ad hoc committees may include the appointment of non-board members. When appointing non-board members, all impacted parties should be represented.

Record of Committee Meetings

Staff prepares a summary of the committee's discussion/recommendations. These highlights are presented to the full board at its next regularly scheduled board meeting.

Staff Participation

Each committee will have an assigned staff to provide support and assistance. Staff will prepare highlights of the committee's discussion/recommendations.

Continuing Education Committee

It is the goal of this committee to ensure a framework of relevant continuing education for psychologists by reviewing continuing education policies and recommending regulatory changes to keep the board's continuing education program consistent with the evolution of the professions.

Legislation Committee

It is the goal of this committee to advocate and promote legislation and develop regulations that advance the ethical and competent practice of psychology in order to protect consumers of psychological services. The committee reviews and tracks legislation that affects the board, consumers and the profession of psychology, and recommends positions on legislation for consideration by the board.

Appendix**Examination Committee**

It is the goal of this committee to ensure a valid and reliable examination process to assess professional knowledge by working with ASPPB and with the department's Office of Professional Examination Services to ensure valid and reliable national and California examinations.

Outreach and Consumer Education Committee

It is the goal of this committee to provide critical information to all Californians regarding the evolving practice of psychology, relevant and emerging issues in the field of psychology and the work of the board.

Enforcement Committee

Board Policy B-97-02

It is the goal of this committee to provide public protection against the negligent, incompetent, unethical, unlicensed and/or unlawful activities related to the practice of psychology by maintaining and applying the board's disciplinary guidelines and retaining a qualified pool of expert case reviewers.

The chairperson of the enforcement committee shall be a public member.

Appendix

Credentials Committee

It is the goal of this committee to ensure the professional qualifications and competence of all applicants and licensees by considering issues such as education and supervised professional experience.

Contemporary & Emerging Issues Committee

CHAPTER 8

The purpose of this committee is to monitor and review trends, issues and relevant changes to the profession of psychology and report its findings and recommendations to the board.

ASSOCIATION MEMBERSHIP

CHAPTER 9

The Board maintains membership in ASPPB. This organization is the alliance of state, provincial, and territorial agencies responsible for the licensure and certification of psychologists throughout the United States and Canada. ASPPB is the owner and developer of the national examination for licensure and certification in psychology. A national database of regulatory actions taken against licensed psychologists is maintained by ASPPB. Membership in the association aids the Board in staying current with relevant and emerging issues on a national level.

ENFORCEMENT AND INFORMATION

Complaint Disclosure

General complaints are not subject to disclosure. In a citation and fine action, the board will provide the public, upon request, with a copy of a final citation and fine document.

Disciplinary Actions

The board provides information regarding formal discipline/accusations only after the case has been filed with the Office of the Attorney General. An "accusation" is the first public document in any case. The accusation is prepared and filed by the Office of the Attorney General. Once the accusation is filed, it is a public document and is posted on the board's license verification website. If the accusation results in an order/decision, it is also posted on the board's license verification website once it is final.

Final decisions are reported to the national disciplinary database maintained by the ASPPB.

Board Policy B-96-02

Recusal Criteria in Disciplinary Decisions

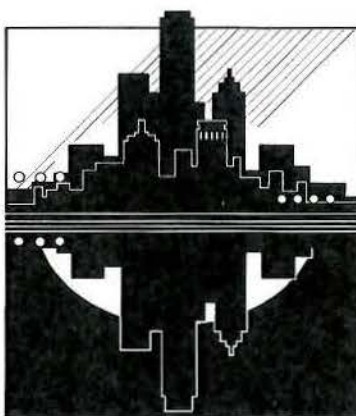
Board members must recuse themselves from discussion and decision making of disciplinary matters if he/she had or has a personal, business or social relationship with a respondent in a disciplinary case, was involved in a consulting capacity in the complaint or investigation or cannot for any reason maintain impartiality in a disciplinary case.

Licensee Disciplined in Other States

The board considers enforcement action against California licensees who have been disciplined in other states. The board's enforcement staff determines if there are grounds for disciplinary action in California and takes appropriate action.

Appendix

DEPARTMENT OF CONSUMER AFFAIRS TRAVEL GUIDE



**Office of Administrative Services
Accounts Payable Unit
January 2013**

Disclaimer

Bargaining Contracts, Department of Personnel Administration (DPA), Departmental Policy and the State Administrative Manual (SAM) sets forth the information contained in this Travel Guide. If any of the information within is in conflict with the most recent provisions set forth by the said mentioned above then those provisions will supersede this guide. Information provided in this guide is routinely updated by various control agencies. The traveler or user of this guide must always make sure they have the most current information.

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CHAPTER 1

INTRODUCTION AND DEFINITIONS

Introduction

The purpose of this guide is to provide and define the basic travel reimbursement rules for employees who are required to travel on official state business, methods of travel that are available, and how to use them. In accordance with the State Bargaining Contracts, Department of Personnel Administration Sections 599.615 - 599.638.1 and the State Administrative Manual (SAM) Section 0700. If any of the information herein is in conflict with the most recent provisions set forth by the bargaining contract or government code sections cited above, then those provisions will supersede this guide. In addition, information provided in this guide is routinely updated by various control agencies. The traveler or user of this guide must always make sure they have the most current information.

Note: The travel reimbursement program is subject to Internal Revenue Service (IRS) requirements. There are no flat reimbursement rates. All items claimed are to be for the actual amount of the expense, up to the maximum rates allowed for all State officers, employees, and agents of the State traveling on official state business.

Who can file a claim

All DCA employees and any agent of the State (listed below) may request a travel advance and/or travel reimbursement using the appropriate department forms. Certain restrictions may apply (See reference-related section for specific requirements).

Statutory Board Members are individuals appointed to serve on boards or commissions established by law. Members are appointed by the Governor, Legislature or Department Head. Reimbursement for necessary travel expenses is based on the rates for non-represented employees.

Non-Statutory Board Members are individuals appointed to serve on boards, commissions or task forces that are created by agency secretaries, department directors, or executive officers on an as-needed basis to fulfill the department's mission. Reimbursement for necessary travel expenses is based on the rates for non-represented employees.

Proctors are intermittent hires through State Personnel Board. Proctors administer written or physical agility exams for civil service classification. Reimbursement for necessary travel expenses is based on the rates for non-represented employees.

Volunteers are individuals who voluntarily perform services for the State without pay. The volunteer must sign an Oath of Allegiance, which is kept on file at the department with the Volunteer Service Agreement. Volunteers will be reimbursed for necessary travel expenses at the rate negotiated for State employees performing comparable duties.

Terms

Short Term Travel: Expenses incurred at least 50 miles (one-way) from headquarters and/or residence when applicable, and is less than 31 consecutive days.

Long Term Travel: Travel that is in excess of 30 consecutive days becomes Long Term Travel. Specific reimbursement rates and reporting requirements apply, contact your Travel Liaison.

Per Diem Expenses: State business meals, lodging and all appropriate incidental expenses incurred while on travel status.

Transportation Expenses: Various modes of transportation used while on official state business. For example: airfare, vehicle, taxi and shuttles expenses.

Business Expenses: Charges necessary to the completion of official state business; such as business phone calls, emergency clothing and emergency supplies. All purchases shall be justified, and if the total business expense is over \$25.00, the claim must be approved by the DCA Fiscal Officer.

Conference or Convention: A meeting with a formal agenda, of persons to discuss or consult on specific work related subjects with the purpose of exchanging views, providing lectures or dialogue or providing or gaining skills and/or information for the good of the State. Require an approved training class request, must attached to Travel Expense Claim.

Non-State Sponsored Conference: Planned, arranged and funded by an outside entity.

State Sponsored Conference: Planned, arranged and funded by state agencies for the benefit of the State and/or outside parties for the purpose of conducting state business.

Policies

Official Established Headquarters: Shall be designated for each state officer and employee and defined as the place where the officer or employee spends the largest portion of their regular workdays or working time, or the place to which he/she returns upon completion of special assignments. In some instances, however, it may be in the best interest of the department to designate either an employee's residence address or an assigned geographic area as his/her headquarters. Home-as-headquarters and geographic area designations will be based upon a determination of "economic merit" for geographic and logistical circumstances where the State benefits from such a determination, either in increased efficiencies or reduced costs.

Signature Authority: The signature of the approving officer certifies that the traveler is authorized to travel, the expenses incurred were to conduct official State business and that the items claimed are appropriate and keeping within the rules that govern state business travel. Typically the approving officer would be the traveling employee's immediate supervisor.

