

CITY OF PLACENTIA INVOICES

PERIOD COVERED FY1990-1991	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	REPAIRS	CIV CTR FIRE INS	CIV CTR BONDS	TOTAL
Jul 1990	Aug 14, 1990	5,436.25	914.76	917.82				7,268.83
Aug 1990	Oct 11, 1990	5,294.42	914.76	866.82				7,076.00
Sep 1990	Nov 8, 1990	5,663.72	914.76	917.82				7,496.30
Oct 1990	Dec 20, 1990	4,268.56	914.76	1,429.96				6,613.28
	Jan 16, 1991						106.43	106.43
Nov 1990	Feb 1, 1991	4,034.99	914.76	528.47				5,478.22
Dec 1990	Mar 20, 1991	3,740.98	914.76	770.81				5,426.55
Jan 1991	Mar 20, 1991	4,098.71	914.76	935.93				5,949.40
Feb 1991	Apr 5, 1991	4,432.62	914.76	1,060.01				6,407.39
	Apr 8, 1991				76.00			76.00
Mar 1991	May 10, 1991	3,995.65	914.76	834.30				5,744.71
Apr 1, 1991-92	May 10, 1991					1,694.10		1,694.10
Apr 1991	Jun 17, 1991	6,608.64	914.76	809.08				8,332.48
May 1991	Jun 17, 1991	11.59	914.76	1,187.01				2,113.36
	Jun 17, 1991						1,099.66	1,099.66
Jun 1991	Aug 2, 1991	5,515.40	914.76	1,148.91				7,579.07
TOTAL		53,101.53	10,977.12	11,406.94	76.00	1,694.10	1,206.09	78,461.78
AVG		4,425.13	914.76	950.58	6.33	141.18	100.51	6,538.48

PERIOD COVERED FY1991-1992	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR FIRE INS	CIV CTR BONDS	TOTAL
Jul 1991	Oct 21, 1991	5,436.27	914.76	1,614.54				7,965.57
Aug 1991	Nov 25, 1991	6,086.00	914.76	2,317.99				9,318.75
Sep 1991	Dec 6, 1991	5,737.54	971.48	1,371.04				8,080.06
Oct 1991	Jan 16 1992	4,668.80	971.48	1,089.79				6,730.07
Nov 1991	Feb 7, 1992	4,396.07	971.48	1,076.31				6,443.86
Dec 1991	Feb 26, 1992	3,857.87	971.48	2,055.94				6,885.29
Jan 1992	Mar 2, 1992	4,012.65	971.48	1,041.07	210.73			6,235.93
Feb 1992	Mar 25, 1992	4,144.69	971.48	1,656.99				6,773.16
Mar 1992	Apr 22, 1992	4,068.44	971.48	687.48				5,727.40
Apr 1992	May 22, 1992	4,817.50	2,163.29	586.63				7,567.42
May 1992	Jul 29, 1992	4,881.54	971.48	610.75	169.14			6,632.91
Jun 1992	Jul 29, 1992	6,178.08	971.48	698.15	381.50			8,229.21
TOTAL		58,285.45	12,736.13	14,806.68	761.37	0.00	0.00	86,589.63
AVG		4,857.12	1,061.34	1,233.89	63.45	0.00	0.00	7,216.80

PERIOD COVERED FY1992-1993	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR FIRE INS	CIV CTR BONDS	TOTAL
Jul 1992	Aug 27, 1992	6,272.41	971.48	737.51				7,981.40
Aug 1992	Oct 22, 1992	6,524.22	971.48	935.65	116.60			8,547.95
Sep 1992	Oct 22, 1992	6,171.20	971.48	764.06	660.13			8,566.87
Oct 1992	Nov 24, 1992	4,992.07	971.48	696.64	307.17			6,967.36
Nov 1992	Dec 18, 1992	4,232.76	971.48	957.68				6,161.92
Dec 1992	Feb 24, 1993	2,965.93	971.48	743.27	84.42			4,765.10
Jan 1993	Feb 24, 1993	2,953.86	971.48	768.77	173.14			4,867.25
Feb 1993	Apr 21, 1993	3,525.55	971.48	969.05	288.92			5,755.00
Mar 1993	Apr 21, 1993	3,700.10	971.48	785.83	337.01			5,884.42
Apr 1993	Jun 10, 1993	4,325.98	971.48	694.27			3,614.72	9,606.45
May 1993	Jun 21, 1993	4,707.57	971.48	1,072.18				6,751.23
Jun 1993	Jul 29, 1993	5,952.07	971.48	1,036.71				7,960.26
TOTAL		56,413.72	11,657.76	10,161.62	1,967.39	0.00	3,614.72	83,815.21
AVG		4,701.14	971.48	846.80	163.95			6,984.60

PERIOD COVERED FY1993-1994	DATE INVOICE	S. CA EDISON	TURF	GROUNDS	MAINT/ REPAIRS	CIV CTR FIRE INS	CIV CTR BONDS	TOTAL
Jul 1993	Sep 2, 1993	5,529.93	971.48	727.93				7,229.34
Aug 1993	Oct 11, 1993	5,715.29	971.48	734.39		1,796.25		9,217.41
Sep 1993	Dec 15, 1993	4,803.98	971.48	1,063.29				6,838.75
Oct 1993	Dec 15, 1993	3,885.50	971.48	619.84				5,476.82
Nov 1993	Dec 15, 1993	3,688.52	971.48	908.50			234.50	5,803.00
Dec 1993	Feb 10, 1994	3,684.30	971.48	982.15	335.31			5,953.24
Jan 1994								0.00
Feb 1994								0.00
Mar 1994								0.00
Apr 1994								0.00
May 1994								0.00
Jun 1994								0.00
TOTAL		27,287.52	5,828.88	5,036.10	335.31	1,796.25	234.50	40,518.56
AVG		4,547.92	971.48	839.35	55.89			6,763.09

Analysis of Civic Center & Library Grounds & Parking Lot Maintenance Costs

FY1990-1991	TOTAL DOLLARS SPENT			TOTAL50% LIBRARY	
	LABOR	EQUIPMENT	MATERIAL		
Jul 1990	1,396.82	428.00	10.81	1,835.63	917.82
Aug 1990	1,396.82	326.00	10.81	1,733.63	866.82
Sep 1990	1,396.82	428.00	10.81	1,835.63	917.82
Oct 1990	2,295.08	556.00	8.84	2,859.92	1,429.96
Nov 1990	756.09	292.00	8.84	1,056.93	528.47
Dec 1990	1,189.78	292.00	59.84	1,541.62	770.81
Jan 1991	1,443.60	394.00	34.26	1,871.86	935.93
Feb 1991	1,409.03	664.00	46.98	2,120.01	1,060.01
Mar 1991	1,291.34	343.00	34.26	1,668.60	834.30
Apr 1991	1,245.00	343.00	30.16	1,618.16	809.08
May 1991	1,920.00	394.00	60.02	2,374.02	1,187.01
Jun 1991	1,522.40	741.00	34.42	2,297.82	1,148.91
TOTAL	17,262.78	5,201.00	350.05	22,813.83	11,406.92
AVG	1,438.57	433.42	29.17	1,901.15	950.58

FY1991-1992	TOTAL DOLLARS SPENT			TOTAL50% LIBRARY	
	LABOR	EQUIPMENT	MATERIAL		
Jul 1991	2,510.63	615.00	103.45	3,229.08	1,614.54
Aug 1991	2,868.06	1,227.00	540.92	4,635.98	2,317.99
Sep 1991	2,143.26	564.00	34.82	2,742.08	1,371.04
Oct 1991	1,647.90	471.00	60.68	2,179.58	1,089.79
Nov 1991	1,689.80	428.00	34.82	2,152.62	1,076.31
Dec 1991	2,674.89	1,432.50	4.48	4,111.87	2,055.94
Jan 1992	1,689.80	360.00	32.34	2,082.14	1,041.07
Feb 1992	2,648.68	564.00	101.30	3,313.98	1,656.99
Mar 1992	969.68	360.00	45.27	1,374.95	687.48
Apr 1992	914.93	224.00	34.33	1,173.26	586.63
May 1992	916.24	258.00	47.26	1,221.50	610.75
Jun 1992	1,069.97	292.00	34.33	1,396.30	698.15
TOTAL	21,743.84	6,795.50	1,074.00	29,613.34	14,806.67
AVG	1,811.99	566.29	89.50	2,467.78	1,233.89

FY1992-1993	TOTAL DOLLARS SPENT			TOTAL50% LIBRARY	
	LABOR	EQUIPMENT	MATERIAL		
Jul 1992	1,180.60	275.00	19.41	1,475.01	737.51
Aug 1992	1,415.02	411.00	45.27	1,871.29	935.65
Sep 1992	1,058.78	437.00	32.34	1,528.12	764.06
Oct 1992	1,092.90	258.00	42.37	1,393.27	696.64
Nov 1992	1,403.88	505.00	6.48	1,915.36	957.68
Dec 1992	1,118.20	292.00	32.34	1,442.54	721.27
Jan 1993	1,213.20	292.00	32.34	1,537.54	768.77
Feb 1993	1,458.68	462.00	17.41	1,938.09	969.05
Mar 1993	1,213.32	326.00	32.34	1,571.66	785.83
Apr 1993	1,081.20	275.00	32.34	1,388.54	694.27
May 1993	1,723.03	360.00	61.32	2,144.35	1,072.18
Jun 1993	1,624.08	417.00	32.34	2,073.42	1,036.71
TOTAL	15,582.89	4,310.00	386.30	20,279.19	10,139.60
AVG	1,298.57	359.17	32.19	1,689.93	844.97

FY1993-1994	TOTAL DOLLARS SPENT			TOTAL50% LIBRARY	
	LABOR	EQUIPMENT	MATERIAL		
Jul 1993	1,212.44	224.00	19.41	1,455.85	727.93
Aug 1993	1,212.44	224.00	32.34	1,468.78	734.39
Sep 1993	1,403.88	687.00	35.69	2,126.57	1,063.29
Oct 1993	992.92	224.00	22.76	1,239.68	619.84
Nov 1993	1,433.52	309.00	74.48	1,817.00	908.50
Dec 1993	1,466.11	440.00	58.20	1,964.31	982.16
Jan 1994				0.00	0.00
Feb 1994				0.00	0.00
Mar 1994				0.00	0.00
Apr 1994				0.00	0.00
May 1994				0.00	0.00
Jun 1994				0.00	0.00
TOTAL	7,721.31	2,108.00	242.88	10,072.19	5,036.10
AVG	1,286.89	351.33	40.48	1,678.70	839.35

Analysis of Civic Center & Library Grounds & Parking Lot Maintenance Costs

FY1990-1991	DOLLARS BY TYPE OF WORKER					TOTAL
	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	
Jul 1990	210.00	251.28	40.82	0.00	894.72	1,396.82
Aug 1990	210.00	251.28	40.82	0.00	894.72	1,396.82
Sep 1990	210.00	251.28	40.82	0.00	894.72	1,396.82
Oct 1990	276.10	695.10	44.36	87.92	1,191.60	2,295.08
Nov 1990	82.83	231.70	44.36	0.00	397.20	756.09
Dec 1990	165.66	185.36	44.36	0.00	794.40	1,189.78
Jan 1991	220.88	463.40	44.36	0.00	714.96	1,443.60
Feb 1991	165.66	231.17	44.36	173.44	794.40	1,409.03
Mar 1991	220.88	231.70	44.36	0.00	794.40	1,291.34
Apr 1991	220.88	185.36	44.36	0.00	794.40	1,245.00
May 1991	220.88	463.40	44.36	0.00	1,191.40	1,920.04
Jun 1991	276.10	231.70	44.36	175.84	794.40	1,522.40
TOTAL	2,479.87	3,672.73	521.70	437.20	10,151.32	17,262.82
AVG	206.66	306.06	43.48	36.43	845.94	1,438.57

FY1991-1992	DOLLARS BY TYPE OF WORKER					TOTAL
	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	
Jul 1991	331.32	347.55	44.36	0.00	1,787.40	2,510.63
Aug 1991	276.10	1,390.20	44.36	561.60	595.80	2,868.06
Sep 1991	276.10	695.10	44.36	234.00	893.70	2,143.26
Oct 1991	250.64	398.56	47.02	92.88	858.80	1,647.90
Nov 1991	313.30	298.92	47.02	0.00	1,030.56	1,689.80
Dec 1991	469.95	498.20	47.02	371.52	1,288.20	2,674.89
Jan 1992	313.30	298.92	47.02	0.00	1,030.56	1,689.80
Feb 1992	626.60	348.74	47.02	424.00	1,202.32	2,648.68
Mar 1992	187.88	199.28	47.02	106.00	429.40	969.68
Apr 1992	93.99	99.64	47.02	159.00	515.28	914.93
May 1992	125.48	99.64	47.02	0.00	644.10	916.24
Jun 1992	125.48	124.55	47.02	0.00	772.92	1,069.97
TOTAL	3,390.24	4,799.30	556.26	1,949.00	11,049.04	21,743.84
AVG	282.52	399.94	46.36	162.42	920.75	1,811.99

FY1992-1993	DOLLARS BY TYPE OF WORKER					TOTAL
	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	
Jul 1992	125.32	149.46	47.02		858.80	1,180.60
Aug 1992	187.98	149.46	47.02		1,030.56	1,415.02
Sep 1992	125.32	149.46	47.02	92.88	644.10	1,058.78
Oct 1992	186.66	153.36	48.24		704.64	1,092.90
Nov 1992	248.88	255.60	48.24	190.56	660.60	1,403.88
Dec 1992	248.88	204.48	48.24		660.60	1,162.20
Jan 1993	248.88	255.60	48.12		660.60	1,213.20
Feb 1993	311.00	306.72	48.24		792.72	1,458.68
Mar 1993	248.88	255.60	48.24		660.60	1,213.32
Apr 1993	248.88	255.60	48.24		528.48	1,081.20
May 1993	311.11	306.72	48.24		1,056.96	1,723.03
Jun 1993	248.88	255.60	48.24	190.56	880.80	1,624.08
TOTAL	2,740.67	2,697.66	575.10	474.00	9,139.46	15,626.89
AVG	228.39	224.81	47.93	39.50	761.62	1,302.24