The Deputy Director of Board Relation approves Board Presidents travel expense claims. Once they have been reviewed and initialed by the Executive Officer. The Board President shall approve the Executive Officers & the Board Members travel claims. All approving officers must have a signature card on file with the Cashier's Office.

Note: See DCA Policy, Form and procedures regarding Authorized Signatures posted on the DCA Intranet.

CHAPTER 2

PER DIEM ALLOWANCES

Introduction

The State provides for reimbursement of actual and necessary out of pocket expenses while traveling on state business. When determining the appropriate amount of reimbursement allowed for meals, lodging and incidentals, two criteria need to be considered distance and time. Employees on travel status must be at least 50 miles from home/headquarters. The most direct route determines this distance.

For Short Term Travel Status Per Diem (meals, lodging and incidentals), several factors need to be considered such as:

- The bargaining unit of the employee (Represented or excluded).
- Geographical location of travel must be at least 50 miles (one-way) from where the trip begins headquarters and/or home. Factors: Which is the closest distance? Is travel during normal working hours or not? Is it a second work site? Etc.
- The time frames the trip started and stopped.
- The type and location of facilities used for lodging.

Lodging Rates

Short-term reimbursement rates for lodging expenses are as follows:

Lodging Reimbursement	Up to the Maximum Rate
Statewide (except for those listed below.)	\$84.00 room rate plus taxes.
Los Angeles & San Diego County.	\$110.00 room rate plus taxes.
Alameda, San Francisco, San Mateo & Santa Clara Counties.	\$140.00 room rate plus taxes.
<i>For R-BU 2 employees only</i> Orange & Marin Counties	\$110.00 room rate plus taxes <i>with prior supervisor approval.</i>

Hotel Tax Waiver

The Hotel/Motel Transient Occupancy Tax Waiver, Form 236 (New 9-91) should be used whenever possible. This form must be completed in advance and given to the hotel for their records. In most cases, employees must ask for the exemption at time of reservation. Some hotels will not honor the tax waiver.

Acceptable Receipts

Lodging receipt must indicate the establishment's name, address, and check in/out date and time, number of occupancy, room rate, taxes and method of payment.

Sharing a Room

When sharing a room with another state employee each person can claim ½ the room rate or one employee can claim the entire amount and reference the other person in the comment section. Both employees should file their travel expense claims at the same time and a copy of the other's claim should be attached to their own.

Meal Rates

There are no flat reimbursement rates. All items claimed are to be for the ACTUAL AMOUNT OF EXPENSE, up to the following maximum reimbursement amounts listed below. The employee (or agent of the state) shall not claim reimbursement for any meals provided by or included in the cost of the hotel stay, airfare, and conference or convention registration fee and/or provided by the terms stated in a state contract.

Expense	Max Reimbursement	Expense	Max Reimbursement
Breakfast	\$6.00	Dinner	\$18.00
Lunch	\$10.00	Incidental	\$6.00

Less Than 24 Hours

The following table shows conditions under which a represented or non-represented employee may be reimbursed for meals while on travel status, if the trip is less than 24 hours:

Starts trip on OR before	Returns from trip on OR after	Entitled to
6:00 a.m.	9:00 a.m.	Breakfast
4:00 p.m.	7:00 p.m.	Dinner

NOTE: Board and Committee Members are entitled to meals, including lunch, on a one-day trip only when attending official scheduled Board or Committee meetings. These meal expenses are excused from the travel status mileage requirement, but all time requirements are applicable. (Example: Start trip at or before 11:00 a.m. and end at or after 2:00 p.m. to claim lunch). In addition, meals on trips of less than 24 hours will be reported as a taxable fringe benefit as required by the IRS.

Over 24 Hours

If a trip is over 24 hours but less than 31 consecutive days, a represented or non-represented employee is entitled to Breakfast, Lunch and Dinner for every full 24 hour period of time while on travel status. The following table shows the meal entitlements for the last fractional period of time:

Starts trip on OR before	Returns from trip on OR after	Entitled to
0600	0800	Breakfast
1100	1400	Lunch
1700	1900	Dinner

Incidentals

Incidental reimbursement is allowed for every full 24 hours of travel up to the maximum of \$6.00 for actual, necessary expenses. Incidentals include, but are not limited to, expenses for laundering/pressing of clothing and tips or gratuities for services such as porters and baggage handlers.

Business Related Meals

In rare instances, the cost of business-related meal expenses may be allowed. It must be clearly shown that it was impractical to conduct the State's business during working hours and that the meal took place in conditions beyond the employee's control. Justification should be provided on the TEC. The statement must include the purpose or goal of each business-related meal and the unusual conditions that justify payment. The employee may claim expenses not to exceed the breakfast, lunch or dinner allowance, whichever meal was consumed. The amount must be supported by a voucher or receipt for represented employees. Claims must include the establishment, the persons in attendance and the business conducted during the meal period. No reimbursement is allowed for the meal if the employee claims per diem for that day.

Allowable meals may include: participants from different cities hold a luncheon to allow one or more of them to make connections on a scheduled flight; an employee is required to go to lunch as a member of a group, such as a Board or Commission where official business is conducted; the meeting does not adjourn during the lunch and the employee has no choice of place to eat.

Non-allowable meals include: two or more employees go to lunch together and continue their business as an incidental to the meal; the meal is strictly for public relations purposes; when departments call meetings with their own and /or other department employees to conduct state business; the meeting could have taken place during regular working hours.

Receipts

Although the DCA does not currently require receipts for most meals or incidentals (except as noted above), the traveler must retain all their meal and incidental receipts for IRS purposes.

Overtime Meals and Rates

Overtime meal reimbursement is allowed when the employee works two excess hours either consecutive or contiguous to regular scheduled work hours. Rates and terms are defined by each bargaining unit contract as stated below. In determining the overtime hours worked for meal compensation, do not include any breaks for meals. Only one meal allowance may be claimed each day unless the employee has worked a minimum of 16 hours. For every six additional hours worked in excess of 10 hours, another meal allowance may be claimed, not to exceed three overtime meals within twenty-four hours.

Bargaining Unit	Rate	Consecutive*	Contiguous*
7 & 10	\$7.50	X	
1, 4, & 11	\$8.00		X
2, 9, 12, 19, & 21	\$8.00	X	
Excluded , 16 & 21 (exempt FLSA)	\$8.00	X	

Definitions

Consecutive: works either 2 hours before or 2 hours after normal work hours on a regular scheduled workday. Works 2 hours in excess of normal work hours on weekends, holidays, or regular scheduled day off (RDO).

Contiguous: Works 2 or more hours in excess of the number of hours worked on regularly scheduled workday.

Excluded WWGE & Represented Employees Exempt From FLSA is only entitled to overtime meals for extended arduous work.

*Arduous Work OT Meal**

Meals for Extended Arduous Work. On those rare occasions when an employee who is in a work week group other than work week group 2 would be required to physically or mentally work 10 hours or more (not including any breaks for meals) for an extended period of time. The employee, with approval of the appointing authority, may claim the actual cost of an arduous work meal up to \$8.00. Such meals should only be approved when it is clear that the work schedule is consistently in excess of a normal full time schedule. Occasional extra hours worked, consistent with the nature of other than Work Week Group 2 work schedule; do not meet the criteria for Extended Arduous Work Meals.

Excess Lodging Policy and Procedure

Reimbursement for lodging expenses in excess of the state specified rates, excluding taxes, require prior written approval from DPA and/or the DCA. A completed Excess Lodging Request (STD 255C) form should contain:

- ✓ A list of at least three hotels contacted using the American Express Lodging guide website to obtain state rate lodging. Contact additional hotels if no state rate hotels are found within the work area.
- ✓ Supporting documentation that a reasonable effort was made to locate lodging at the state-specified rates. Using only higher rate hotels in the documentation cannot be considered reasonable efforts.
- ✓ Explain any applicable reasons for the state business need for an exception to the State's standard lodging rate.
- ✓ Obtain all required signatures and submit the request to the DCA Travel Unit at least 15 working days prior to the trip, when possible.
- ✓ Employees who incur expenses in excess of standard reimbursement will be responsible for the difference if the excess lodging request is denied.
- ✓ Attach agendas for any conference or convention that would assist in the travel justification.

Reasonable Accommodation

Can be obtained through Health & Safety when travel requirements are a hardship to the employee for medical reasons with supporting documentation. Please obtain the Reasonable Accommodation approval prior to commencing the trip.

Exception to Travel Status Policy

It is the policy of the DCA to adhere to the rules and regulations as defined by the Department of Personal Administration (DPA) regarding the approval of requests for reimbursement within 50 miles of the employees home or headquarters when conducting official state business. Extreme Acts of God and Nature that place the employee in harms way are automatic and will be approved after the fact, when fully documented.

Note: All exceptions to travel status reimbursements will be reported as a taxable fringe benefit as required by the IRS.

Exception Authority, Limits and Criteria

The DPA delegated the exception to travel status authority to the Director of the DCA who delegated the authority to the Deputy Director. There is no other allowable signature authority for this delegation. This delegation is extended with the provision that it will be administered according to the criteria, considerations and record keeping requirements as stated below. All exceptions are subject to audit by the DPA. Exceptions are to be granted in advance of the occurrence by the appointing power.

This delegation does not extend to the approval of meals or lodging at either the home or headquarters location. There is no allowance for any increase in the standard short-term travel reimbursement rates for meals and lodging or partial exceptions, such as lodging allowance without meals. When exceptions meet all the requirements and are granted by the Deputy Director, the employee is entitled to full short term travel reimbursement rates. This exception is not to be used in lieu of overtime for one-day travel.

Exception requests will be considered under a limited number of circumstances, when the employee is required to be away from his/her home and headquarters locations for more than a single day, but less than 50 miles. Based on the nature of the work performed, the hours of work or the apparent road/weather conditions make it impractical for the employee to return home or to the headquarters location at night.

The DPA has provided guidelines for an exception approval criterion that includes reasonable commute mileage. State departments are expected to demonstrate that every consideration has been given to minimize the cost to the State through responsible planning and scheduling.

Exception Process

A written request must be submitted in advance of the occurrence to the Accounting office for review and submission to the Deputy Director. The Executive Officer or the Division/Bureau/Program Chief must approve all exception requests.

Requests must contain the following information for each attendee:

- ✓ Name and classification of employee(s) requesting exception. If the time period and reason for expense are the same, submit a group request listing each employee's name, classification, the time period and reason.
- ✓ Name and address of the location expenses will be incurred.
- ✓ Name of the sponsor of the event.
- ✓ Reason(s) for the exception request; attempts made to reduce the costs.
- ✓ Amount of the anticipated expenses, including tax.
- ✓ For a conference or convention, when more than one attendee, explain why one employee could not achieve the goal and attach Training & Development request with approval.

Provide copies of the agenda, conference/convention announcements and map/mileage print outs. Once the exception request has been processed, a copy will be forwarded to the requesting office by the DCA Accounting Office. The requesting office must maintain a record of each request for the standard five-year record retention schedule.

CHAPTER 3

TRANSPORTATION

Introduction

The cost of transportation while on official state business should be accomplished by using the ***most economical*** means for the State.

Transportation expenses consist of:

- Commercial air fares
- Private vehicle use
- Commercial rental car use
- Gasoline for state or rental cars
- Taxis, shuttles or streetcar fares
- Parking of state, rental or privately owned vehicles
- Bridge and road tolls
- Emergency repairs (state cars only)
- Commuting Transit/Vanpool (EE Benefit) use

Supervisor's Responsibility

It is the supervisor's responsibility to ensure the method chosen for travel on State business is in the best interest of the State and not for the employee's convenience.

Determining the Most Economical Mode of Travel

When determining the most economical mode of transportation, the following costs should be considered:

- Employee's time
- Expenses for transportation (airline, bus, train, parking, shuttle, tolls, etc.)
- Expenses for meals, incidentals, lodging and any other state business expense
- The urgency of the situation
- If the employee must carry specialized equipment
- The number of stops and amount of equipment
- The number of persons to be transported (is it more economical?)
- Driving time one-way (is it over 2 hours?)
- Availability of transportation to and from the destination
- Overtime wages

Cost Comparison

Reimbursement will be made for the mode of transportation which is in the best interest of the State, considering direct expenses as well as the employee's time. If the employee chooses a more expensive mode of transportation, reimbursement will be for the least expensive mode of travel. Expenses incurred at the travel destination will be reimbursed based on the actual business expenses incurred while at that location. A cost comparison must:

- ✓ Be completed and attached to the TEC, showing both methods of travel.
- ✓ Include the least costly methods of travel for those expenses actually being substituted.
- ✓ Include only the expenses of traveling from one location to another. Do not include any work site expenses. Expenses incurred on site are to be claimed separately.

An employee choosing to use a more expensive mode of transportation will only be reimbursed for the amount it would have cost for the most economical mode of travel.

A cost comparison showing actual cost incurred versus the most economical mode and cost must be submitted with an employee's TEC. The cost comparison form is provided in Appendix A, for your convenience.

Example of Cost Comparison

The most common cost comparison is when the employee chooses to drive their personal vehicle versus using normal air transportation. For example, when an employee drives (having obtained supervisor's prior approval) to Los Angeles from Sacramento, the comparison is computed from the point the employee would normally have left on travel status in Sacramento to the point of landing in Los Angeles.

Air Costs		Vehicle Costs	
Ticket round trip	\$116.00	Mileage: city-to-city round trip:	
Mileage to/from airport			
30 miles x .565 cents =	\$ 16.95	720 miles x .565 cents per mile = <u>\$406.80</u>	
Parking	<u>\$ 12.00</u>		
Total	\$144.95		

Reimbursement

The least expensive method of transportation will be reimbursed on the TEC.

The time requirement for meals and lodging would be allowed for the time the employee would have left and returned had they flown. Additional meal and lodging expenses incurred as a result of using an alternative method of transportation is at the employee's own expense.

Exception

An exception to the least expensive requirement would be if an employee has a reasonable accommodation approval through the DCA Health and Safety Office, which prevents the employee from specific modes of travel, such as air travel.

Request guidance from the Accounting Office's Travel Unit when special circumstances arise, prior to commencing the trip.

Direct and Indirect Travel Arrangements

All travel arrangements for official state business should be made through the Department's approved travel agency or directly with Southwest Airlines.

For Air Travel click on the link below.

[Air Travel](#)

State-owned, Privately-owned and Commercially-owned Rental Vehicle Use

Agencies determine who will drive on official state business and the vehicle type to be used: State-owned, privately-owned, or commercially-owned vehicles. The definition of "use of a state vehicle in the conduct of state business" includes the use of state vehicles "when driven in the performance of, or necessary to, or in the course of, the duties of state employment and shall include the operation of state-owned or leased vehicles as commute vehicles in a carpool or vanpool program authorized by a state agency."

State vehicles may be authorized when two or more employees are traveling together. The trip includes intermediate stops not feasible for public transportation; the schedule of public carriers does not fit the itinerary; transportation is not available at the destination; an employee must carry specialized tools, books, etc.

Privately-owned Vehicles. Employees may use their privately-owned automobiles on official State business if this is approved by DCA. If the use is not less costly, the supervisor may authorize the use, but the payment will be for the less costly alternative. No agency will require an employee to use their privately-owned vehicle unless this is a formal condition for employment.

The following circumstances are prohibited uses of state vehicles:

- Using the state vehicle for anything other than conducting state business
- Carrying in the vehicle non-Departmental employees, friends or family members
- Private or recreational use

Commercially-owned Rental Vehicles may be rented when a State vehicle is not available and automobile travel is essential. Refer to the Department of General Services (DGS) Rental Car contract in order to ensure adherence to State policy. See Appendix.

Commercial Rental Cars

[Commercially-owned Rental Vehicles](#)

Private Vehicle Authorization and Use

The State Administrative Manual requires that before any employee (including a board member) uses a privately owned vehicle to conduct State business, that employee must obtain authorization in writing from his or her supervisor and certify that the vehicle will be operated in compliance with State Administrative Manual section 0753.

An Authorization to Use Privately Owned Vehicle (STD Form 261), should be completed and on file with the immediate supervisor. The STD 261 must be updated and re-signed annually.

Employees should be aware that the insurance maintained by the State is for the liability above the amount of the employees' policies. All employees driving on State business must carry evidence of liability insurance coverage. Mileage rates paid to employees include an amount that reimburses employees for maintaining minimum insurance coverage.

Mileage Rate Reimbursement

The following table shows the mileage reimbursement rates for privately owned vehicles:

1/1/2009 – 12/31/2009	55. cents per mile
1/1/2010 – 12/31/2010	50. cents per mile
1/1/2011 – 06/30/2011	51. cents per mile
7/1/2011 –12/31/2012	55.5 cents per mile
1/1/2013 – Current	56.5 cents per mile

Alternate Work Site Mileage

When an employee's regular work assignment requires reporting to a second location other than headquarters, i.e. a training site, mileage reimbursement is limited to the actual mileage incurred less their normal commute distance.

Airport Drop Off

When an employee is driven to a common carrier and no parking expenses are incurred during the employee's absence, they may claim mileage reimbursement at double the number of miles from headquarters or residence, whichever is less, while the employee actually rides in the vehicle.