FY1993-1994	DOLLARS BY TYPE OF WORKER					TOTAL
	SUPERVISOR	CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	
Jul 1993	248.00	255.60	48.24		660.60	1,212.44
Aug 1993	248.00	255.60	48.24		660.60	1,212.44
Sep 1993	248.88	255.60	48.24	190.56	660.60	1,403.88
Oct 1993	248.88	255.60	48.24		440.20	992.92
Nov 1993	248.88	255.60	48.24		880.80	1,433.52
Dec 1993	311.11	255.60	48.24	190.56	660.60	1,466.11
Jan 1994						0.00
Feb 1994						0.00
Mar 1994						0.00
Apr 1994						0.00
May 1994						0.00
Jun 1994						0.00
TOTAL	1,553.75	1,533.60	289.44	381.12	3,963.40	7,721.31
AVG	258.96	255.60	48.24	63.52	660.57	1,286.89

Analysis of Civic Center & Library Grounds & Parking Lot Maintenance Costs

FY1990-1991	SUPERVISOR	TIME BY TYPE OF WORKER				TOTAL
		CREWLEAD	SWEEPER	TRIMMER	MAINT WORK	
Jul 1990	8.00	12.00	2.00	0.00	48.00	70.00
Aug 1990	8.00	12.00	2.00	0.00	48.00	70.00
Sep 1990	8.00	12.00	2.00	0.00	48.00	70.00
Oct 1990	10.00	30.00	2.00	4.00	60.00	106.00
Nov 1990	3.00	10.00	2.00	0.00	20.00	35.00
Dec 1990	6.00	8.00	2.00	0.00	40.00	56.00
Jan 1991	8.00	20.00	2.00	0.00	36.00	66.00
Feb 1991	6.00	10.00	2.00	8.00	40.00	66.00
Mar 1991	8.00	10.00	2.00	0.00	40.00	60.00
Apr 1991	8.00	8.00	2.00	0.00	40.00	58.00
May 1991	8.00	20.00	2.00	0.00	60.00	90.00
Jun 1991	10.00	10.00	2.00	8.00	40.00	70.00
TOTAL	91.00	162.00	24.00	20.00	520.00	817.00
AVG	7.58	13.50	2.00	1.67	43.33	68.08

FY1991-1992	SUPERVISOR	CREWLEAD	SWEEPER	BLDG MAINT		TOTAL
				TRIMMER	MAINT WORK	
Jul 1991	12.00	15.00	2.00	0.00	90.00	119.00
Aug 1991	10.00	60.00	2.00	24.00	30.00	126.00
Sep 1991	10.00	30.00	2.00	10.00	60.00	112.00
Oct 1991	8.00	16.00	2.00	4.00	40.00	70.00
Nov 1991	10.00	12.00	2.00	0.00	48.00	15.00
Dec 1991	15.00	20.00	2.00	16.00	60.00	113.00
Jan 1992	10.00	12.00	2.00	0.00	48.00	72.00
Feb 1992	20.00	14.00	2.00	16.00	56.00	108.00
Mar 1992	6.00	8.00	2.00	4.00	20.00	40.00
Apr 1992	3.00	4.00	2.00	6.00	24.00	39.00
May 1992	4.00	4.00	2.00	0.00	30.00	40.00
Jun 1992	4.00	5.00	2.00	0.00	36.00	47.00
TOTAL	112.00	200.00	24.00	80.00	542.00	901.00
AVG	9.33	16.67	2.00	6.67	45.17	75.08

FY1992-1993	SUPERVISOR	CREWLEAD	SWEEPER	BLDG MAINT		TOTAL
				TRIMMER	MAINT WORK	
Jul 1992	4.00	6.00	2.00	0.00	40.00	52.00
Aug 1992	6.00	6.00	2.00	0.00	48.00	62.00
Sep 1992	4.00	6.00	2.00	4.00	30.00	46.00
Oct 1992	6.00	6.00	2.00		32.00	46.00
Nov 1992	8.00	10.00	2.00	8.00	30.00	58.00
Dec 1992	8.00	8.00	2.00		30.00	48.00
Jan 1993	8.00	10.00	2.00		30.00	50.00
Feb 1993	10.00	12.00	2.00		36.00	60.00
Mar 1993	8.00	10.00	2.00		30.00	50.00
Apr 1993	8.00	10.00	2.00		24.00	44.00
May 1993	10.00	12.00	2.00		48.00	72.00
Jun 1993	8.00	10.00	2.00	8.00	40.00	68.00
TOTAL	88.00	106.00	24.00	20.00	418.00	656.00
AVG	7.33	8.83	2.00	1.67	34.83	54.67

FY1993-1994	SUPERVISOR	CREWLEAD	SWEEPER	BLDG MAINT		TOTAL
				TRIMMER	MAINT WORK	
Jul 1993	8.00	10.00	2.00		30.00	50.00
Aug 1993	8.00	10.00	2.00		30.00	50.00
Sep 1993	8.00	10.00	2.00	8.00	30.00	58.00
Oct 1993	8.00	10.00	2.00		20.00	40.00
Nov 1993	8.00	10.00	2.00		40.00	60.00
Dec 1993	10.00	10.00	2.00	8.00	30.00	60.00
Jan 1994						0.00
Feb 1994						0.00
Mar 1994						0.00
Apr 1994						0.00
May 1994						0.00
Jun 1994						0.00
TOTAL	50.00	60.00	12.00	16.00	180.00	318.00
AVG	8.33	10.00	2.00	2.67	30.00	53.00

TO: Library Board of Trustees  
FROM: Elizabeth D. Minter, Library Director *EDM*  
DATE: February 22, 1994  
SUBJECT: **Travel Authorizations**

**BACKGROUND:**

1. CALTAC Workshop in Library Leadership, March 5, 1994, at the Los Angeles Public Library. \$20.00 per person. Trustees.
2. March, 1994. Meeting with California Advocates, CSDA Lobbyist Ralph Heim and several legislators as recommended by Mike Belote with Library Directors from Buena Park and Palos Verdes Library Districts. One or two days. Cost not to exceed \$350.00. Library Director.

**RECOMMENDATION**

Approve travel expenses as follows:

1. Trustees for CALTAC Workshop at a cost of \$20.00 per person plus mileage and parking.
2. Library Director for trip to Sacramento to meet with California Advocates and Legislators for up to 2 days at a cost not to exceed \$350.00.



# WORKSHOP

March 5, 1994

Hosted by  
Los Angeles Public Library

at Los Angeles Public Library  
Los Angeles, California

## 1994 Workshops In Library Leadership

### P R O G R A M

9:00 REGISTRATION AND COFFEE

9:30 INTRODUCTIONS AND WELCOME

9:45 KEYNOTE REMARKS  
Gary E. Strong, California State Librarian

QUESTION PERIOD

10:45 BREAK

11:00 LIBRARIES: THE LEGACY WE TOOK  
FOR GRANTED How They are Funded and Why They  
are in Trouble CarolAnn Tassios, Director, Yorba  
Linda Public Library

12 noon LUNCHEON/CONVERSATION

1:00 KEEPING THE LEGACY ALIVE: Strategies for  
Funding Our Libraries  
David Flint, Assistant Director, Finance and Planning  
County of Los Angeles Public Library

2:00 PRACTICAL TIPS FOR TRUSTEES: Highlights from  
*Trustee Toolkit for Library Leadership*

2:45 CHARGE TO THE LIBRARY COMMUNITY

3:00 ADJOURNMENT  
Followed by tour of the library

Agenda Item 22  
Attachment A

#### WORKSHOP COORDINATORS:

Barbara B. Whorton	Barbara J. Campbell
2074 Della Lane	35 El Paseo
Anaheim, CA 92802	Campbell, CA 95008
(714) 638-2573	(408) 377-6389

MAP  
&  
PARKING INFORMATION  
ON INSERT

#### For further information:

Judith Linde  
CALTAC Regional Representative  
(310) 276-7689

TO ATTEND AT  
LOS ANGELES ON MARCH 5

CLIP & MAIL  
BEFORE FEBRUARY 21  
(No refunds after March 2)

### REGISTRATION FORM FOR LOS ANGELES WORKSHOP ON MARCH 5, 1993

NAME \_\_\_\_\_ LIBRARY OR SYSTEM \_\_\_\_\_  
 ADDRESS \_\_\_\_\_ TELEPHONE \_\_\_\_\_  
 CITY, STATE, ZIP \_\_\_\_\_  
 CALTAC MEMBER  YES  NO

Make checks payable to CALTAC  
... and mail to:

JUDITH LINDE  
1810 CARLA RIDGE  
BEVERLY HILLS, CA 90210

Registration Fee:		
CALTAC members	\$10.00	\$ _____
Non-members*	\$12.50	\$ _____
Luncheon	\$10.00	\$ _____
TOTAL		\$ _____

\*See attached form for membership application.

TO: Library Board of Trustees

FROM: Elizabeth D. Minter, Library Director *edm*

DATE: February 22, 1994

**SUBJECT: Report on the Progress of the Study of Alternatives for Delivery of Public Library Services to the Constituents of the Placentia Library District.**

**BACKGROUND:**

Attachment A is the Status Report prepared by Steve Kozak of BSI on February 9, 1994.

On February 16th I was told by Mr. Kozak that he plans to start working with the City of Placentia Finance Office within the next week.

Mr. Kozak also reported that BSI is on schedule with the study and that we should receive a draft report by the end of February for review and comment.



**PROJECT STATUS REPORT**

Agency: **PLACENTIA LIBRARY DISTRICT**  
411 East Chapman Avenue  
Placentia, California 92670-6198

Page 1 of 2

ATTENTION: Ms. Elizabeth Mentor  
Library Director

Project: Placentia Library District  
Consolidation Study

BSI Job No. 12029.00

Report No. 1

Steve Kozak PROJECT MANAGER	 SIGNATURE	<u>9 FEB 94</u> DATE
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**CURRENT PROJECT STATUS**

1. Conducted kick-off meeting on December 7, 1993 with Library Director to discuss preliminary project scope, information needs, and schedule.
2. Met with Orange County LAFCO staff to discuss consolidation alternatives for the Library District under the District Reorganization Act.
3. Researched and reviewed District consolidation alternatives, and prepared outlines of the reorganization process conducted by LAFCO for the various alternatives.
4. Completed preliminary review of research information provided by the Library District.
5. Initiated research for preparation of "Current Conditions" analysis of the Library District.
6. Arranging meeting(s) with City of Placentia staff to complete additional study research.

**UPCOMING PROJECT STATUS**

1. Meet with City staff and gather necessary information to complete study research.
2. Prepare draft of "Current Conditions" analysis and submit to Library District by the end of February for review and comment.



Project Status Report  
Placentia Library District  
Consolidation Study  
Page 2

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If you have comments or concerns regarding this status report, please notify the project manager within ten days.

Receipt Acknowledged:

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Name	Date
------	------

cc: Dennis Klingelhofer, BSI



TO: Library Board of Trustees  
FROM: Elizabeth D. Minter, Library Director *EDM*  
DATE: February 22, 1994  
SUBJECT: FY1994-1995 Budget

California Advocates

I attended a meeting on January 26, 1994, with Buena Park Library Director Colleen McGregor, Palos Verdes Library Director Linda Elliott and California Advocates Representative Mike Belote. The meeting was held at the Hyatt Regency Hotel by Los Angeles Airport.

Mr. Belote reported that he has not heard any discussion among legislators or staff of further raids on non-enterprise special district property taxes.

The biggest concern continues to be the activities surrounding the "superpot" given to Santa Cruz County last year. Mr. Belote is going to track this item carefully for us.

I have been informed that both Buena Park Library District and Palos Verdes Library District will be joining Placentia in the contract with California Advocates for this year. This action has been approved by each of their Boards.

The next activity will be meetings in Sacramento on March 9, possibly continuing on March 10, with staff and legislators directly involved with issues concerning non-enterprise districts.

Orange County Supervisors

In January the Orange County Supervisors allocated the delinquent property tax buyout funds for the Special District Augmentation Fund. At this time approximately 5 million dollars was allocated to the Orange County Library. Since there seemed to be some confusion in Supervisor Steiner's Office about Placentia Library District's eligibility to receive some of this money I sent a memorandum to him on January 31, 1994. See Attachment A.

California Special Districts Association

CSDA continues to be concerned about the lack of representation of independent special districts on the various reorganization committees in Sacramento. Attachment B contains some correspondence about this issue.

FY1994-1995 Budget, February 22, 1994, Page 2.

California Library Association

As of this date the California Library Association has not adopted a legislative policy endorsing any type of superpot allocation for property taxes like the one enacted this year for Santa Cruz County.

At the American Library Association Exhibits on February 7th I talked briefly with Linda Wood, Director of the Alameda County Library System, formerly Director of the Riverside City/ County Library, and a past president of the California Library Association. Ms. Wood told me that it is her understanding that the County Librarians would not be supporting the superpot concept because it leaves too much to chance and personalities. Ms. Wood also told me that a special committee is being set up to study public library financing in California and that it is really important that the independent special district libraries try to get someone appointed either through CALTAC or through the California Library Association. The other committee members will be appointed by the League of California Cities and the Association of Counties.

# PLACENTIA LIBRARY DISTRICT



411 East Chapman Avenue

Placentia, California 92670

(714) 528-1906

TO: The Honorable William G. Steiner, Supervisor, 4th District, County of Orange

FROM: Elizabeth D. Minter, Library Director

DATE: January 31, 1994

SUBJECT: **FY1993-1994 Property Tax Estimates from Neal Gruber, Orange County Auditor's Office**

On July 22, 1993, Buena Park Library District Director Colleen McGregor, Yorba Linda Library Director Carolann Tosios and I visited with Neal Gruber in the Orange County Auditor's Office. At that time Mr. Gruber presented to us the following calculations based upon his interpretation of the provisions of the FY1993-1994 Budget as adopted by the State:

	<u>Placentia</u>	<u>Buena Park</u>
Total District Property Tax Allocation Before Adjustments	\$ 1,527,000	\$ 1,535,000
% to Transfer to Educational Augmentation Fund	8.75%	9.30%
Amount to Transfer to Educational Augmentation Fund	- 133,613	- 142,775
Remaining Property Tax	1,393,387	1,392,225
% Reduction for SDAF Loss for FY1993-1994 State Budget	50.41%	34.00%
Amount of Reduction for Elimination of SDAF	- 702,406	473,357
<b>Estimated Property Tax for FY1993-1994</b>	<b><u>\$ 690,981</u></b>	<b><u>\$ 918,882</u></b>
Actual Property Taxes Received for FY1992-1993	\$ 1,022,528	\$ 1,094,226
Difference FY1992-1993 Actual to FY1993-1994 Estimated	- 331,547	- 175,358
Annual SDAF Contribution FY1983-1984 through FY1992-1993	400,957	332,353
Amount Received from SDAF FY1989-1990 through FY1992-1993	-0-	-0-

When I asked Mr. Gruber why the percentage reduction for Placentia is 50.41 in comparison to Buena Park's 34.00 he explained that the higher the bailout the higher the percentage: When the SDAF was first implemented Placentia received a higher percentage of dollars in relation to its

Steiner, FY1993-1994 Property Tax Estimates, January 31, 1994, Page 2.

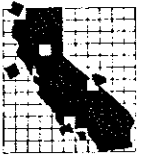
general fund budget than did Buena Park. Mr. Gruber also said that the amount of allocation from the SDAF has nothing whatsoever to do with this calculation. He told us that there are independent special districts in Orange County losing 59% and 60% of their allocations and that he expects that at least one of them will go bankrupt.

Several weeks after this meeting we were notified by Mr. Gruber that the County would be using a slightly different formula because all of the County Auditors in the State had agreed that it was the Legislature's intent that the 1992-1993 transfer to the Education Augmentation Fund should not be used in the 1993-1994 formula.

The actual formula used is as follows:

Total District Property Tax Allocation Before Adjustments	\$ 1,527,000	\$ 1,535,000
% Reduction for SDAF Loss for FY1993-1994 State Budget	50.41%	34.00%
Amount of Reduction for Elimination of SDAF	769,761	521,900
<b>Estimated Property Tax for FY1993-1994</b>	<b><u>\$ 757,239</u></b>	<b><u>\$ 1,013,100</u></b>
Actual Property Taxes Received for FY1992-1993	\$ 1,022,528	\$ 1,094,226
<b>Difference FY1992-1993 Actual to FY1993-1994 Estimated</b>	<b>- 265,289</b>	<b>- 81,126</b>
Annual SDAF Contribution FY1983-1984 through FY1992-1993	400,957	332,353
Amount Received from SDAF FY1989-1990 through FY1992-1993	-0-	-0-

As a contributor to the Special District Augmentation Fund, and Placentia Library District contributed \$400,957 each year even though it received no allocation from the County Board of Supervisors in the later years, the District would be eligible to share in the distribution of the Teeter Plan (delinquent tax buyout) money for the SDAF. The distribution of this money, of course, is at the total discretion of the County Board of Supervisors and, like the SDAF itself, there is no requirement that the funds be allocated to the contributors.



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California  
Special Districts  
Association

915 L Street  
Suite 1000  
Sacramento, CA  
95814

916.442-7887  
Fax 916.442-0382

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September 30, 1993

Dear CSDA Member:

The Governor recently issued an executive order creating five task force advisory panels as a prelude to next year's state budget negotiations. Among those is one on Governance and Governmental Organization, which includes several city and county representatives, but no special district members.

As I stated in my letter to Carol Whiteside, I find it strange that the Task Force on Governance and Government Organization includes many city and county representatives, but no special district members. In light of such agenda items as "State/Special Districts" and Consolidations," it is imperative that special districts be included in these deliberations.

CSDA is working on gaining special district membership on this task force, and we need your help. Please review the enclosed roster of committee members, and contact those with whom you have a working relationship. Let them know that special districts wish to have two members participate in this task force, and mail a similar letter to Carol Whiteside.

Included in this packet is a letter of protest we have sent to the Governor's Director of Intergovernmental Affairs, Ms. Carol Whiteside. You will also find her response and a roster of the committee membership.

Sincerely,

David Nagler  
Executive Director

Executive Director  
David Nagler

Deputy Director/  
Public Policy  
Ann Blackwood

Deputy Director/  
Member Services  
Catherine Smith

Legislative Advocate  
Ralph Heim 916.442-4584

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California  
Special Districts  
Association

915 L Street  
Suite 1000  
Sacramento, CA  
95814

916.442-7887  
Fax 916.442-0382

September 20, 1993

Carol Whiteside  
Director of Intergovernmental Relations  
Office of Planning and Research  
1400 10th Street, Suite 109  
Sacramento, CA 95814

Dear Ms. Whiteside:

I understand that you have formed five advisory task forces on major policy areas to be included in next year's budget deliberations. This letter is to request that independent special districts be included as members of these working groups.

Upon reviewing the roster of committee membership, I was concerned to find there are no special district representatives on any of the advisory panels. It seems strange that the Task Force on Governance and Government Organization includes many city and county representatives, but no special district members. In light of such agenda items as "State/Special Districts" and "Consolidations," it is imperative that special districts be included in these deliberations.

Independent special districts are autonomous local governments which have been an integral part of recent state budget and government restructuring negotiations. They provide important local services such as fire protection, and water for domestic or agricultural use. Over the past few years, some districts have been devastated by revenue losses resulting from the property tax shift.

CSDA represents both enterprise and non-enterprise independent special districts. We understand that you prefer to have local officials serving as committee members, rather than legislative advocates. We would appreciate the opportunity to help you identify local special district officials to create balance on your advisory panels.

Sincerely,

David Nagler  
Executive Director

Executive Director  
David Nagler

Deputy Director/  
Public Policy  
Ann Blackwood

Deputy Director/  
Member Services  
Catherine Smith

Legislative Advocate  
Ralph Heim 916.442-4584





**GOVERNOR'S OFFICE**

**September 23, 1993**

**California Special Districts Association  
915 L Street, Suite 1000  
Sacramento, California 95814**

**Thank you for your interest and commitment to participation in the "Restructuring Advisory Panels" process now underway. As you know, the panel was originally established with members representing local governments, primarily cities and counties, in order to get input and recommendations from professionals in the field about restructuring and realignment proposals. Your Association expressed early interest in the process and has consistently expressed a desire to be included at some level.**

**Based on experience in other processes with large numbers of participants, the Local Government Policy Council desired to keep the group to a workable size. Clearly, if all the groups who have interests and involvement with local governments were included, the Advisory Panel could number in the dozens, if not the hundreds.**

**I would like to complement you on your effective and concerted efforts. The Task Forces are still defining the issues and prioritizing them for consideration. I have passed your request on to both the Governance and the Finance and Revenue Task Forces. All the Task Forces have been instructed to make contact with your association and members as topics which involve you come under discussion.**

**To insure that you have access to the process, and the discussions, I am inviting the California Special Districts Association to select a representative to serve as a resource for the Task Forces. I am pleased to present this letter of invitation to David Nagler, your Executive Director, for your consideration.**

**Your participation and cooperation during the last two budget processes was constructive and helpful. I look forward to working with you on this undertaking.**

**Sincerely yours,**

A handwritten signature in cursive script that reads "Carol G. Whiteside".

**Carol G. Whiteside  
Director  
Intergovernmental Affairs**

Local Government Policy Council  
RESTRUCTURING ADVISORY PANEL  
September 8, 1993

**Task Force on Governance/ Government Organization**

Discussions may include but are not limited to:

- \* Regulatory agencies- COGS, LAFCOs CEQA
- \* Elected vs. appointed
- \* Regulatory Process
- \* Budgeting Systems
- \* Cities/ counties-who does what?
- \* State/ special districts
- \* Consolidations
- \* Labor Relations
- \* Impediments

**Members:**

Chris Arnold

CAO, Humboldt (707) 445-7266 Fax: (707) 445-7299

\*Don Blubaugh (Chair)

City Manager, Walnut Creek (510) 943-5812 Fax: (510) 943-5897

Jack Crist

Deputy City Manager, Sacramento (916) 264-5704 Fax: (916) 264-7618

John Kirlin

School of Public Administration, USC (707) 224-7620 Fax: (707) 224-2102

H. Peter Klein

County Counsel, Mendocino (707) 463-4446 Fax: (707) 463-4245

Bob Leland

Finance Director, Fairfield (707) 428-7495 Fax: (707) 428-7597

Dave Mora

City Manager, Salinas (408) 758-7412 Fax: (408) 758-7368

Will Randolph

CAO, Fresno (209) 498-1710 Fax (209) 488-1830

Harvey Rose

Budget Analyst, San Francisco (415) 554-7642 Fax: (415) 252-0461

Richard Watson

City Manager, Sausalito (415) 289-4100 Fax: (415) 554-7642

Stan Yamamoto

City Attorney, Riverside (909) 782-5567 Fax: (909) 782-5540

**Resources:**

Steve Swendiman

Executive Director, CSAC (916) 327-7506 Fax: (916) 441-5507

Don Benninghoven

Director, League of CA Cities (916) 444-5790 Fax: (916) 444-8671

Local Government Policy Council  
RESTRUCTURING ADVISORY PANEL  
September 8, 1993  
Task Force on Revenue and Distribution

Discussions may include but are not limited to:

- \* Fiscalization land use
- \* New revenue sources
- \* Debt Collection
- \* Equity distribution and collection and application
- \* Asset Management
- \* Fees
- \* Economic development
- \* Market pricing

Members:

Bob Bartlett

Councilmember, Monrovia (818) 359-3231 Fax: 359-8507

Ron Bates

Mayor, Los Alamitos (310) 493-4588 Fax: (310) 493-4588

Pat Castillo

Mayor, Sunnyvale (408) 730-7474 Fax: (408) 730-7699

Keith Comrie

City Administrative Officer, Los Angeles (213) 485-2885 Fax: (213) 687-8213

Hal Conklin

Councilmember, Santa Barbara (805) 564-5321 Fax: (805) 564-5475

Joseph Drew

CAO, Kern Co. (805) 861-2371 Fax: (805) 325-3979

Michael Garvey

City Manager, San Carlos (415) 802-4228 Fax: (415) 595-2044

Nancy Hicks

Finance Director, Lakewood (310) 866-9771 Fax: (310) 866-0505

\*Bud Ovrum (Chair)

City Manager, Burbank (818) 953-9701 Fax: (818) 953-8729

Ray Remy

Los Angeles Chamber of Commerce (213) 629-0625 Fax: (213) 629-0780

Gerald Roos

Sr. Asst. CAO, LA (213) 974-1151

Karen Smith

City Manager, Union City (510) 471-3232 Fax: (510) 475-7318

Steven Szalay

CAO, Alameda (510) 272-3862 Fax: (510) 272-3784

Resources:

Diane Cummins

Program Budget Manager, Dept. of Finance (916) 445-6423 Fax: (916) 445-7997

Steve Olson

Deputy Director, Dept. of Finance (916) 445-9862 Fax: (916) 324-7311

Dan Wall

Legislative Rep., CSAC (916) 327-7500 Fax: (916) 441-5507

Judi Smith

Legislative Rep., League of Cities (916) 444-5790 Fax: (916) 444-8671

**TO:** Library Board of Trustees

**FROM:** Elizabeth D. Minter, Library Director *edm*

**DATE:** February 22, 1994

**SUBJECT:** Statements of Economic Interests for Trustees and Designated Employees

**BACKGROUND:**

Each year the Clerk of the Board of Supervisors sends out Statements of Economic Interests (FORM 730) to be filed by trustees and designated employees.

The 1993-1994 forms have arrived and are being distributed.

Our Annual Filing Date is April 1, 1994, for the period January 1, 1993 through December 31, 1993.

Trustees are required to file with the Clerk of the Board of Supervisors.

Library Trustees need to file their statements with the Library Administrative Office, and we will forward the originals as a group to the Clerk.

All Trustees must file their annual statements by March 15, 1994, to allow staff a timely filing with the Clerk.

Designated employees Library Director Minter and Principal Librarian Ammar file with the Library only.

**RECOMMENDATION:**

Take required action.



ESTABLISHED 1889

PHYLLIS A. HENDERSON  
CLERK OF THE BOARD OF SUPERVISORS

HALL OF ADMINISTRATION  
10 CIVIC CENTER PLAZA  
P.O. BOX 687  
SANTA ANA, CALIFORNIA 92702-0687

TELEPHONE: 714 834-2206  
714 834-4439 (FAX)

## County of Orange

CLERK OF THE BOARD OF SUPERVISORS

February 4, 1994

Ms. Elizabeth D. Minter  
Director  
Placentia Library District  
411 East Chapman Avenue  
Placentia, CA 92670

Dear Ms. Minter:

### **FAIR POLITICAL PRACTICES COMMISSION FORM 730 – STATEMENT OF ECONOMIC INTERESTS**

Enclosed please find the following information relative to filing Statements of Economic Interest:

1. **MEMO FROM CLERK OF THE BOARD OF SUPERVISORS (to be distributed to all Form 730 filers required to file with the Clerk of the Board):**
2. **FACT SHEET FOR MEMBERS OF STATE BOARDS AND COMMISSIONS AND DESIGNATED EMPLOYEES OF STATE AGENCIES – GIFTS, HONORARIA AND TRAVEL:**

A copy of this sheet must accompany each Form 730 given to employees.

3. **FAIR POLITICAL PRACTICES COMMISSION FORM 730:**

A copy of the 1993-1994 Statement of Economic Interests for Designated Employees Form 730 has been provided for your use as a master. Copies will be needed for each member of your legislative body as well as for other designated employees required to file. These forms are also to be used during the year for "assuming, leaving, initial and candidate" statements.

The Fair Political Practices Commission (FPPC) advises that only the 1993-1994 form is acceptable for filing for 1993. Forms from prior years should only be used to amend statements filed for those years.