If travel commences or terminates one hour before or after normal work hours, or on a regularly scheduled day off, mileage may be computed from the residence.

Minimal parking expenses for pick up will be allowed, with justification and/or notation on the travel expense claim (TEC).

Motor Vehicle Accident Reporting (SAM section 0757)

All motor vehicle accidents involving state owned vehicle, or any vehicle being used on state business, must be reported. Report all accidents immediately to your manager and to the DCA Business Services Office. Accidents must be reported within 48 hours to the Office of Risk and Insurance Management on a STD. 270 Form. State reporting requirements are in addition to a regular police report as required by law.

Accident reimbursement claims require special approval and processing. Therefore, contact the DCA Travel Unit for guidance.

Overtime and Callback Mileage

Callback or scheduled overtime mileage incurred on a normal day off, from your home to established headquarters, is reimbursable and the reimbursement is a reportable fringe benefit.

State Vehicle Emergency Repairs

Emergency state vehicle repairs can be reimbursed on a travel expense claim (TEC) with the appropriate receipt and written justification or explanation of the event. Repairs require Fleet Administration approval. For non-emergency car repairs, the employee should have the vendor bill the program directly.

Taxis and Shuttles

Taxis and shuttles should be used for trips within a reasonable distance (10 to 15 miles). Reimbursement can be made on a TEC for the actual cost of the expense with a receipt, or for no more than \$10.00 without a receipt. General Service charge cards are accepted for taxis and shuttle services within the Sacramento and Fresno areas. Tips or gratuities to drivers are not reimbursable since they are included in the incidental allowance. However, tips or gratuities for exceptional services, such as loading/unloading substantial luggage or multiple exam material is allowable with written justification and receipt.

Parking and Tolls (SAM section 0755)

Parking and tolls in excess of \$10.00 require a receipt and may be paid:

- For day parking when the trip is away from the headquarters office and residence.
- For overnight public parking when the traveler is on travel status.
- For callback or scheduled overtime on a normal day off.

Commuting Transit and Vanpool

Employees who commute to and from work via public transportation or qualifying vanpools may be eligible for up to a 75 percent discount on public transit passes up to a maximum reimbursement of \$65 per month. Reimbursement is based on actual cost supported by a receipt or proof of purchase.

Part time employees' reimbursement may be prorated to correspond to their appropriate work schedule. Daily passes may be utilized for part time employee reimbursement.

The State will pay \$100 per month to the primary driver of a qualifying vanpool consisting of 7 to 15 people in lieu of the vanpool/transit rider incentive. A qualifying vanpool must meet both the IRS Section 132 and DPA 599.636 criteria.

CHAPTER 4

BUSINESS EXPENSES AND RECEIPTS

Business Expenses

Business expenses are costs that are necessary for the completion of state business. Examples:

- Telephone calls over \$1.00 or calls totaling over five dollars (\$5.00). The DCA phone log can be used for logging calls when there is no official receipt provided. (See Appendix).
- Approved training request for all out-service courses and in-state conferences and conventions. Reimbursement for training classes will be processed after completion of the training class.
- Physical examinations required by the state are paid at the maximum reimbursement rate of \$70.15 for pre-employment physical examinations. The applicant must pay for any services beyond the approved level for such services. (The current rate may be found in SAM Section 0191).
- Excessive porter or baggage handling, such as for several boxes of exam materials, will be reimbursed with a receipt and justification.
- Professional licenses in occupational fields that may be required by the functions of a specific position, or is beneficial to the performance of an employee's duties, shall be reimbursed for the actual cost of the application or renewal fee.
- Membership dues: Each department, commission, board or agency may reimburse an employee for up to the maximum allowed for membership dues in job-related professional societies or associations of the employee's choice or for a job-related professional license fee, in recognition of the professional nature of employees. Both parties agree and understand that a different amount of reimbursement, if any, may be provided to employees in the same or similar situation.

Valid Receipts

A valid receipt consists of the establishment's name, address, itemized expenses, including the total amount due and method of payment. When submitting a travel expense claim, the claimant is required to include original, itemized receipts for all state business expenses, unless specifically noted and accepted in another section of this Travel Guide.

Reimbursement requires proof of payment by the employee. If the receipt does not show the employee paid for the expense, attach other viable information such as the canceled check, bank or credit card statement. For security purposes, blacken out all non-related charges and only retain the employee's name, bank name and the specific charge you are claiming.

Required Receipts

Receipts shall be submitted for every item of expense of \$25.00 (DCA requires \$1.00) or more, except as noted in this chapter.

DCA policy is for all receipts to be attached to the travel expense claim (TEC), whether paid directly (to the vendor or establishment) by the state or paid by the employee. Examples: airline itineraries, final rental car expense receipts, etc.

Not Required

The employee must retain copies of all receipts, including those original receipts not required for reimbursement by the Department for IRS purposes.

Receipts are NOT required for reimbursement of actual expenses as a result of conducting State business for the following expenses:

- Per Diem Meals and Incidentals
- Overtime Meals
- Up to the published railroad and bus fares of less than \$10.00, when travel is within the State of California.
- Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi shuttle or hotel bus fares, and parking fees of \$10.00 or less for each continuous period of parking or each separate transportation expense.

Lost Receipts

In the absence of a receipt, reimbursement will be limited to the non-receipted amount or the published expense, when lower than the non-receipted amount.

Odd Sized Receipts

If receipts are small, tape them to an 8 1/2" x 11" sheet of paper so they will be the same size as the travel claim. More than one receipt can be on a sheet of paper as long as they do not overlap. Do not tape the receipts to both sides of the paper.

CHAPTER 5

REPORTABLE TAX ITEMS

Introduction

Various reimbursements of State Business Expenses and Fringe Benefits are subject to Federal and State income taxes and applicable Social Security and Medicare taxes. The Department is required to report qualifying business expense reimbursements as income to the State Controller's Office each month.

Note: It is the State and Department's policy to adhere to all IRS reporting requirements.

Reportable Items

The following items are the most common reportable employer-provided benefits:

- Overtime meals
- Callback mileage, including overtime mileage
- Meals on a one-day trip where there is no sleep period
- Department-approved exceptions to the 50 miles travel status radius rule
- Long term assignments which exceed 30 consecutive days at one location for a period of more than one year. Contact the DCA Travel Unit for details, when appropriate
- The personal use of state vehicles for commute miles
- Personal use of a state provided electronic device
- Travel advances that are not cleared within 30 days of the travel date.
- Relocation: Contact the DCA Travel Unit for details, when appropriate

Note: Any non-receipted expense, such as meals and incidentals, becomes reportable "if" the IRS conducts an audit and finds no receipts in the employee's file.

Reportable Withholdings

Below is a grid showing the percentages of taxes withheld from each agency. Also, an example of the withholdings based on a \$66.00 reporting item. The actual amount withheld from the \$66.00 item is \$27.50. This amount would be deducted from the employee's next available pay warrant.

Type of Tax	Withholding Rate	Monthly Value	Actual Withholding
Federal	28.0%	\$66.00	\$18.48
State	6.0%	\$66.00	\$ 3.96
SSI	6.2%	\$66.00	\$ 4.10
Medicare	1.45%	\$66.00	\$.96

The reportable reimbursements will be listed under “Other Income,” or will be noted as “Included in Box 1” on the employee’s W-2 form.

It is the employee’s responsibility to maintain all reportable receipts with their records for IRS audit purposes.

Capturing Reportable Items

There are many ways of capturing and reporting reportable items each month. Examples:

- Overtime Meals, Call back mileage and Meals on a one-day trip are captured at the time of the Travel Expense Claim (TEC) audit, and reimbursement is made.
- Department-approved exemptions to the “fifty miles travel status radius” rule and Long-term assignments which exceed 30 consecutive days, are captured at the time that paperwork is submitted for approval to the Executive Office and the reimbursement of the Travel Expense Claim (TEC) is made.
- Reporting personal mileage and/or use of a state vehicle is the responsibility of the employee. The Internal Revenue Services (IRS) has determined that normal commute miles to and from work in a State vehicle are to be considered personal use. Only employees whose primary responsibilities are investigative law enforcement activities while they are performing law enforcement duties fit the IRS guidelines for exemption from reporting personal use of State vehicles. However, when these employees commute to and from the office for their office days or do not perform qualifying law enforcement activities on the way to or from work, the commute is reportable. All other employees who are permanently or temporarily assigned state vehicles must report personal use and/or their normal commute use. Each employee who drives a state vehicle is required to submit a monthly Employee Certification; Personal Use of State Provided Vehicles form (AISD-021B), to the DCA Accounting Office by the 5th day of the following month in which the personal use was incurred. Note: This requirement applies to all employees who drive a state vehicle; it is not limited to those employees whose assigned cars are stored at home or in offsite parking.
- Reporting personal use of a state provided electronic device is the responsibility of the employee. Each employee who uses state provided equipment for any personal use should prepare a memo stating the type of usage and the actual or estimated cost of the usage to be reported. To avoid the reporting of this type of fringe benefit, the employee can submit a personal check with the memo to reimburse the department for their personal use.
- All Travel Advances are to be temporary. Any outstanding travel advances over ninety days, is considered long term, and should be treated as wages or compensation. Therefore, reported as taxable income.
- Reporting “Relocation” taxable items varies depending on the type of expenses that occur, i.e. moving of household goods, sale of residence, etc. For actual reporting requirements, contact the DCA Accounting Offices Travel Unit for details.