In most cases the Annual Statement period covers January 1 through December 31, 1993. Please check your Code to ascertain the period covered by your agency's Annual Statement. Statements must be received by the office of the Clerk of the Board of Supervisors or postmarked by April 1, 1994 or your agency's Annual Filing date.

Ms. Elizabeth D. Minter  
Director  
Placentia Library District  
February 4, 1994  
Page 2

Questions relating to your agency's Code or disclosure categories should be directed to your legal counsel. General questions can be directed to the FPPC at (916) 322-5660.

If you have any other questions, please call me at (714) 834-3453.

Sincerely,

COUNTY OF ORANGE



Nancy K. Swanson  
Assistant Clerk of the Board of Supervisors

NKS:ec

Enclosures: 3

cc: Terry Andrus, County Counsel



ESTABLISHED 1889

HALL OF ADMINISTRATION  
10 CIVIC CENTER PLAZA  
P.O. BOX 687  
SANTA ANA, CALIFORNIA 92702-0687

TELEPHONE: 714 834-2206  
714 834-4439 (FAX)

## County of Orange

CLERK OF THE BOARD OF SUPERVISORS

February 4, 1994

**TO:** FORM 730 FILERS REQUIRED TO FILE WITH THE CLERK OF THE BOARD OF SUPERVISORS, COUNTY OF ORANGE

**FROM:** NANCY K. SWANSON, ASSISTANT CLERK OF THE BOARD OF SUPERVISORS

**SUBJECT:** FAIR POLITICAL PRACTICES COMMISSION FORM 730 - STATEMENT OF ECONOMIC INTERESTS

Your agency's Conflict of Interest Code designates you as one who must file a disclosure statement with our office each year.

Attached is the 1993-1994 Form 730 covering the period January 1 through December 31, 1993 which the Fair Political Practices Commission (FPPC) advises is the only form acceptable for filing for 1993.

Instructions regarding filling Form 730 are included on the form. The cover page must include: Filer name, agency name, position title, mailing address, and daytime telephone number. The appropriate type of statement must be checked and applicable dates entered. You must complete the verification at the bottom of the cover page. Additionally, the schedules on the second page must be checked as appropriate and the completed schedules attached.

Keep a copy of your completed form, and transmit the original to your agency/contact person in sufficient time for them to forward it to us prior to the Annual Filing date. Your statement must be received by our office or postmarked by April 1, 1994 (or by your agency's Annual Filing date as specified in your Code). Please note that failure to file statements timely may result in certain criminal and civil penalties, including, but not limited to, late fines.

Questions relating to your agency's Code or disclosure categories should be directed to your legal counsel. General questions can be directed to the FPPC at (916) 322-5660. If you have any other questions, please call me at (714) 834-3453.

NKS:ec

Attachments

**CONFLICT OF INTEREST - DESIGNATED FILERS**

DATE: January 25, 1994

TO: **PHYLLIS A. HENDERSON, CLERK OF THE BOARD OF SUPERVISORS**

FROM: Elizabeth D. Minter  
(CONTACT PERSON NAME/TELEPHONE NUMBER)

NAME OF AGENCY: Placentia Library District

ADDRESS OF AGENCY: 411 E. Chapman Avenue

Placentia, CA 92670

\_\_\_\_\_  
\_\_\_\_\_

SUPERINTENDENT/EXECUTIVE OFFICER: Elizabeth D. Minter

ANNUAL FILING DATE: April 1, 1994

<u>NAME OF FILER</u>	<u>POSITION/TITLE</u>
<u>Margaret V. Dinsmore</u>	<u>Trustee</u>
<u>Sandra M. Stark</u>	<u>Trustee</u>
<u>Ray C. Evans</u>	<u>Trustee</u>
<u>Al Shkoler</u>	<u>Trustee</u>
<u>Fred D. West</u>	<u>Trustee</u>
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# California Fair Political Practices Commission

## FACT SHEET FOR MEMBERS OF STATE BOARDS AND COMMISSIONS AND DESIGNATED EMPLOYEES OF STATE AGENCIES

### GIFTS, HONORARIA AND TRAVEL

Legislative amendments to the Political Reform Act<sup>1/</sup> which went into effect in 1991 impose limits on gifts and prohibit honoraria payments received by members of state boards and commissions and designated employees of state agencies, including employees of the State Legislature.<sup>2/</sup> (Stats. 1990, Chapter 84.)

The purpose of this fact sheet is to summarize the gift and honoraria prohibitions and provide information concerning exceptions for certain gifts, honoraria and travel.

#### GIFTS

Under the provisions of the Act, a gift is any payment or other benefit provided to an official (including a designated employee) for which the official does not provide consideration of equal or greater value, including a rebate or discount in the price of anything of value unless the rebate or discount is made in the regular course of business to members of the public without regard to official status.

Except as discussed below, a gift is "received" or "accepted" when the official knows that he or she has either actual possession of the gift or when he or she takes any action exercising direction or control over the gift, including discarding the gift or turning the gift over to another person.

#### Gift Limitations

State board and commission members and designated employees are subject to two gift limits:

<sup>1/</sup> Government Code Sections 81000-91015. All statutory references are to the Government Code unless otherwise indicated. Commission regulations appear at 2 California Code of Regulations Section 18000, et seq. All references to regulations are to Title 2, Division 6 of the California Code of Regulations.

<sup>2/</sup> These provisions do not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official. Elected officials should refer to the fact sheet for elected state officers or the fact sheet for local elected officers, whichever is applicable.

1. No member of a state board or commission and no designated employee of a state agency may accept gifts aggregating more than \$10 per calendar month from a single lobbyist or lobbying firm if the lobbyist or firm is registered to lobby the official's agency. No designated employee of the Legislature may accept gifts aggregating more than \$10 per calendar month from any single lobbyist or lobbying firm. (Section 86204.)

2. No member of a state board or commission and no designated employee of a state agency or the Legislature may accept gifts aggregating more than \$270 in a calendar year from any other single source if the official would be required to report the receipt of income or gifts from that source on his or her statement of economic interests (Form 721 or 730). (Section 89504.)<sup>3/</sup>

### Exceptions to the Definition of "Gift"

The Act and Commission regulations provide exceptions for certain types of gifts. The following gifts are not subject to any gift limit and are not required to be disclosed on a statement of economic interests (Form 721 or 730):

1. Gifts which, within 30 days of receipt, are returned, unused, to the donor or for which reimbursement is made to the donor.

2. Gifts which, within 30 days of receipt, are donated, unused, to a charitable organization or a government agency without being claimed as a deduction for tax purposes.

3. Gifts from the official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, aunt, uncle, niece, nephew, or first cousin or the spouse of any such person, provided that a gift for any such person must be disclosed if the person is acting as an agent or intermediary for a reportable source of income.

4. Gifts of hospitality involving food, drink or occasional lodging provided in an individual's home.

<sup>3/</sup> Section 89504 provides for a biennial adjustment to the gift limit to reflect changes in the Consumer Price Index. For 1993-94, the gift limit is \$270. (Regulation 18954.) For purposes of disqualification, the threshold remains at \$250.

Gifts aggregating \$50 or more must be disclosed. However, designated employees should consult the "disclosure category" portion of their agency's conflict of interest code to determine if a particular source of income or gifts must be disclosed.

5. Gifts equal in value exchanged between an official and another individual (other than a lobbyist) on holidays, birthdays, or similar occasions.

6. Informational material provided to assist an official in the performance of his or her official duties, including books, reports, pamphlets, calendars, periodicals, videotapes, or free admission to informational conferences or seminars.

"Informational material" may also include scale models, pictorial representations, maps, and other such items, provided that if the item's fair market value is more than \$250, the official has the burden of demonstrating that the item is informational. In addition, on-site demonstrations, tours, or inspections designed specifically for public officials are considered informational material, but this exception does not apply to meals or to transportation to the site unless the transportation is not commercially available.

7. A bequest or inheritance.

8. Campaign contributions.

9. Personalized plaques and trophies with an individual value of less than \$250.

10. Tickets to fundraisers for campaign committees or candidates, and tickets to fundraisers for organizations exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

11. Free admission, refreshments and similar non-cash nominal benefits provided at an event at which an official gives a speech, participates in a panel or seminar, or provides a similar service, and actual intrastate transportation and any necessary lodging and subsistence provided directly in connection with the speech, panel, seminar, or service.

12. Passes or tickets which provide admission or access to facilities, goods, services or other benefits (either on a one-time or repeated basis) that are not used and are not transferred to another person.

13. Gifts provided directly to members of an official's family unless the official receives direct benefit from the gift or exercises discretion and control over the use or disposition of the gift. (Note: In most cases, the full amount of a gift made to an official and his or her spouse must be counted for purposes of disclosure and the gift limits. However, see the discussion below regarding wedding gifts.)

14. Gifts provided to an official's agency. This may include passes or tickets to facilities, goods or services, travel payments, and other benefits. However, certain conditions must be

met before a gift received by an official through his or her agency would not be considered a gift to the official. Please contact the FPPC Legal Division at (916) 322-5901 for detailed information.

### Other Gift Exceptions

In addition to the exceptions listed above, the following should be noted:

1. Certain payments for transportation, lodging and subsistence are not subject to gift limits but may be reportable. Travel payments are discussed below:
2. Wedding gifts are not subject to the \$270 gift limit, but they are subject to the \$10 lobbyist/lobbying firm gift limit. In addition, wedding gifts are not exempt from reporting. For purposes of valuing wedding gifts, one-half of the value of each gift is attributable to each spouse, unless the gift is intended exclusively for the use and enjoyment of one spouse, in which case the entire value of the gift is attributable to that individual.
3. A prize or award received in a bona fide competition not related to the recipient's official status is not subject to the gift limits, but must be reported as income if the value of the prize or award is \$250 or more.
4. Passes or tickets which provide admission or access to facilities, goods, services or, other benefits are reportable and subject to the gift limits if they are used by the official or are transferred to another person.

The value of a pass or ticket which provides one-time admission is the face value of the pass or ticket, or the price which would be offered to the general public. The value of a pass or ticket which provides repeated admission or access to facilities, goods, services, or other benefits is the fair market value of the actual use of the pass or ticket by the recipient official, including guests who may accompany the official and who are admitted with the pass or ticket, plus the fair market value of any possible use by any person to whom the official transfers the privilege or use of the pass or tickets.

### HONORARIA

An "honorarium" is any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering.

A "speech given" means a public address, oration, or other form of oral presentation, including participation in a panel, seminar, or debate.

An "article published" means a nonfictional written work:  
1) That is produced in connection with any activity other than the practice of a bona fide business, trade, or profession; and 2) that is published in a periodical, journal, newspaper, newsletter, magazine, pamphlet, or similar publication.

"Attendance" means being present during, making an appearance at, or serving as host or master of ceremonies for any public or private conference, convention, meeting, social event, meal, or like gathering.

### Honoraria Prohibition

No member of a state board or commission or designated employee of a state agency or the Legislature may accept an honorarium from any source if the official would be required to report the receipt of income or gifts from that source on his or her statement of economic interests (Form 721 or 730.)

### Exceptions to the Prohibition on Honoraria

The Act and Commission regulations provide certain exceptions from the prohibition on honoraria. Unless otherwise stated, items described below are not prohibited and are not required to be disclosed on a statement of economic interests (Form 721 or 730):

1. An honorarium which, within 30 days of receipt, is returned, unused, to the donor or the donor's agent or intermediary, or is delivered to the Controller for donation to the General Fund without being claimed as a deduction for income tax purposes.
2. A payment which is not delivered to the official but is made directly to a bona fide charitable, educational, civic, religious, or similar tax-exempt, non-profit organization, provided that the official does not make the donation a condition for his or her speech, article or attendance, the official does not claim the donation as a deduction for income tax purposes, the donation will have no reasonably foreseeable financial effect on the official or on any member of the official's immediate family, and the official is not identified to the non-profit organization in connection with the donation.
3. Payments received for a comedic, dramatic, musical, or other similar artistic performance, and payments received for the publication of books, plays, or screenplays. However, such payments are reportable income.
4. Income earned for personal services if the services are provided in connection with an official's business or the practice of or employment in a bona fide business, trade or profession, such as teaching, practicing law, medicine, insurance, real estate, banking, or building contracting, and the services are customarily provided in connection with the business, trade, or

profession, unless the sole or predominant activity of the business, trade, or profession is making speeches. However, certain conditions must be met before a payment received for personal services which may meet the definition of "honorarium" would be considered earned income and not an honorarium. In addition, earned income is required to be reported. Please contact the FPPC Legal Division at (916) 322-5901 for detailed information.

5. Informational materials as described under "Exceptions to the Definition of 'Gift'" on page 3 of this fact sheet.

6. A payment received from the official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person. However, a payment from one of these persons is an honorarium if he or she is acting as an agent or intermediary for a person not listed above and the activity being compensated falls within the definition of honorarium.

7. Campaign contributions.

8. A personalized plaque or trophy with an individual value of less than \$250.

9. Free admission, refreshments, and similar non-cash nominal benefits provided at an event at which an official gives a speech, participates in a panel or seminar, or provides a similar service, and actual intrastate transportation and any necessary lodging and subsistence provided directly in connection with the speech, panel, seminar or service.

10. Free admission, food, beverages, and other non-cash nominal benefits provided to an official who attends any public or private conference, convention, meeting, social event, meal, or like gathering without providing any substantive service. Although these items are not considered "honoraria," they may be reportable gifts and subject to gift limits.

11. Certain payments for transportation, lodging, and subsistence are not considered "honoraria" but may be reportable and subject to gift limits. Travel payments are discussed below.

#### TRAVEL PAYMENTS

The Act and Commission regulations provide exceptions from the gift limits and the honoraria prohibition for certain types of travel payments.

The term "travel payment" includes payments, advances, or reimbursements for travel, including actual transportation and related lodging and subsistence.