CHAPTER 6

OUT-OF-STATE, OUT-OF-COUNTRY AND AMENDED CLAIMS

Introduction

There are additional requirements and/or approvals when filing out-of-state, out-of-country or amended travel expense claims.

Out-of-State Travel (OST)

Before any State employee may travel out of state on official State business, specific written approval must be given by the Director, the Agency Secretary, the Department of Finance, and the Governor's Office. Approval must be obtained if either one of the following conditions exist:

1. The employee is on state time, or
2. The employee is representing the State in an official capacity or is acting in such a capacity that it will be perceived that he or she is representing the State.

If either of these two criteria exist, approval is necessary regardless of whether or not the State is paying for the employee's travel expenses. The trips are limited to the approved number of persons, days and funds as specified for each blanket request. Expenses exceeding the blanket limits will require an approved blanket substitution request to cover the overages prior to travel. Any cost incurred prior to the blanket approval will be at the employee's own expense.

Out-of-state travel expenses must be submitted separately from in-state travel and note the approved Blanket number on the claim. Actual lodging expense, supported by a receipt and the standard meal and incidental reimbursement, may be claimed for travel outside of California. Contact the DCA Budget or Accounting Office if you do not know the blanket number or require additional information. Refer to SAM 0760 - 0765.

Out-of-Country Travel

Employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published Government rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only. The Government rates change monthly. Go to <http://aoprals.state.gov> for the current reimbursement rates.

There is no allowance for blanket substitution of funds or authority for out of country trips. Any expenses incurred that exceed the individual trip authority or funds will be at the traveler's own expense. Claims must be submitted separately with the (approved) Individual Out-of-Country trip request number written on the claim. Contact the DCA Budget Office if you do not know the trip number or require additional information.

Amended Claims

When filing an amended claim the following steps should be taken:

1. Submit a new claim.
2. Write "AMENDED CLAIM" in bold letters at the top of the claim.
3. Claim only the amount **not** submitted on the original claim.
4. Attach a copy of the original claim to the new claim.
5. Attach any required information, receipts, or justification not submitted with the original claim.
6. Obtain all required signatures and submit the claim to Accounting for payment.

CHAPTER 7

TRAVEL AND EVIDENCE ADVANCES

Travel Advances

Short-term advances may be issued prior to the time travel is actually performed, to employees who must travel on State business. Refer to SAM 8116 and 8117.

- Submit the Request for Travel Advance (AISD-008) to the DCA Accounting Office within ten to fifteen working days prior to the date of travel. Original signatures are required.
- Advances over \$500.00 require an additional approval and may take an additional day(s) to process because the Accounting Office must obtain Budget Office approval.
- If the trip is canceled, the advance must be returned immediately to the Accounting Office. If the check is cashed, a personal check must be submitted as reimbursement.
- All advances must be cleared by submitting a travel expense claim within thirty days after the date of travel. If the advance exceeds the expense claim, to clear the advance, the employee must submit with the claim a check, money order (payable to DCA), or cash for the difference. If the claim exceeds the advance, the employee will receive the balance due them by check within 10-12 working days.
- Add a notation regarding the advance information in Section 11 of the travel expense claim. (Example: March Travel Advance \$200.00) Do not deduct the advance amount from your claim total.
- Any outstanding advances over 90 days may be deducted from your next month's salary warrant. The DCA Accounting Office will notify the employee before this process occurs. The notification letter will allow the employee time to clear the advance balance. Failure to clear advances may preclude future advances being issued until the outstanding advances are cleared. Direct Deposit will be canceled for those employees with uncleared balances to collect any advance balances not cleared within a reasonable time.
- Travel advances that are not cleared within 90 days must be reported as taxable income. Taxes due will be withheld from the next available payroll warrant and reported as taxable income on the employee's W-2. When the advance is cleared, there is no method to refund the withheld taxes to the employee.
- Some restrictions apply to seasonal or part time employees (including Board and Committee members) who may not be issued travel advances. Exceptions requests are granted, by approval of the Deputy Director, on a limited basis.

CHAPTER 8

FILING REQUIREMENTS

Claim Form and Correction Instructions

The State of California Travel Expense Claim (TEC), STD 262 Form (Rev. 09/2007), must be completed to request reimbursement of state related travel expenses. Submit the original and one legible copy to the Accounting Office for processing. Keep a third copy for your records with any non-required original receipts. All travel expense claims should be completed in ink or typewritten. The original signature of the claimant and the approving officer are required to be completed in ink (preferably in colored ink) in the appropriate area of the form.

For minor corrections, line out the incorrect information and write in the corrected information. The claimant must initial all corrections.

Travel claims with correction fluid or correction tape in critical areas of the form (affecting the reimbursement amount) will not be accepted. Travel claims may be returned as auditable if submitted with numerous changes or if it is difficult to read.

When to Submit a Travel Expense Claim (TEC)

Travel expense claims should be filed at least once a month, but not more than twice in one month. If the amount claimed for any one month does not exceed \$10.00, filing can be deferred until the next month's travel or until June 30th, whichever comes first. Several trips may be entered on one TEC. When more than one trip is being listed, a blank line should be left between each trip. Trips that start at the end of one month and extend into the next month should be submitted after the trip has concluded.

While it is acceptable to put several trips on one claim, the following expenses must be submitted on a separate travel expense claim: Out-of-State, Out-of-Country, Long-Term assignment, Evidence and Relocation expenses. Please label the TEC header when filing reimbursement claims for other than short-term travel.

All claims for the current fiscal year must be submitted by the published year-end deadline. Do not combine fiscal years. If a trip overlaps June and July, two separate travel expense claims must be completed and filed, one for each month. However, they should be submitted together for audit purposes.

Required Information

The travel expense claim must be completed in its entirety, including heading, dates, time, amounts, mode of transportation, purpose, normal work hours, etc., and have the claimant's and the authorized approving officer's original signatures.

Itemized expenses and original receipts showing proof of payment and justifications, when necessary, are required documentation for the claim.

CHAPTER 9

COMPLETING THE TRAVEL EXPENSE CLAIM

Introduction

The Travel Expense Claim Form, STD 262, requires various information including Employee information, Trip information, Reimbursement amounts, Authorizations and justifications to be provided. Below is step by step description of what is required to complete a Travel Expense Claim.

Employee Information

This information describes whom, classification, bargaining unit and where the expenses should be charged.

Block	Action
Claimant's Name	Enter: First Name, Middle Initial, Last Name
SSN or Employee #*	Enter: 13-digit Position Number or "on file" <i>Note: the asterisk here and on the Travel Expense Claim form refers to the Privacy Statement provided on the reverse side of the form.</i>
Department	Enter: Department of Consumer Affairs
Position	Enter: Civil Service Classification (Title)
CB/ID No.	Enter: Bargaining Unit Number for Represented Employees OR Enter: Confidential, Exempt, Board / Committee Member, Volunteer or other specific title.
Division or Bureau	Enter: Board, Committee, Program, Division, or Unit name
Index Number	Enter: Index / PCA Number. (Contact the DCA Accounting Office for assistance if you do not know your Index / PCA number).
Residence Address* (including City, State & Zip Code)	Enter: Home address. (Do not use PO Box). <i>If confidential, contact the DCA Accounting Office for guidance. Note: the asterisk here and on the Travel Expense Claim form refers to the Privacy Statement provided on the reverse side of the form.</i>
Headquarters Address (City, State & Zip Code)	Enter: the complete Headquarters (work) address.
Telephone Number	Enter: Office telephone number (Show area code)

Trip Information, Miscellaneous Information and Justifications, and Authorized Signatures

This section requests information regarding the when, where, and why the expenses occurred.

Block	Action																		
1	NORMAL WORK HOURS: Use the 24-hour clock.																		
2	Enter the license number of the private vehicle used on state business.																		
3	MILEAGE RATE CLAIMED: Enter the rate claimed for private vehicle use.																		
4	MONTH/YEAR: Month number (JAN = 1, DEC = 12) and 4-digit year																		
5	DATE: Day of the month (one day per line) TIME: of Departure and Return (using the 24-hour clock)																		
6	LOCATION: Location where expenses occurred. (A brief statement describing the purpose may be entered immediately below the last entry for each trip).																		
7	Enter the actual cost of lodging, plus tax (up to the maximum reimbursement).																		
8	Enter the actual cost of meals (up to the maximum reimbursement).																		
9	Enter the actual cost of incidentals (up to the maximum reimbursement).																		
10 (A)	Enter the cost of transportation, if paid by employee.																		
10 (B)	Enter the method of transportation, using the following codes: <table border="1" data-bbox="430 829 1372 1155"> <thead> <tr> <th>Type of Transportation</th><th>Code</th></tr> </thead> <tbody> <tr> <td>Railway</td><td>R</td></tr> <tr> <td>Bus, Air porter, Light Rail, BART</td><td>B</td></tr> <tr> <td>Commercial Airline</td><td>A</td></tr> <tr> <td>Privately owned vehicle (Motorcycles not allowed)</td><td>PC</td></tr> <tr> <td>Private Air</td><td>PA</td></tr> <tr> <td>State Car</td><td>SC</td></tr> <tr> <td>Rental Car</td><td>RC</td></tr> <tr> <td>Taxi</td><td>T</td></tr> </tbody> </table>	Type of Transportation	Code	Railway	R	Bus, Air porter, Light Rail, BART	B	Commercial Airline	A	Privately owned vehicle (Motorcycles not allowed)	PC	Private Air	PA	State Car	SC	Rental Car	RC	Taxi	T
Type of Transportation	Code																		
Railway	R																		
Bus, Air porter, Light Rail, BART	B																		
Commercial Airline	A																		
Privately owned vehicle (Motorcycles not allowed)	PC																		
Private Air	PA																		
State Car	SC																		
Rental Car	RC																		
Taxi	T																		
10 (C)	Enter carfare, bridge road tolls, or parking expenses.																		
10 (D)	Enter the number of miles driven with private and state vehicles, and then enter the amount due for private vehicles only.																		
11	Enter any other expenses necessary for completion of state business, with justification as required. Note: Expenses over \$25.00 require Office of Administrative Services authorization. The DCA Accounting Office will obtain signatures.																		
12	Enter the total expenses for that day.																		
13	Enter the total expenses for each column.																		
14	Enter the justification and miscellaneous information, such as: <ul style="list-style-type: none"> ✓ Explanation of business expenses ✓ Phone expenses, including place, party and number called ✓ Receipt justification, if needed ✓ Justification for obtaining rental cars, other than a compact, or use of a non-contract vendor ✓ Travel advances received 																		
15	Claimant's original signature and date signed.																		
16	Approving Officer's original signature and date signed.																		
17	Special expense signatures are obtained by the DCA Accounting Office.																		

APPENDIX RESOURCE MATERIALS AND FORMS

Resource Materials

The list below includes various memos, policies, procedures and web sites with information regarding travel reimbursement rules and regulations.

Subject	Issue Date	Expires	Number
Approval of Excess Lodging Rates	04/06/2006		(DPA PML 2006-013)
FLSA Guidelines	06/01/2002		DCA DPM-PERS 02-06 (http://inside.dca.ca.gov/oas/hr/dpm/02_06.pdf)
Travel & Relocation –Lodging Receipts	07/08/2005		DPA PML 2005-021 (http://www.dpa.ca.gov/textdocs/freepmls/PML2005021.pdf)
Vanpool Incentives	10/22/2002		DPA PML 2002-069 (http://www.dpa.ca.gov/textdocs/freepmls/PML2002069.txt)
	09/27/2002		DPA PML 2002-064 (http://www.dpa.ca.gov/textdocs/freepmls/PML2002064.txt)
	04/02/2002		DPA PML 2002-021 (http://www.dpa.ca.gov/textdocs/freepmls/PML2002021.txt)

Useful Web Sites and Addresses

Useful Web Sites	Internet Addresses
<u>Department of General Services</u> <ul style="list-style-type: none"> ▪ State Administrative Manual ▪ Forms 	http://www.dgs.ca.gov <ul style="list-style-type: none"> ▪ sam.dgs.ca.gov/sam.htm ▪ osp.dgs.ca.gov/on-line+publications
<u>Department of Personal Administration</u> <ul style="list-style-type: none"> ▪ Bargaining Unit Contracts ▪ Personnel Management Letters (PML's) 	http://www.calhr.ca.gov/Pages/home.aspx
Enterprise Rent a Car	http://www.enterprise.com/car_rental/home.do
Travel Agency	www.caltravelstore.com
Southwest Airlines	http://www.swabiz.com/

List of Related Forms

The travel forms mentioned in this Travel Guide are available on the DCA Intranet at (<http://inside.dca.ca.gov/eforms.htm>) and in this Appendix.

Form	Number	DCA Intranet and/or Internet Links
Authorization To Use Privately Owned Vehicle	STD 261	http://www.documents.dgs.ca.gov/osp/pdf/std261.pdf
Cost Comparison form	N/A	http://inside.dca.ca.gov/forms/oas/cost_comparison.pdf
Excess Lodging Request	STD 255C	http://www.documents.dgs.ca.gov/osp/p5c.pdf
Hotel/Motel Transient Occupancy Tax Waiver	STD 236	http://www.documents.dgs.ca.gov/osp/pdf/std236.pdf
Justification for Postage Charges	AISD 12	http://inside.dca.ca.gov/forms/oas/postal_charges.pdf
Justification for Telephone Charges	AISD 11	http://inside.dca.ca.gov/forms/oas/phone_charges.pdf
Travel Advance Request	AISD 008	http://inside.dca.ca.gov/forms/oas/travel_advance.pdf
Travel Expense Claim	STD 262	http://www.documents.dgs.ca.gov/osp/pdf/std262.pdf

2012/2013 Statement of Economic Interests



Form 700

A Public Document

Also available on the FPPC website:

- ***Form 700 in Excel format***
- ***Reference Pamphlet for Form 700***

California Fair Political Practices Commission

428 J Street, Suite 620 • Sacramento, CA 95814

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 2012

What's New

During 2011 and 2012, the gift limit was \$420 from a single source per calendar year. For calendar years 2013-2014, the limit increased to \$440 from a single source during a calendar year. This gift limit is effective until December 31, 2014.

Filing Deadlines for Filers Under Active Military Duty –

If a person is under active military duty as defined in the Servicemember's Civil Relief Act, the deadline for the annual Form 700 is 30 days following his or her return to office, provided the person or a representative notifies the filing officer in writing prior to the filing deadline that he or she is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of his or her military status.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees and appointed officials 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)
- Members of newly created boards and commissions not yet covered under a conflict-of-interest code
- Employees in newly created positions of existing agencies

See Reference Pamphlet, page 3, at www.fppc.ca.gov or obtain from your filing officer.

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 and Employees Designated in a Conflict-of-Interest Code:

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

Members of Boards and Commissions of Newly Created Agencies: File with your newly created agency or with your agency's code reviewing body.

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 with your local elections office.

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. All statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions.

When to file:

Annual Statements

⇒ March 1, 2013

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

⇒ April 2, 2013

- Most other filers

Individuals filing under conflict-of-interest codes in city and county jurisdictions should verify the annual filing date with their local filing officers.

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

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, 2012, and December 31, 2012, and filed an assuming office statement, you are not required to file an annual statement until March 3, 2014, or April 1, 2014, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2013. See Reference Pamphlet, pages 6 and 7, for additional exceptions.

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents.

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. Obtain amendment schedules at www.fppc.ca.gov.

There is no provision for filing deadline extensions unless the filer is under active military duty. (Regulation 18723)

Statements of 30 pages or less may be 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.

Introduction

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their personal assets and income. They also must disqualify themselves from participating in decisions that may affect their personal economic interests. 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 law's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. During 2011 and 2012, the gift limit was \$420 from a single source per calendar year. For calendar years 2013-2014, the limit increased to \$440 from a single source during a calendar year. This gift limit is effective until December 31, 2014.

In addition, 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 (i.e., a personal residence is often not reportable, but may be disqualifying). Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must identify orally 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 18702.5, and the Overview of the Conflict of Interest Laws 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 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 Public Access

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.

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.

- 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 is reportable.

For positions subject to confirmation by the State Senate or the Commission on Judicial Performance, 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 she 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.