### Travel Payments Not Subject to Limits and Reporting

The following types of travel payments received by an official are not subject to any limit and are not reportable on a statement of economic interests (Form 721 or 730):

1. Transportation within California provided to an official directly in connection with an event at which the official gives a speech, participates in a panel or seminar, or provides a similar service.
2. Free admission, refreshments and similar non-cash nominal benefits provided to an official during the entire event (inside or outside California) at which the official gives a speech, participates in a panel or seminar, or provides a similar service.
3. Necessary lodging and subsistence (inside or outside California) provided to an official directly in connection with the official's delivery of a speech, participation in a panel or seminar, or provision of a similar service.
4. Travel payments provided by an official's government agency or by any state, local, or federal government agency for which the official provided equal or greater consideration for the payments received.
5. Travel payments provided by a bona fide educational, academic, or charitable organization for which the official provided equal or greater consideration for the payments received.
6. Travel payments provided to an official directly in connection with campaign activities. However, such payments must be reported in accordance with the campaign disclosure provisions of the Act.
7. Any payment which is excluded from the definition of "gift" as described on pages 2-3 of this fact sheet.

### Reportable Travel Payments Not Subject to the \$270 Gift Limit

The following travel payments are not subject to the \$270 gift limit but may be reportable on a statement of economic interests (Form 721 or 730, Schedule D-1). In addition, if the travel payment would otherwise be considered a gift under the Act (i.e., the official did not provide equal or greater consideration for the payment), the payment would be subject to the \$10 lobbyist/lobbying firm gift limit.

1. Travel which is reasonably necessary in connection with an official's bona fide business, trade, or profession, and which satisfies the criteria for federal income tax deductions for business expenses specified in Sections 162 and 274 of the Internal Revenue Code. (For reporting purposes, these travel

payments would be considered part of the salary, wages, and other income received from the business entity and would be reported on Schedule D of Form 721 or 730.)

2. Travel within the United States which is reasonably related to a legislative or governmental purpose, or to an issue of state, national, or international public policy in connection with giving a speech, participating in a panel or seminar or providing a similar service. Lodging and subsistence expenses in this case are limited to the day immediately preceding, the day of, and the day immediately following the speech, panel, or other service.

(Note that this exception is different than travel payments described earlier. Under the circumstances described in this paragraph, transportation outside California but within the United States is not subject to the \$270 gift limit but is reportable, whereas transportation inside California in connection with a speech is neither limited nor reportable. In addition, lodging and subsistence payments described in this paragraph can be provided both the day before and the day after a speech without being subject to the \$270 limit. However, lodging and subsistence payments which are not directly in connection with the speech are reportable and subject to the \$10 lobbyist/lobbying firm gift limit.)

3. Travel not in connection with a speech, panel, seminar or other service, but which is reasonably related to a legislative or governmental purpose, or to an issue of state, national, or international public policy and which is provided by 1) a government, 2) a governmental agency, 3) a foreign government, 4) a governmental authority, 5) a bona fide public or private educational institution defined in Section 203 of the Revenue and Taxation Code, 6) a nonprofit charitable or religious organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, or 7) a person that is domiciled outside the United States and that substantially satisfies the requirements for tax exempt status under Section 501(c)(3) of the Internal Revenue Code. Payments for this travel are not limited; but are reportable as a gift.

(As described earlier, travel provided by any state, local or federal government agency, or a bona fide educational, academic or charitable organization, is not subject to limits and is not reportable if the official provides equal or greater consideration for the payment. However, if the official does not provide equal or greater consideration, the travel payments described in this paragraph are reportable, though not subject to limits.)








# 1993-1994

## FORM 730 AND INSTRUCTIONS

### STATEMENT OF ECONOMIC INTERESTS FOR DESIGNATED EMPLOYEES

IF YOU ARE AN OFFICIAL OR EMPLOYEE WHOSE POSITION IS DESIGNATED IN  
A CONFLICT OF INTEREST CODE, USE THE FORM 730 TO FILE:

-  ASSUMING OFFICE STATEMENT
-  ANNUAL STATEMENT
-  LEAVING OFFICE STATEMENT
-  INITIAL STATEMENT
-  CANDIDATE STATEMENT

# IMPORTANT

## Prohibitions: Gifts and Honoraria

### Local Elected Officers:

Local elected officers may not accept gifts and honoraria with a value of more than \$1,000 in a calendar year from a single source. An honorarium is a payment made in consideration for a speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering.

For detailed information and exceptions, see the Commission's Fact Sheet on Gifts, Honoraria and Travel. The Fact Sheet can be obtained from your filing officer or the Fair Political Practices Commission at (916) 322-5662.

### State Board and Commission Members and Officials and Employees of State Agencies:

State board and commission members and state agency officials and employees may not accept a gift or gifts aggregating more than \$10 in a calendar month from a lobbyist or lobbying firm registered to lobby their agencies.

State board and commission members and state agency officials and employees may not accept a gift or gifts aggregating more than \$270 in a calendar year, and may not accept any honorarium, from a single source if the member or employee would be required to report the receipt of income or gifts (including honoraria) from that source on his or her statement of economic interests. An honorarium is a payment made in consideration for a speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering.

This prohibition does not apply to a part-time member of the governing board of a public institution of higher education unless the member is also an elected official.

For detailed information and exceptions, see the Commission's Fact Sheet on Gifts, Honoraria and Travel. The Fact Sheet can be obtained from your filing officer or the Fair Political Practices Commission at (916) 322-5662.

## Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions which will affect any of their financial interests, not just those which they are required to disclose on a statement of economic interests.

For assistance in determining when disqualification is required, please contact the FPPC Legal Division at (916) 322-5901.

## Post-Government Employment

Certain state agency officials who leave office are subject to restrictions on representing clients or employers before their former agencies.

For assistance concerning restrictions on post-government employment, please contact the FPPC Legal Division at (916) 322-5901.

## Enforcement

The filing officer for Form 730 may impose penalties for statements of economic interests which are filed late. The fine is \$10 per day, beginning the day after the filing deadline, up to a maximum of \$100. Late filing penalties can be reduced or waived under certain circumstances.

In addition, the Fair Political Practices Commission may initiate investigations with respect to any suspected violation of the Political Reform Act. Other law enforcement agencies (the Attorney General or district attorney) may initiate investigations under certain circumstances. If violations are found, the Commission may initiate administrative enforcement proceedings which could result in the imposition of monetary penalties of up to \$2,000 per violation. In lieu of administrative prosecution, a civil action may be brought for negligent or intentional violations by the appropriate civil prosecutor (the Commission, Attorney General or district attorney) where the measure of damages for most violations is the amount or value not properly reported. Persons who violate the conflict of interest disclosure provisions of the Political Reform Act can also be subject to discipline by their agency, including dismissal.

Finally, a knowing or willful violation of any provision of the Political Reform Act is a misdemeanor. Persons convicted of a misdemeanor may be disqualified for four years from the date of the conviction from serving as a lobbyist or running for elective office, in addition to other penalties which may be imposed. The Act also provides for numerous civil penalties, including monetary penalties and damages, and injunctive relief from the courts.

## TYPES OF STATEMENTS AND FILING DEADLINES

### ASSUMING OFFICE STATEMENT:

(For Newly-Elected and Newly-Appointed Officials ONLY)

**Appointed Position Not Subject to Confirmation by the State Senate**--File no later than 30 days after assuming your position. Your assuming office date is the date you are sworn in or otherwise authorized to serve in the position.

**Appointed Position Subject to Confirmation by the State Senate**--File no later than 30 days after appointment or nomination, whichever is earlier.

**Elected Official**--File no later than 30 days after assuming office. Your assuming office date is the date you are sworn in or otherwise authorized to serve in the position.

- Disclose all reportable investments, interests in real property and business positions of the type described in your disclosure category held on the date you assumed your office or position (Schedules A, B, C-1, C-2 and G). In addition, disclose reportable income of the type described in your disclosure category received during the 12 months prior to the date you assumed your office or position (Schedules D, D-1, E, F, and H-1 through H-3).

#### EXCEPTION:

- An official who is re-elected or re-appointed without a break in service is not required to file an assuming office statement. Instead, you should file the next annual statement.

### ANNUAL STATEMENT:

- File at the time prescribed in your agency's conflict of interest code (April 1 for most filers).
- Disclose all reportable investments, interests in real property, business positions held and income received as described in your disclosure category. This statement covers the period January 1, 1993 through December 31, 1993.

#### EXCEPTION:

- If you assumed an office or position between October 1, 1993 and December 31, 1993, and filed an assuming office or initial statement, you are not required to file an annual statement in 1994. Your next statement will be due in 1995. This statement will cover the day after you assumed your office or position through December 31, 1994. This exception does not apply if your annual statement is due after April 1 (e.g., your Form 730 is due June 1, 1994).

### LEAVING OFFICE STATEMENT:

- File no later than 30 days after leaving your office or position.
- Disclose all reportable investments, interests in real property, business positions held and income received as described in your disclosure category. This statement will cover the day after the closing date of your last statement through the date of leaving your office or position.
- If you leave an office or position between January 1 and the filing deadline of your annual statement, you may combine your leaving office statement and your annual statement. The statement is due no later than the filing deadline of your annual statement or 30 days after leaving your office or position, whichever is earlier.

To file a combined leaving office statement and annual statement, check the boxes on the cover page for both types of statements, indicate the date you left your office or position, and report the interests described in your disclosure category which you held during the period.

The reporting period begins on:

The day after the closing date of your previous annual statement, in most cases this date is January 1; or

If you assumed office during 1993, the period will begin the day after you assumed office.

The reporting period ends on:

The day you left office.

#### EXCEPTION:

- If you leave an office or position and assume another office or position within the same jurisdiction on the same day, you are not required to file leaving office and assuming office statements. Instead, you should file the next annual statement.

**INITIAL STATEMENT:**

If your agency has a newly-adopted or amended conflict of interest code--File no later than 30 days after the effective date of the conflict of interest code or amendments, whichever is applicable.

- Disclose all reportable investments, interests in real property and business positions of the type described in your disclosure category held on the date your agency's conflict of interest code became effective or your position was newly designated (Schedules A, B, C-1, C-2 and G). In addition, disclose reportable income of the type described in your disclosure category received during the 12 months prior to the date your agency's conflict of interest code became effective or your position was newly designated (Schedules D, D-1, E, F and H-1 through H-3).

**CANDIDATE STATEMENT:**

- File no later than the final filing date for your declaration of candidacy (if required by the conflict of interest code of the agency for which you are seeking elective office).
- The conflict of interest code specifies the types of interests you must disclose.

**EXCEPTION:**

- If you have filed an assuming office statement or an annual statement for the same jurisdiction within 60 days of filing your declaration of candidacy, you are not required to file a candidate statement.

**WHERE MUST STATEMENTS BE FILED?**

All statements, except those filed by State Senate and Assembly staff members, are filed with your own agency, board or commission unless otherwise specified in your agency's conflict of interest code.

State Senate and Assembly staff members file their statements directly with the Fair Political Practices Commission.

**IMPORTANT:**

You must file an originally signed statement of economic interests with each agency, board or commission with which you hold a designated position covered by a conflict of interest code.

**INSTRUCTIONS FOR COMPLETING THE COVER PAGE**

- Before completing this form, contact your agency, board or commission to receive a copy of your disclosure category which outlines the types of interests you must disclose.
- Enter your name, mailing address, and daytime telephone number. You may list your home or business address.
- Indicate the name of the agency under whose conflict of interest code you have been designated to file this statement, and your division, unit, board or bureau within that agency, if applicable.

**EXPANDED STATEMENT:**

- A person holding two or more positions may complete one statement covering the disclosure requirements for each position and file a copy with each agency. Each copy must contain an original signature. Reportable interests for each position must be disclosed. Contact your filing officer for further information.
- Check the box(es) to indicate the type of statement being filed. If filing an assuming office statement, a leaving office statement or an initial statement, enter the appropriate date.
- Complete the verification by entering the date and place signed, and sign the statement. An unsigned statement is considered an unfiled statement and may be subject to late filing penalties.

**INFORMATION FOR COMPLETING SCHEDULE A - Investments**  
**(Not Held By A Business Entity Or Trust)**

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INVESTMENTS YOU MUST DISCLOSE.**

You must report as an investment any financial interest in any business entity located in or doing business in your jurisdiction in which you or your immediate family (your spouse and your dependent children) had a direct, indirect or beneficial interest aggregating \$1,000 or more during the reporting period. In addition, if you had a 10% or greater interest in a business entity, please see Schedules C-1, C-2 and H-2.

**NOTE:** Copies of financial reports are not acceptable as attachments to Schedule A because they ordinarily do not contain all of the information required to be disclosed and may include extraneous information.

**A business entity is located in or doing business in the jurisdiction if it, a parent or subsidiary, or a related business entity:**

- Manufactures, distributes, sells or purchases products or services on a regular basis in the jurisdiction; or
- Plans to do business in the jurisdiction; or
- Has done business in the jurisdiction within the previous two years; or
- Has an interest in real property in the jurisdiction; or
- Has an office in the jurisdiction

**The most common types of investments are:**

- Sole proprietorships
- Partnerships
- Stocks, bonds, warrants and options including those held in margin or brokerage accounts
- Individual Retirement Accounts (IRAs) which are invested in reportable business entities or real property

**You are not required to disclose the following investments:**

- Bank accounts, savings accounts and money market accounts
- Insurance policies
- Shares in a credit union
- Government bonds
- Diversified mutual funds registered with the Securities and Exchange Commission (SEC)
- Common trust funds created under California Financial Code Section 1564
- Individual Retirement Accounts (IRAs) invested in non-reportable interests such as insurance policies, diversified mutual funds or government bonds

**EXAMPLE**

Assume that:

- You have a 50% partnership interest in ABC Land Developers, valued at \$250,000, which you did not acquire or dispose of during the reporting period.

NAME OF BUSINESS ENTITY <b>ABC Land Developers</b>		VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input checked="" type="checkbox"/> Over \$100,000
NATURE OF INVESTMENT, E.G. COMMON STOCK, PARTNERSHIP INTEREST <b>Partnership</b>	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year:  Date Acquired: _____ Date Disposed: _____	Ownership Interest <input type="checkbox"/> Less than 10% <input checked="" type="checkbox"/> 10% or greater*
GENERAL DESCRIPTION OF BUSINESS ACTIVITY <b>Land Developer</b>		

**NOTE:** You may be required to report on Schedule D any salary, commission, distribution or other income (\$250 or more) received by you or your spouse from business entities listed on Schedule A.