- 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 is reportable.

Annual Statement:

Generally, the period covered is January 1, 2012, through December 31, 2012. If the period covered by the statement is different than January 1, 2012, through December 31, 2012, (for example, you assumed office between October 1, 2011, and December 31, 2011, 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 2012.

- 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, 2012, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2012, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2011, and December 31, 2011, or you are combining statements), the period covered must be specified.

- 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 2012.

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, and 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. To obtain amendment schedules, contact the FPPC, your filing official, or go to the FPPC website at www.fppc.ca.gov.

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)
- 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 statements with each agency. To simplify your filing obligations, you may complete an expanded statement.

To do this, enter the name of the other agency(ies) with which you are required to file and your position title(s) in the space provided. Attach an additional sheet if necessary. Complete one statement covering the disclosure requirements for all positions. Each copy must contain an original signature. Therefore, before signing the statement, make a copy for each agency. Sign each copy with an original signature and file with each agency.

Example:

Scott Baker 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 Placer and Yuba counties. Scott will complete one Form 700 using full disclosure (as required for the city position) and covering interests in both Placer and Yuba counties (as required for the multi-county position) and list both positions on the Cover Page. Before signing the statement, Scott will make a copy and sign both statements. One statement will be filed with City of Lincoln and the other will be filed with Camp Far West Irrigation District. Both will contain an original signature.

Remember that 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 2 annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand his or her annual filing to include both positions.

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 South Sutter Water District	Your Position Board Member
Division, Board, Department, District, if applicable	
► If filing for multiple positions, list below or on an attachment	
Agency	Position
2. Jurisdiction of Office (Check at least one box)	
State	Judge or Court Commissioner (Statewide Jurisdiction)
Multi-County	County of
City of	<input checked="" type="checkbox"/> Other: Portions of Yuba & Sutter Counties

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 2012 annual statement, **do not** change the pre-printed dates to reflect 2013. Your annual statement is used for reporting the previous year's economic interests. Economic interests for your annual filing covering January 1, 2013, through December 31, 2013, will be disclosed on your statement filed in 2014. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements 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

- 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. All statements must have an original "wet" signature or be duly authorized by your filing officer to file electronically under Government Code Section 87500.2. Instructions, examples, FAQs, and a reference pamphlet are available to help answer your questions. **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.

FPPC Form 700 (2012/2013)

FPPC Advice Email: advice@fppc.ca.gov

FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov

Instructions – 1

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE**

Date Received
Official Use Only

Please type or print in ink.

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

1. Office, Agency, or Court

Agency Name

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment.

Agency: _____

Position: _____

2. Jurisdiction of Office (Check at least one box)

☐ State

☐ 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, 2012, through December 31, 2012.

☐ **Leaving Office:** Date Left ____/____/____
(Check one)

-or-

The period covered is ____/____/____, through December 31, 2012.

☐ The period covered is January 1, 2012, through the date of leaving office.

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

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

☐ **Candidate:** Election year _____ and office sought, if different than Part 1: _____

4. Schedule Summary

Check applicable schedules or "None."

► Total number of pages including this cover page: _____

☐ **Schedule A-1 - Investments** – schedule attached

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

☐ **Schedule A-2 - Investments** – schedule attached

☐ **Schedule D - Income - Gifts** – schedule attached

☐ **Schedule B - Real Property** – schedule attached

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

-or-

☐ **None** - No reportable interests on any schedule

5. Verification

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

DAYTIME TELEPHONE NUMBER

E-MAIL ADDRESS (OPTIONAL)

()

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 statement with your filing official.)

Which Schedule Do I Use?

Common Reportable Interests

Schedule A-1:	Stocks, including those held in an IRA or a 401K
Schedule A-2:	Business entities (including certain independent contracting), sole proprietorships, partnerships, LLCs, corporations, and trusts
Schedule B:	Rental property in the jurisdiction
Schedule C:	Non-governmental salaries of public official and spouse/registered domestic partner
Schedule D:	Gifts from non-family members (such as tickets to sporting or entertainment events)
Schedule E:	Travel payments from third parties (not your employer)

Common Non-Reportable Interests

Schedule A-1/A-2:	Insurance policies, 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 12, for detailed information. (Regulation 18237)
Schedule A-1/A-2:	Savings and checking accounts and annuities
Schedule B:	A residence used exclusively as a personal residence (such as a home or vacation cabin)
Schedule C:	Governmental salary (such as a school district)
Schedule D:	Gifts from family members
Schedule E:	Travel paid by your government agency

Remember:

- ✓ Mark the "No reportable interests" box on Part 4 of the Schedule Summary on the Cover Page if you determine you have nothing to disclose and file the Cover Page only. **Make sure you carefully read all instructions to ensure proper reporting.**
- ✓ The Form 700 is a public document.
- ✓ **Most individuals must consult their agency's conflict-of-interest code for reportable interests.**
- ✓ Most individuals file the Form 700 with their agencies.

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 complete one statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Report your economic interests using the largest jurisdiction and highest disclosure requirements assigned to you by the three agencies. Make two copies of the entire statement **before signing it**, sign each copy with an original signature, and distribute one original to the county and to each of the two boards. **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. 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.
- 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

Questions and Answers

Continued

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.

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 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 law. This regulation may be obtained from our website at www.fppc.ca.gov. See Reference Pamphlet, page 14.
- 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, for the definition of "business entity."

- 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, for additional information.
- 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. I am running for re-election to city council and made a personal loan to my campaign committee. Is this reportable on my Form 700?
- A. No, the loan is not reportable on Form 700; however, repayments are. Loan repayments from a campaign committee are reported on Schedule C as income.

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. My daughter is buying her first home and I am the co-signer on the loan. I won't occupy the home, but my daughter will. The home is located in my agency's jurisdiction. Must I report this property?

Questions and Answers Continued

- A. No. Property occupied by a family member is not reportable as long as you are not receiving rental income or using the property for business purposes.

Gift Disclosure

- Q. If I received a 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. Mary and Joe Benson, a married couple, want to give a piece of artwork to a close friend who is 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 2012 when the gift limit was \$420, the Bensons may have given the supervisor artwork valued at no more than \$840. The supervisor must identify Joe and Mary 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.

Instructions – Schedules A-1 and A-2 Investments

"Investment" means a financial interest in any business entity 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 that 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 15, for more information on disclosing trusts.
- Business trusts

You are not required to disclose:

- Insurance policies, 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 12, for detailed information. (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- 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, diversified mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- 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.
- 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.
- 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:

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

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

SCHEDULE A-1**Investments****Stocks, Bonds, and Other Interests**

(Ownership Interest is Less Than 10%)

Do not attach brokerage or financial statements.

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF BUSINESS ACTIVITY _____

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:

 _____ / _____ / **12** _____ / _____ / **12**
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF BUSINESS ACTIVITY _____

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:

 _____ / _____ / **12** _____ / _____ / **12**
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF BUSINESS ACTIVITY _____

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:

 _____ / _____ / **12** _____ / _____ / **12**
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF BUSINESS ACTIVITY _____

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:

 _____ / _____ / **12** _____ / _____ / **12**
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF BUSINESS ACTIVITY _____

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:

 _____ / _____ / **12** _____ / _____ / **12**
 ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF BUSINESS ACTIVITY _____

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:

 _____ / _____ / **12** _____ / _____ / **12**
 ACQUIRED DISPOSED

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children together 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, for an explanation of commission income.

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. Adding phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" may trigger a request for an amendment to your statement. See Reference Pamphlet, page 14, for details about requesting 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 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 BUSINESS ACTIVITY

FAIR MARKET VALUE

- ☐ \$0 - \$1,999
☐ \$2,000 - \$10,000
☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

____/____/12 ____/____/12
ACQUIRED DISPOSED

NATURE OF INVESTMENT

☐ Partnership ☐ Sole Proprietorship ☐ _____ Other

YOUR BUSINESS POSITION _____

▶ 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 BUSINESS ACTIVITY

FAIR MARKET VALUE

- ☐ \$0 - \$1,999
☐ \$2,000 - \$10,000
☐ \$10,001 - \$100,000
☐ \$100,001 - \$1,000,000
☐ Over \$1,000,000

IF APPLICABLE, LIST DATE:

____/____/12 ____/____/12
ACQUIRED DISPOSED

NATURE OF INVESTMENT

☐ Partnership ☐ Sole Proprietorship ☐ _____ Other

YOUR BUSINESS POSITION _____

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

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

▶ 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

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

☐ None

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

Check one box:

☐ INVESTMENT ☐ REAL PROPERTY

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

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

FAIR MARKET VALUE

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

IF APPLICABLE, LIST DATE:

____/____/12 ____/____/12
ACQUIRED DISPOSED

NATURE OF INTEREST

☐ Property Ownership/Deed of Trust ☐ Stock ☐ Partnership

☐ Leasehold _____
Yrs. remaining

☐ Other _____

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

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

Check one box:

☐ INVESTMENT ☐ REAL PROPERTY

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

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

FAIR MARKET VALUE

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

IF APPLICABLE, LIST DATE:

____/____/12 ____/____/12
ACQUIRED DISPOSED

NATURE OF INTEREST

☐ Property Ownership/Deed of Trust ☐ Stock ☐ Partnership

☐ Leasehold _____
Yrs. remaining

☐ Other _____

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

Comments: _____

Instructions – Schedule 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. 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.)
- Please note: A non-reportable residence can still be grounds for a conflict of interest and may be disqualifying.
- Interests in real property held through a blind trust (See Reference Pamphlet, page 16, for exceptions.)