\*If you have checked this box, you must report any interests in real property and investments held by the business entity or trust on Schedules C-1 and C-2. In addition, if your pro rata share of the gross income from any one source was \$10,000 or more, you may be required report the name of that source on Schedule H-2.

NAME \_\_\_\_\_

### Schedule A - Investments (Not Held By A Business Entity Or Trust)

(SEE INSTRUCTIONS ON PRECEDING PAGE)

NAME OF BUSINESS ENTITY		<b>VALUE</b> <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000  <b>Ownership Interest</b> <input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP INTEREST	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year:	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	Date Acquired: _____ Date Disposed: _____	
NAME OF BUSINESS ENTITY		<b>VALUE</b> <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000  <b>Ownership Interest</b> <input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP INTEREST	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year:	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	Date Acquired: _____ Date Disposed: _____	
NAME OF BUSINESS ENTITY		<b>VALUE</b> <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000  <b>Ownership Interest</b> <input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP INTEREST	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year:	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	Date Acquired: _____ Date Disposed: _____	
NAME OF BUSINESS ENTITY		<b>VALUE</b> <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000  <b>Ownership Interest</b> <input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP INTEREST	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year:	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY	Date Acquired: _____ Date Disposed: _____	

**NOTE:** YOU MAY BE REQUIRED TO REPORT ON SCHEDULE D ANY SALARY, COMMISSION, DISTRIBUTION OR OTHER INCOME (\$250 OR MORE) RECEIVED BY YOU OR YOUR SPOUSE FROM ANY BUSINESS ENTITY LISTED ON SCHEDULE A.

\*If you have checked this box, you must report on Schedules C-1 and C-2 any interests in real property and investments held by the business entity. In addition, if your pro rata share of the gross income from any one source was \$10,000 or more, you may be required to report the name of that source on Schedule H-2.

If additional space is needed, check box and attach an additional Schedule A.

## INFORMATION FOR COMPLETING SCHEDULE B - Interests In Real Property (Not Held By A Business Entity Or Trust)

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INTERESTS YOU MUST DISCLOSE.**

You must report interests in real property located in your jurisdiction, in which you or your immediate family had a direct, indirect or beneficial interest aggregating \$1,000 or more at any time during the reporting period.

### Jurisdiction for reporting interests in real property:

Judges, court commissioners, state officeholders and state agency officials and employees have statewide jurisdiction and must report real property located anywhere within the State of California. An interest in real property is in the jurisdiction of a city or county if it is located in, or within two miles of, the city or county, or within two miles of any land owned or used by the city or county.

### Interests in real property include:

- A leasehold interest\*
- A beneficial ownership interest
- A deed of trust
- An easement
- An option to acquire any of the above
- An interest in real property held by an IRA in which you have a 10% or greater interest

### You are not required to disclose the following interests in real property:

- Any residence which you utilize exclusively as your personal residence, unless it is also a place of business, e.g., family farm, retail business, or vacation rental, in which case you are required to disclose only the value of that portion of the property which is used in connection with your business activities.
- Interests in real property acquired by a blind trust pursuant to FPPC Regulation 18235.

### Reporting Interests in Rental Property and Income from Rental Property

If you or your immediate family have an interest in a rental property directly, i.e., not through a business entity, you must report:

- The property on Schedule B;
- Your share of the total amount of rental income received from the property on Schedule D; and
- If your ownership interest is 10% or greater, the name of any tenant who paid rent of which your share was \$10,000 or more on Schedule H-3.

If you or your immediate family own a 10% or greater interest in a business entity, such as a partnership or joint venture, which owns rental property, you must report:

- The business entity on Schedule A;
- The property held by the business entity on Schedule C-1;
- Your share of the total amount of income, including rents, received from the business entity on Schedule D;
- The name of any client or customer who provided rental income to the business entity of which your pro rata share was \$10,000 or more on Schedule H-2.

\*An interest in a lease on real property is reportable if the value of the leasehold interest is \$1,000 or more. The value of the leasehold interest is the total amount of rent owed by you during the reporting period, or on an assuming office statement, during the prior 12 months. No leasehold interest with a value of less than \$1,000 need be reported. When reporting a leasehold interest, you must include the address or other precise location of the leased property and the date upon which the lease became effective, if this occurred during the reporting period.

### EXAMPLE

Assume that:

- You have a 25% interest in a commercial rental building at 14738 Spruce Street, Little Town. The fair market value of your interest in the building is \$85,000 and you did not acquire or dispose of the property during the reporting period.

STREET ADDRESS OR PRECISE LOCATION OF PROPERTY <b>14738 Spruce Street</b>		CITY <b>Little Town</b>	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input checked="" type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST <b>Ownership</b>			
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year:	Date Acquired: _____ Date Disposed: _____	If Rental Property, Ownership Interest Is	<input type="checkbox"/> Less than 10% <input checked="" type="checkbox"/> 10% or greater*

**NOTE:** You may be required to report on Schedule D any income (\$250 or more) received by you or your spouse from rental property listed on Schedule B.

\*If you have a 10% or greater interest in a rental property, you may have additional reporting requirements on Schedule H-3.



NAME \_\_\_\_\_

### Schedule B - Interests In Real Property (Not Held By A Business Entity Or Trust)

(SEE INSTRUCTIONS ON PRECEDING PAGE)

STREET ADDRESS OR PRECISE LOCATION OF PROPERTY		CITY	FAIR <input type="checkbox"/> \$1,000-\$10,000 MARKET <input type="checkbox"/> \$10,001-\$100,000 VALUE <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST			
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year:	Date Acquired: _____ Date Disposed: _____	If Rental Property, Ownership Interest Is	<input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY		CITY	FAIR <input type="checkbox"/> \$1,000-\$10,000 MARKET <input type="checkbox"/> \$10,001-\$100,000 VALUE <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST			
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year:	Date Acquired: _____ Date Disposed: _____	If Rental Property, Ownership Interest Is	<input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY		CITY	FAIR <input type="checkbox"/> \$1,000-\$10,000 MARKET <input type="checkbox"/> \$10,001-\$100,000 VALUE <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST			
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year:	Date Acquired: _____ Date Disposed: _____	If Rental Property, Ownership Interest Is	<input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY		CITY	FAIR <input type="checkbox"/> \$1,000-\$10,000 MARKET <input type="checkbox"/> \$10,001-\$100,000 VALUE <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST			
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year:	Date Acquired: _____ Date Disposed: _____	If Rental Property, Ownership Interest Is	<input type="checkbox"/> Less than 10% <input type="checkbox"/> 10% or greater*

**NOTE:** You may be required to report on Schedule D any income (\$250 or more) received by you or your spouse from rental property listed on Schedule B.

\*If you have a 10% or greater interest in a rental property, you may have additional reporting requirements on Schedule H-3.

If additional space is needed, check box and attach an additional Schedule B.

## INFORMATION FOR COMPLETING SCHEDULE C-1 - Interests In Real Property Held By Business Entities Or Trusts

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT  
OF INTEREST CODE TO DETERMINE THE TYPES OF INTERESTS YOU MUST DISCLOSE.**

During the reporting period, did you or your immediate family have a 10% or greater interest in a business entity or in a trust?

NO -- You are not required to complete Schedule C-1.

**Reporting Assets Held By A Business Entity:**

YES -- You must report interests in real property held by the business entity if your pro rata share of an interest in real property is \$1,000 or more and the real property is located in your jurisdiction.

You also must report the business entity holding such interests in real property on Schedule A.

**Reporting Assets Held By A Trust:**

YES -- You must report interests in real property held by the trust if your pro rata share of an interest in real property is \$1,000 or more and the real property is located in your jurisdiction. Pursuant to FPPC Regulation 18234, you have an interest in a trust if you are:

1. *A maker and:*
  - a. can revoke or terminate the trust; or
  - b. have retained any rights to the income or principal of the trust or retained any reversionary or remainder interest; or
  - c. have retained any power of appointment including the power to change the beneficiaries.
2. *A beneficiary and:*
  - a. presently receive income; or
  - b. have an irrevocable future right to receive income or principal.

If you are only a trustee, you do not have a reportable interest in the trust.

### EXAMPLE

Assume that:

- You have a 50% partnership interest in ABC Land Developers worth \$250,000.
- ABC Land Developers owns real property worth \$300,000 located within your jurisdiction. The real property was not acquired or disposed of during the reporting period.

Your 50% interest in ABC Land Developers must be reported on Schedule A. The real property held by ABC Land Developers must be reported on Schedule C-1 as follows:

Name Of Business Entity Or Trust Holding The Real Property: <u>ABC Land Developers</u>		
Your investment in this business entity must be reported on Schedule A-Investments.		
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY AP 029 589202	CITY Little Town	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input checked="" type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST Ownership		
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year:	Date Acquired: _____ Date Disposed: _____	

NAME \_\_\_\_\_

### Schedule C-1 - Interests In Real Property Held By A Business Entity Or Trust

(SEE INSTRUCTIONS ON PRECEDING PAGE)

Name Of Business Entity Or Trust Holding The Real Property: _____ Your investment in this business entity must be reported on Schedule A-Investments.
--

STREET ADDRESS OR PRECISE LOCATION OF PROPERTY	CITY	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST		
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year: _____ Date Acquired: _____ Date Disposed: _____		
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY	CITY	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST		
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year: _____ Date Acquired: _____ Date Disposed: _____		
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY	CITY	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST		
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year: _____ Date Acquired: _____ Date Disposed: _____		
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY	CITY	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST		
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year: _____ Date Acquired: _____ Date Disposed: _____		
STREET ADDRESS OR PRECISE LOCATION OF PROPERTY	CITY	FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INTEREST, E.G., OPTION, OWNERSHIP, LEASEHOLD, DEED OF TRUST		
If Acquired Or Disposed During The Reporting Period You Must Indicate Month, Day And Year: _____ Date Acquired: _____ Date Disposed: _____		

If additional space is needed, check box and attach an additional Schedule C-1.

## INFORMATION FOR COMPLETING SCHEDULE C-2 - Investments Held By Business Entities Or Trusts

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INVESTMENTS YOU MUST DISCLOSE.**

During the reporting period, did you or your immediate family have a 10% or greater interest in a business entity or in a trust?

**NO** -- You are not required to complete Schedule C-2.

**Reporting Assets Held By A Business Entity:**

**YES** -- You must report investments held by the business entity if your pro rata share of the investment is \$1,000 or more and the investment is in a business entity located in, or doing business in, your jurisdiction.

You also must report the business entity holding such investments on Schedule A.

**Reporting Assets Held By A Trust:**

**YES** -- You must report investments held by the trust if your pro rata share of the investment is \$1,000 or more and the investment is in a business entity located in, or doing business in, your jurisdiction. Pursuant to FPPC Regulation 18234, you have an interest in a trust if you are:

1. *A maker and:*
  - a. can revoke or terminate the trust; or
  - b. have retained any rights to the income or principal of the trust or retained any reversionary or remainder interest; or
  - c. have retained any power of appointment including the power to change the beneficiaries.
2. *A beneficiary and:*
  - a. presently receive income; or
  - b. have an irrevocable future right to receive income or principal.

If you are only a trustee, you do not have a reportable interest in the trust.

**NOTE:** Copies of financial reports are not acceptable as attachments to Schedule C-2 because they ordinarily do not contain all of the information required to be disclosed and may include extraneous information.

### EXAMPLE

Assume that:

- ABC Land Developers owns common stock worth \$3,000 in Ajax Building Materials, which does business in your jurisdiction. The investment was not acquired or disposed of during the reporting period.

Your 50% interest in ABC Land Developers must be reported on Schedule A. The common stock held by ABC Land Developers must be reported on Schedule C-2 as follows:

<b>Name Of Business Entity Or Trust Holding The Investment(s):</b> <u>ABC Land Developers</u>		
Your investment in this business entity must be reported on Schedule A-Investments.		
<b>NAME OF BUSINESS ENTITY</b> <b>Ajax Building Materials</b>	<b>FAIR MARKET VALUE</b>	<input checked="" type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
<b>NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP</b> <b>Common Stock</b>	<b>If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year:</b> Date Acquired: _____ Date Disposed: _____	
<b>GENERAL DESCRIPTION OF BUSINESS ACTIVITY</b> <b>Manufactures Building Supplies</b>		

NAME \_\_\_\_\_

### Schedule C-2 - Investments Held By A Business Entity Or Trust

(SEE INSTRUCTIONS ON PRECEDING PAGE)

<b>Name Of Business Entity Or Trust Holding The Investment(s):</b> _____
Your investment in this business entity must be reported on Schedule A-Investments.

NAME OF BUSINESS ENTITY		FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year: Date Acquired: _____ Date Disposed: _____	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY		
NAME OF BUSINESS ENTITY		FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year: Date Acquired: _____ Date Disposed: _____	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY		
NAME OF BUSINESS ENTITY		FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year: Date Acquired: _____ Date Disposed: _____	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY		
NAME OF BUSINESS ENTITY		FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year: Date Acquired: _____ Date Disposed: _____	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY		
NAME OF BUSINESS ENTITY		FAIR MARKET VALUE <input type="checkbox"/> \$1,000-\$10,000 <input type="checkbox"/> \$10,001-\$100,000 <input type="checkbox"/> Over \$100,000
NATURE OF INVESTMENT, E.G., COMMON STOCK, PARTNERSHIP	If Acquired Or Disposed During The Reporting Period, You Must Indicate Month, Day And Year: Date Acquired: _____ Date Disposed: _____	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY		

If additional space is needed, check box and attach an additional Schedule C-2.

## INFORMATION FOR COMPLETING SCHEDULE D - Income (Other Than Loans And Gifts)

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INCOME YOU MUST DISCLOSE.**

You must report your gross income and your community property interest in your spouse's gross income. Gross income is the total amount of income before deducting expenses, losses or taxes. Income aggregating \$250 or more received from any source located in or doing business in your jurisdiction must be disclosed. Under the Political Reform Act, reportable income is different from income for tax purposes.

**A source of income is located in or doing business in the jurisdiction if it or a parent, subsidiary, or a related business entity:**

- Manufactures, distributes, sells or purchases products or services on a regular basis in the jurisdiction.
- Plans to do business in the jurisdiction.
- Has done business in the jurisdiction within the previous two years.
- Has an interest in real property in the jurisdiction.
- Has an office in the jurisdiction.

**Reportable income includes:**

- Commission income. (See Schedule H-1-Commission Income.)
- Salary/wages, per diem, reimbursement for expenses. (See exclusions below. Also see Schedule D-1-Income -- Travel Payments, Advances, Reimbursements.)
- Income from a business entity.
- Your pro rata share of the total gross payments received by a business entity (including rental property) or a trust in which you or your spouse had an ownership interest of 10% or more.
- Your community property interest (50%) in your spouse's income.
- Proceeds from any sale, including the sale of a house or car. (The total sale price is reportable regardless of any obligation you might have to pay on loans secured by the property.)
- Rental income.
- Prizes or awards not disclosed as gifts.
- Forgiveness of a loan or other indebtedness.
- Loan payments received by you.

**You are not required to disclose the following types of income:**

- Salary or reimbursements for expenses and per diem from a federal, state or local government agency.
- Reimbursement for travel expenses and per diem received from a bona fide educational, academic or charitable organization.
- Campaign contributions.
- A devise or inheritance. *(However, inheritance of an investment or an interest in real property may be required to be reported on Schedule A or B.)*
- Dividends, interest or other return on a security which is registered with the Securities and Exchange Commission.
- Payments received under an insurance policy.
- Interest, dividends or premiums on a time or demand deposit in a financial institution, shares in a credit union, an insurance policy, or a bond or other debt instrument issued by a government agency.
- Income of dependent children.
- Payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 401(a).

### EXAMPLE

Assume that you received income from the following sources during the reporting period:

- \$4,800 in total rental income from a duplex, which is in your jurisdiction.
- Your spouse received \$18,000 in salary from General Telephone Company, a manufacturing firm which sells products in your jurisdiction.

#### GROSS INCOME RECEIVED:

NAME OF THE SOURCE OF INCOME <p style="text-align: center;">Duplex</p>	<input type="checkbox"/> \$250 - \$1,000
ADDRESS <p style="text-align: center;">104 &amp; 106 Main Street, Little Town, CA</p>	<input checked="" type="checkbox"/> \$1,001 - \$10,000
NATURE OF BUSINESS, IF ANY <p style="text-align: center;">Rental Property</p>	<input type="checkbox"/> Over \$10,000
DESCRIPTION OF THE CONSIDERATION FOR WHICH INCOME WAS RECEIVED <p style="text-align: center;">Rents</p>	
NAME OF THE SOURCE OF INCOME <p style="text-align: center;">General Telephone Company</p>	<input type="checkbox"/> \$250 - \$1,000
ADDRESS <p style="text-align: center;">567 Main Street, Little Town, CA</p>	<input checked="" type="checkbox"/> \$1,001 - \$10,000
NATURE OF BUSINESS, IF ANY <p style="text-align: center;">Manufactures Telephone Equipment</p>	<input type="checkbox"/> Over \$10,000
DESCRIPTION OF THE CONSIDERATION FOR WHICH INCOME WAS RECEIVED <p style="text-align: center;">Spouse's Salary</p>	

## INFORMATION FOR COMPLETING SCHEDULE D-1 - Income -- Travel Payments, Advances, Reimbursements

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT  
OF INTEREST CODE TO DETERMINE THE TYPES OF INCOME YOU MUST DISCLOSE.**

Schedule D-1 is for disclosing payments, advances, or reimbursements for travel, including actual transportation and related lodging and subsistence.

In addition to disclosing the source, date, amount, and purpose of the payment, check the box to indicate if the payment was a gift or income. To determine if travel payments are gifts or income:

- Travel payments are gifts if you did not provide services which were equal to or greater in value than the payments received. You must disclose gifts aggregating \$50 or more from a single source during the period covered by the statement.
- Travel payments are income if you provided services which were equal to or greater in value than the payments received. You must disclose income aggregating \$250 or more from a single source during the period covered by the statement.

Gov. Code Section 82028 provides that any person, other than a defendant in a criminal action, who claims that a payment is not a gift by reason of receipt of consideration has the burden of proving that the consideration received is of equal or greater value.

**You are not required to disclose the following types of travel payments:**

- Travel payments received from your government agency, or from any state, local, or federal government agency for which you provided equal or greater consideration for the payments received.
- Payment or reimbursement for transportation within California in connection with an event at which you gave a speech, participated in a panel or seminar or performed a similar service.
- Food, beverages, and necessary accommodations received directly in connection with an event held inside or outside California at which you gave a speech, participated in a panel, or provided a similar service.
- Travel payments received from a bona fide educational, academic, or charitable organization for which you provided equal or greater consideration for the payments received.

### EXAMPLE

Assume that you attended a trade show in Mudville, CA:

- The American Manufacturers Assn. paid \$175 for your travel and accommodations

	DATE(S): (mo, day & yr)	AMOUNT(S):	PURPOSE AND LOCATION OF TRAVEL:
<small>NAME OF SOURCE</small> <b>American Manufacturers Assn.</b>	5/15/93	\$175	transportation and accommodations to attend trade show
<small>ADDRESS</small> <b>77 Green Lane, Mudville, CA</b>			
<small>NATURE OF BUSINESS ACTIVITY, IF ANY</small> <b>Trade Association</b>			
<small>TYPE OF PAYMENT: (CHECK ONE)</small> <input checked="" type="checkbox"/> GIFT <input type="checkbox"/> INCOME			

NAME \_\_\_\_\_

### Schedule D-1 - Income -- Travel Payments, Advances, Reimbursements

(SEE INSTRUCTIONS ON PRECEDING PAGE)

NAME OF SOURCE	DATE(S): (mo, day & yr)	AMOUNT(S):	PURPOSE AND LOCATION OF TRAVEL:
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
TYPE OF PAYMENT: (CHECK ONE) <input type="checkbox"/> GIFT <input type="checkbox"/> INCOME			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
TYPE OF PAYMENT: (CHECK ONE) <input type="checkbox"/> GIFT <input type="checkbox"/> INCOME			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
TYPE OF PAYMENT: (CHECK ONE) <input type="checkbox"/> GIFT <input type="checkbox"/> INCOME			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
TYPE OF PAYMENT: (CHECK ONE) <input type="checkbox"/> GIFT <input type="checkbox"/> INCOME			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
TYPE OF PAYMENT: (CHECK ONE) <input type="checkbox"/> GIFT <input type="checkbox"/> INCOME			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
TYPE OF PAYMENT: (CHECK ONE) <input type="checkbox"/> GIFT <input type="checkbox"/> INCOME			

If additional space is needed, check box and attach an additional Schedule D-1.



# INFORMATION FOR COMPLETING SCHEDULE E - Income -- Loans

(Received Or Outstanding During The Reporting Period)

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INCOME YOU MUST DISCLOSE.**

You must report loans, including real estate loans and margin accounts, received by either yourself or your spouse aggregating \$250 or more from a single source which is located in, or doing business in, your jurisdiction. All reportable loans received or outstanding during the reporting period must be disclosed. If you have received more than one loan from a single source, you must aggregate the amounts to determine if you have received \$250 or more from a single source. Report each loan separately. A forgiven loan is a gift and must be reported on Schedule F-Gifts.

**A source of income is located in or doing business in the jurisdiction if it or a parent, subsidiary, or a related business entity:**

- Manufactures, distributes, sells or purchases products or services on a regular basis in the jurisdiction.
- Plans to do business in the jurisdiction.
- Has done business in the jurisdiction within the previous two years.
- Has an interest in real property in the jurisdiction.
- Has an office in the jurisdiction.

**You are not required to disclose the following loans:**

- Any loan from a commercial lending institution used to purchase, refinance the purchase of, or for improvements to, your principal place of residence if the loan was made in the lender's regular course of business on terms available to members of the public without regard to official status.
- Loans from a commercial lending institution in the normal course of business which, in the aggregate, did not exceed \$10,000 at any time during the reporting period.
- Any indebtedness created as part of a retail installment or credit card transaction made in the creditor's regular course of business on terms available to the public without regard to official status if the aggregate amount owed to the creditor did not exceed \$10,000 at any time during the reporting period.
- Any loan from your spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin or the spouse of any such person, except that a loan from any such person is reportable if the person is acting as an intermediary or agent for any person not covered by this provision.

### EXAMPLE

Assume that:

- You received an equity loan in the amount of \$15,000 from Greatest Savings and Loan on your principal place of residence to consolidate your bills and to take a vacation.
- You received a personal loan from a friend in the amount of \$1,500.

You must report:

- The equity loan on your principal place of residence because the loan amount was over \$10,000 and the money was not used to refinance or for improvements to your principal residence.
- The loan from your friend.

**AMOUNT OF HIGHEST BALANCE DURING THE REPORTING PERIOD:**

NAME OF LENDER <b>Greatest Savings &amp; Loan</b>		<input type="checkbox"/> \$250 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> Over \$10,000
ADDRESS <b>123 Main Street, Little Town</b>		
NATURE OF BUSINESS, IF ANY <b>Lending Institution</b>	WAS THE ENTIRE LOAN REPAID DURING THE REPORTING PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
SPECIFIC SECURITY FOR LOAN INCLUDING GUARANTOR (If Real Property, Provide Address) <b>Personal Residence</b> <input type="checkbox"/> NONE		INTEREST RATE <b>8%</b> <input type="checkbox"/> NONE
NAME OF LENDER <b>Martin Smith</b>		<input type="checkbox"/> \$250 - \$1,000 <input checked="" type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> Over \$10,000
ADDRESS <b>567 A Street, Little Town</b>		
NATURE OF BUSINESS, IF ANY <b>Construction</b>	WAS THE ENTIRE LOAN REPAID DURING THE REPORTING PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
SPECIFIC SECURITY FOR LOAN INCLUDING GUARANTOR (If Real Property, Provide Address) <input checked="" type="checkbox"/> NONE		INTEREST RATE <b>7%</b> <input type="checkbox"/> NONE

NAME \_\_\_\_\_

### Schedule E - Income -- Loans (Received or Outstanding During the Reporting Period)

(SEE INSTRUCTIONS ON PRECEDING PAGE)

NAME OF LENDER		AMOUNT OF HIGHEST BALANCE DURING THE REPORTING PERIOD:
		<input type="checkbox"/> \$250 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> Over \$10,000
ADDRESS		
NATURE OF BUSINESS ACTIVITY, IF ANY	WAS THE ENTIRE LOAN REPAID DURING THE REPORTING PERIOD? <input type="checkbox"/> YES <input type="checkbox"/> NO	
SPECIFIC SECURITY FOR LOAN INCLUDING GUARANTOR (If Real Property, Provide Address) <input type="checkbox"/> NONE		
NAME OF LENDER		<input type="checkbox"/> \$250 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> Over \$10,000
ADDRESS		
NATURE OF BUSINESS ACTIVITY, IF ANY	WAS THE ENTIRE LOAN REPAID DURING THE REPORTING PERIOD? <input type="checkbox"/> YES <input type="checkbox"/> NO	
SPECIFIC SECURITY FOR LOAN INCLUDING GUARANTOR (If Real Property, Provide Address) <input type="checkbox"/> NONE		
NAME OF LENDER		<input type="checkbox"/> \$250 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> Over \$10,000
ADDRESS		
NATURE OF BUSINESS ACTIVITY, IF ANY	WAS THE ENTIRE LOAN REPAID DURING THE REPORTING PERIOD? <input type="checkbox"/> YES <input type="checkbox"/> NO	
SPECIFIC SECURITY FOR LOAN INCLUDING GUARANTOR (If Real Property, Provide Address) <input type="checkbox"/> NONE		
NAME OF LENDER		<input type="checkbox"/> \$250 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> Over \$10,000
ADDRESS		
NATURE OF BUSINESS ACTIVITY, IF ANY	WAS THE ENTIRE LOAN REPAID DURING THE REPORTING PERIOD? <input type="checkbox"/> YES <input type="checkbox"/> NO	
SPECIFIC SECURITY FOR LOAN INCLUDING GUARANTOR (If Real Property, Provide Address) <input type="checkbox"/> NONE		

If additional space is needed, check box and attach an additional Schedule E.

## INFORMATION FOR COMPLETING SCHEDULE F - Income -- Gifts

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INCOME YOU MUST DISCLOSE.**

"Gift" means anything of value, whether tangible or intangible, for which equal or greater value is not provided. You must disclose gifts with an aggregate value of \$50 or more received during the reporting period from a single source. Gifts are reportable without regard to where the donor is located. Any number of gifts from one person, the values of which add up to \$50 or more during the reporting period, must be disclosed.

It is the acceptance of the gift, and not the ultimate use to which it is put, that imposes a reporting obligation on you. Thus, except as noted below, you must report a gift even if you never make use of it or if you give it away to another person.

If the exact amount of the gift is not known, you must make a good faith estimate of the item's fair market value. Listing the value of the gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you receive a gift through an intermediary, you must disclose the name, address and business activity of both the donor and the intermediary.

In most cases, the full amount of a gift made to you and your spouse must be counted to determine if the gift must be disclosed. However, for wedding gifts, only one-half of the value of each gift is attributable to you, unless the gift is intended exclusively for your use and enjoyment. Except as noted below, gifts provided for the exclusive use of your spouse are not required to be disclosed.