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.

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 are not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

- Identify the nature of your interest. If it is a leasehold, 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:

Joe Nelson is a city planning commissioner. Joe received rental income of \$12,000 during the reporting period from a single tenant who rented property Joe owned in the city's jurisdiction. If Joe had received the \$12,000 from two or more tenants, the tenants' names would not be required as long as no single tenant paid \$10,000 or more. A married couple would be considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS	
4600 24th Street	
CITY	
Sacramento, CA 95814	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE
\$2,000 - \$10,000	/ / 12
\$10,001 - \$100,000	ACQUIRED
X \$100,001 - \$1,000,000	DISPOSED
Over \$1,000,000	
NATURE OF INTEREST	
X Ownership/Deed of Trust	Easement
Leasehold	
IF RENTAL PROPERTY GROSS INCOME RECEIVED	
\$0 - \$499	\$500 - \$1,000
\$1,001 - \$10,000	\$10,001 - \$100,000
X \$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.	
Henry Wells	
NAME OF LENDER	
Sophia Petroliis	
ADDRESS (BUSINESS ADDRESS ASSUMED)	
2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY IF ANY OF LENDER	
Restaurant Owner	
INTEREST RATE	TERM (Months/Years)
8 %	15 Years
HIGHEST BALANCE DURING REPORTING PERIOD	
\$0 - \$1,000	\$1,001 - \$10,000
X \$10,001 - \$100,000	OVER \$100,000
Guarantor, if applicable	

FPPC Form 700 (2012/2013)

FPPC Advice Email: advice@fppc.ca.gov

FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov

Instructions – 11

SCHEDULE B

Interests in Real Property

(Including Rental Income)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

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

☐ ACQUIRED / / 12
☐ DISPOSED / / 12

NATURE OF INTEREST

☐ Ownership/Deed of Trust
 ☐ Easement

☐ Leasehold
☐ Other

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

☐ ACQUIRED / / 12
☐ DISPOSED / / 12

NATURE OF INTEREST

☐ Ownership/Deed of Trust
 ☐ Easement

☐ Leasehold
☐ Other

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 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. 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 C

Income, Loans, & Business Positions (Income Other Than Gifts and Travel Payments)

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. Also report your job title with each reportable business entity, even if you received no income during the reporting period. 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.

A source of 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, for more information about doing business in the jurisdiction. Reportable sources of income may be further limited by your disclosure category located in your agency's conflict-of-interest code.

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, including loan repayments from a campaign committee (including a candidate's own campaign committee)
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10, concerning your ability to receive future honoraria.)
- 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.

See Reference Pamphlet, page 11, for more exceptions to income reporting.

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.

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED
NAME OF SOURCE OF INCOME _____	NAME OF SOURCE OF INCOME _____
ADDRESS (Business Address Acceptable) _____	ADDRESS (Business Address Acceptable) _____
BUSINESS ACTIVITY, IF ANY, OF SOURCE _____	BUSINESS ACTIVITY, IF ANY, OF SOURCE _____
YOUR BUSINESS POSITION _____	YOUR BUSINESS POSITION _____
GROSS INCOME RECEIVED <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	GROSS INCOME RECEIVED <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income <input type="checkbox"/> Loan repayment <input type="checkbox"/> Partnership <input type="checkbox"/> Sale of _____ <div>(Real property, car, boat, etc.)</div> <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more _____ <input type="checkbox"/> Other _____ <div>(Describe)</div>	CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income <input type="checkbox"/> Loan repayment <input type="checkbox"/> Partnership <input type="checkbox"/> Sale of _____ <div>(Real property, car, boat, etc.)</div> <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more _____ <input type="checkbox"/> Other _____ <div>(Describe)</div>

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

NAME OF LENDER*	INTEREST RATE	TERM (Months/Years)
_____	_____ % <input type="checkbox"/> None	_____
ADDRESS (Business Address Acceptable)		

BUSINESS ACTIVITY, IF ANY, OF LENDER	SECURITY FOR LOAN	
_____	<input type="checkbox"/> None <input type="checkbox"/> Personal residence	
_____	<input type="checkbox"/> Real Property _____	
	_____ Street address	
	_____ City	
HIGHEST BALANCE DURING REPORTING PERIOD	<input type="checkbox"/> Guarantor _____	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> Other _____	
<input type="checkbox"/> \$1,001 - \$10,000	(Describe)	
<input type="checkbox"/> \$10,001 - \$100,000		
<input type="checkbox"/> OVER \$100,000		

FPPC Form 700 (2012/2013) Sch. C
FPPC Advice Email: advice@fppc.ca.gov
FPPC Toll-Free Helpline: 866/275-3772 www.fppc.ca.gov

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.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes
- 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, regarding your ability to receive future honoraria.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

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

Reminders

- Gifts from a single source are subject to a \$420 limit during 2012. See Reference Pamphlet, page 10.
- Code filers – you only need to report gifts from reportable sources.

charitable organization 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, 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
- 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.)
- The cost of food, beverages, and necessary accommodations provided directly in connection with an event at which you gave a speech, participated in a panel or seminar, or provided a similar service but only if the cost is paid for by a federal, state, or local government agency. **This exception does not apply to a state or local elected officer, as defined in Section 82020, or an official specified in Section 87200.**
- 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 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 D **Income – Gifts**

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name _____ _____ _____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____
____/____/____	\$ _____	_____

Comments: _____

Instructions – Schedule 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" at www.fppc.ca.gov.

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
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C
- Payments for admission to an event at which you make a speech, participate on a panel, or make a substantive formal presentation, transportation, and necessary lodging, food, or beverages, and nominal non-cash benefits provided to you in connection with the event so long as both the following apply:
 - The speech is for official agency business and you are representing your government agency in the course and scope of your official duties.
 - The payment is a lawful expenditure **made only by a federal, state, or local government agency** for purposes related to conducting that agency's official business.

Note: This exception does not apply to a state or local elected officer, as defined in Section 82020, or an official specified in Section 87200.

- A travel payment that was received from a non-profit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration

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 \$50 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 and the **date(s)** received.

-- **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 Rick Chandler is the chairman of a trade association and the association pays for Rick's travel to attend its meetings. Because Rick 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 Rick to attend other events for which Rick is not providing services are likely considered gifts.

NAME OF SOURCE	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Ste. 610	
CITY AND STATE	
Sacramento, CA	
BUSINESS ACTIVITY IF ANY OF SOURCE	
Association of Healthcare Workers	
DATE(S)	AMT \$ 588.00
(If applicable)	
TYPE OF PAYMENT (Must check one) <input type="checkbox"/> Gift <input checked="" type="checkbox"/> Income	
DESCRIPTION	
Travel reimbursement for board meeting	

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

CALIFORNIA FORM **700**
FAIR POLITICAL PRACTICES COMMISSION

Name _____

- You must 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. These payments are not subject to the \$440 gift limit, but may result in a disqualifying conflict of interest.

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

TYPE OF PAYMENT: (must check one) ☐ Gift ☐ Income

☐ Made a Speech/Participated in a Panel

☐ Other - Provide Description

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

TYPE OF PAYMENT: (must check one) ☐ Gift ☐ Income

☐ Made a Speech/Participated in a Panel

☐ Other - Provide Description

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

TYPE OF PAYMENT: (must check one) ☐ Gift ☐ Income

☐ Made a Speech/Participated in a Panel

☐ Other - Provide Description

► NAME OF SOURCE (Not an Acronym)

ADDRESS (Business Address Acceptable)

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

TYPE OF PAYMENT: (must check one) ☐ Gift ☐ Income

☐ Made a Speech/Participated in a Panel

☐ Other - Provide Description

Comments: _____