### You are **not** required to disclose the following types of gifts:

- Gifts which are not used and which, within 30 days after receipt, are returned to the donor or delivered to a charitable organization without being claimed as a charitable contribution for tax purposes.
- Gifts from your spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, aunt, uncle, niece, nephew, or first cousin or the spouse of any such person, provided that a gift from any such person must be disclosed if the person is acting as an agent or intermediary for a reportable source of income.
- Gifts of hospitality involving food, drink or occasional lodging provided in an individual's home.
- Gifts equal in 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, such as books, pamphlets, reports, calendars or periodicals.
- A bequest or inheritance. (However, an inheritance of an investment or an interest in real property may be required to be reported on Schedule A or B.)
- Personalized plaques and trophies with an individual value of less than \$250.
- Campaign contributions.
- Food, beverage, and necessary accommodations received directly in connection with an event at which you gave a speech, participated in a panel, or provided a similar service. However, any extra benefits (such as an extra night's lodging) which were not provided directly in connection with your participation in the event must be reported as a gift.
- Tickets to a fundraising event for a 501(c) (3) organization.
- Tickets to a political fundraiser.
- A pass or ticket which provides a one time admission to an event (theater performance, sporting event) that is not used and is not transferred to another person. Commission Regulation 18946.1 provides a method for determining the value of a ticket or pass that is used or transferred to another person and for determining the value of a pass or tickets which provide repeated admission to facilities or services.
- Gifts provided directly to members of your immediate family unless you receive direct benefit from the gift or you exercise discretion and control over the use or disposition of the gift.

### EXAMPLE

Assume that:

- You received 2 tickets to a professional baseball game from Valley Pipe Systems.

	DATE(S) RECEIVED: (mo, day & yr)	VALUE(S):	DESCRIPTION OF GIFT(S):
NAME OF DONOR <b>Valley Pipe Systems</b>	March 1, 1993	\$50	Tickets to Hometown A's baseball team
ADDRESS <b>200 E. Fifth, Hometown</b>			
NATURE OF BUSINESS, IF ANY <b>Manufactures Irrigation &amp; Plumbing Supplies</b>			

NAME \_\_\_\_\_

**Schedule F - Income -- Gifts**  
(SEE INSTRUCTIONS ON PRECEDING PAGE)

	DATE(S) RECEIVED: <small>(mo, day &amp; yr)</small>	VALUE(S):	DESCRIPTION OF GIFT(S):
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			
NAME OF SOURCE			
ADDRESS			
NATURE OF BUSINESS ACTIVITY, IF ANY			

If additional space is needed, check box and attach an additional Schedule F.

## Information for SCHEDULE G: Business Positions

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF POSITIONS YOU MUST DISCLOSE.**

- You must report the name of any business entity covered by your disclosure category for which you are a director, officer, partner, trustee, employee, or hold any position of management.
- Positions held in non-profit or charitable organizations or campaign committees are not reportable.

### EXAMPLE, SCHEDULE G

Assume that:

- Your disclosure category requires you to disclose business positions in entities which are contractors, land developers, or manufacturers of equipment used by your agency. You have been a partner in ABC Land Developers during the entire reporting period. You would report that position as follows:

Schedule G should be completed as follows:

NAME OF BUSINESS ENTITY <b>ABC Land Developers</b>	ADDRESS OF ENTITY <b>5744 Tenth Street, Little Town</b>
NATURE OF BUSINESS ACTIVITY, IF ANY <b>Land Developer</b>	YOUR JOB TITLE OR POSITION <b>Partner</b>
POSITION HELD THROUGH ENTIRE REPORTING PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	IF NO      POSITION COMMENCED ON _____ PLEASE INDICATE: POSITION TERMINATED ON _____

## INFORMATION FOR COMPLETING SCHEDULE H-1-- Commission Income

**BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT OF INTEREST CODE TO DETERMINE THE TYPES OF INCOME YOU MUST DISCLOSE.**

If you or your spouse received commission income as a broker, agent, or salesperson, you must disclose the names of sources of commission income if your pro rata share of the gross commission income amounts to \$10,000 or more from a single source. **No ownership interest in a business entity is necessary to require disclosure or disqualification under this provision.** "Commission income" means gross payments received as a result of services rendered as a broker, agent, or salesperson. Persons who must report commission income include: insurance brokers or agents, real estate brokers or agents, travel agents or salespersons, stockbrokers, and retail or wholesale salespersons. The "source" of commission income may be a client or customer or it may be a broker, a company or other business entity through which the goods or services were sold, or it may be both. (See example below.) NOTE: If you have reported yourself or your employer as a source of commission income on Schedule D, you are not required to itemize yourself or your employer as a source of income on Schedule H-1.

During the reporting period, did you or your spouse receive "commission income" for services rendered as a broker, agent, or salesperson?

NO --- You are not required to complete Schedule H-1.

YES --- You must provide the name of each individual or entity which:

- Is located in, or doing business in, your jurisdiction; and
- Was a source of commission income, provided that your pro rata share of such receipts was \$10,000 or more.

### EXAMPLE, SCHEDULE H-1

Assume that:

- You are an agent for Smith and Jones Insurance Company. You sold a Businessmen's Insurance Company insurance policy to XYZ Company. You received commission income of \$15,000 from the transaction.
- Your spouse is a real estate broker for Goldwater Realty and received a commission of \$20,000 from the Grand Company.

You would:

- Report both XYZ Company and Businessmen's Insurance Company as sources of commission income because each was a source of \$10,000 or more. Smith and Jones is disclosed on Schedule D as a source of commission income, and on Schedule H-1 as the business entity through which you received the income.
- Report Grand Company, your spouse's client, because your community property share (50%) of the gross receipts amounted to \$10,000 and would meet the reporting threshold. You would also report your community property share of your spouse's income from Goldwater Realty on Schedule D as a source of income.

NAME OF BUSINESS ENTITY <b>Smith and Jones Insurance Company</b>
NAMES OF SOURCES OF INCOME <b>XYZ Company</b>
<b>Businessmen's Insurance Company</b>
NAME OF BUSINESS ENTITY <b>Goldwater Realty</b>
NAMES OF SOURCES OF INCOME <b>Grand Company</b>

**INFORMATION FOR COMPLETING SCHEDULES H-2 AND H-3 --  
Income And Loans To Business Entities Or Trusts  
And Income From Rental Property**

***BEFORE COMPLETING THIS SCHEDULE, CONSULT YOUR AGENCY'S CONFLICT  
OF INTEREST CODE TO DETERMINE THE TYPES OF INCOME YOU MUST DISCLOSE.***

If, during the reporting period, you and your spouse owned an aggregate interest of 10% or more in any business entity (including rental property) or a trust, you must provide the name of each individual or entity which:

- Is located in, or is doing business in, your jurisdiction; and
- Was a source of income, including loans received or outstanding, to the business entity or trust, provided that your pro rata share of such payments or receipts was \$10,000 or more (Schedule H-2), or
- Made rent payments, provided that your pro rata share of such receipts was \$10,000 or more (Schedule H-3).

**IMPORTANT:** The requirement to report sources of income to a business entity or trust is determined by the location of the source of loan or income—not by the location of the business entity or trust which received the loan or income or by the location of the rental property.

If the business entity in which you have a 10% or greater interest is located in or doing business in your jurisdiction, it must also be reported on Schedule A and you may be required to complete Schedules C-1 and C-2. Your pro rata share of the gross income to the business entity must also be reported on Schedule D.

If the rental property in which you have a 10% or greater interest is located in your jurisdiction, it must also be reported on Schedule B. Your pro rata share of the gross rental income from the property must also be reported on Schedule D.

FPPC Regulation 18740 provides a procedure for obtaining an exemption from the disclosure requirement of clients' names which are legally recognized as privileged under California law. You may obtain a copy of Regulation 18740 by contacting the Fair Political Practices Commission.

**NOTE:** If your pro rata share of income or a loan to a business entity or trust is \$250 or more, you may be required to disqualify yourself from decisions affecting that source of income or loan, even though you are not required to report it.

**EXAMPLE, SCHEDULE H-2**

Assume that:

- During the reporting period, ABC Land Developers, in which you have a 50% partnership interest, received a loan from the Little Town Bank in the amount of \$30,000. The bank has a branch which is located in your jurisdiction.
- ABC Land Developers received a gross payment from John H. Brown, a customer, in the amount of \$15,000. Mr. Brown is doing business in your jurisdiction.
- Your spouse owns 100% of a law firm. A client paid your spouse \$20,000 during the reporting period. This client is doing business in your jurisdiction.

You would:

- Report the loan to ABC Land Developers from the Little Town Bank because your pro rata share (50%) of the \$30,000 loan is \$15,000 and meets the \$10,000 reporting threshold.
- Not report the name of John H. Brown, a customer, because your pro rata share (50%) of his \$15,000 gross payment is only \$7,500 and does not meet the \$10,000 reporting threshold. However, Mr. Brown is a source of income to you, and you may have to disqualify yourself from decisions affecting Mr. Brown.
- Report your spouse's law firm and its client because your pro rata share (50%) of the \$20,000 paid to the law firm is \$10,000 and meets the reporting threshold.

NAME OF BUSINESS ENTITY OR TRUST <b>ABC Land Developers</b>	ADDRESS OF BUSINESS ENTITY OR TRUST <b>5744 Tenth Street, Little Town</b>
NATURE OF BUSINESS, IF ANY <b>Land Developers</b>	
NAMES OF SOURCES OF INCOME AND LOANS TO THE BUSINESS ENTITY OR TRUST <b>Little Town Bank</b>	
NAME OF BUSINESS ENTITY OR TRUST <b>Smith and Jones</b>	ADDRESS OF BUSINESS ENTITY OR TRUST <b>1261 High Street, Little Town</b>
NATURE OF BUSINESS, IF ANY <b>Law Firm</b>	
NAMES OF SOURCES OF INCOME AND LOANS TO THE BUSINESS ENTITY OR TRUST <b>Joseph Brown and Associates</b>	

**EXAMPLE, SCHEDULE H-3**

Assume that:

- You own 25% of a commercial building located in your jurisdiction from which rental income was received from a single tenant in the amount of \$40,000.

You would:

- Report the name of the rental tenant who provided payments in the amount of \$40,000 to the commercial building because your pro rata share (25% of the rental payments) is \$10,000 and would meet the reporting threshold.

ADDRESS OF RENTAL PROPERTY <b>14738 Spruce Street</b>	CITY <b>Little Town</b>
NAMES OF RENTERS <b>Sylvan Taylor, M.D.</b>	



NAME \_\_\_\_\_

### Schedule H

(SEE INSTRUCTIONS ON PRECEDING PAGES)

#### Schedule H-1

#### Commission Income Received By Brokers, Agents And Salespersons

NAME OF BUSINESS ENTITY	
NAMES OF SOURCES OF INCOME	

#### Schedule H-2

#### Income And Loans To A Business Entity Or Trust

NAME OF BUSINESS ENTITY OR TRUST	ADDRESS OF BUSINESS ENTITY OR TRUST
NATURE OF BUSINESS	
NAMES OF SOURCES OF INCOME AND LOANS TO THE BUSINESS ENTITY OR TRUST	

#### Schedule H-3

#### Income From Rental Property

You must disclose the name(s) of any renter(s) who made rent payments, provided that your pro rata share of such receipts from any one renter was \$10,000 or more.

ADDRESS OF RENTAL PROPERTY	CITY
NAMES OF RENTERS	
ADDRESS OF RENTAL PROPERTY	CITY
NAMES OF RENTERS	

If additional space is needed, check box and attach additional schedules.

TO: Library Board of Trustees

FROM: Elizabeth D. Minter, Library Director *E. Minter*

DATE: February 22, 1994

**SUBJECT: Submission to the Orange County Auditor of Claim for Reimbursement of Property Tax Shift for One Time Revenues as Authorized under AB 2371**

The Orange County Auditor's Office is in the process of making some adjustments to the amount of property taxes shifted from special district to the Educational Augmentation Fund.

Pursuant to AB 2371 the Auditor's Office requested from Placentia Library District in December, 1993, a statement of funds we believe to be exempt from the shift.

At the request of the Library Director, Charles A. Munson, CPA, of Anderson, Lynn Bezich, Munson & Cronick prepared a statement based upon the District's financial reports. Everything was submitted to the Orange County Auditor's Office by the deadline.

On February 10, 1994, the Orange County Auditor's Office requested that several changes be made and a letter with my signature be submitted. The letter was prepared and mailed on February 17, 1994.

While further changes may still be made the District stands to gain 10% of the funds reported, \$176,737 or \$17,674. Mr. McConnell, Chief, Accounting Operations, Orange County Auditor's Office, stated that they hoped to get these amounts finalized and the funds transferred by the end of the current fiscal year.

# PLACENTIA LIBRARY DISTRICT



411 East Chapman Avenue

Placentia, California 92670

(714) 528-1906

February 17, 1994

James M. McConnell, Chief, Accounting Operations  
Office of Auditor-Controller  
Finance Building  
P.O. Box 567  
Santa Ana, CA 92702-0567

Dear Mr. McConnell:

In response to your letter of February 10, 1994, and our telephone conversation of February 17, 1994, concerning the District's Report of December 29, 1993, as submitted by the District's Auditor, Charles A. Munson, CPA, of Anderson, Lynn Bezich, Munson & Cronick, of one-time and enterprise activity revenues in FY 1989-90 as outlined in AB 2371 and requested by the Orange County Auditor in his memorandum of December 2, 1993, I am submitting the following revised statement of the District's claim:

Special District Augmentation	\$ 61,949
State Literacy Grant	80,466
Inter-Library Loan Grants from State Library	25,746
County Exempt Literacy Funds	<u>8,576</u>
<b>TOTAL</b>	<b><u>\$176,737</u></b>

Pursuant to the clarification of instructions in your letter of February 10, 1994, and our telephone conversation of February 17, 1994, the \$20,000 reported for Fines and Other Enterprise Funds has been deleted from the claim. The \$20,000 also includes gifts and bequests.

Copies of the annual Reports filed with the State Controller for FY 1988-90, FY 1989-90, and FY 1990-91 were submitted to your Office with the ALBM&C letter of December 29, 1993.

Thank you for your kind assistance with my questions about the revisions needed for this claim. Please contact me if you have any further questions.

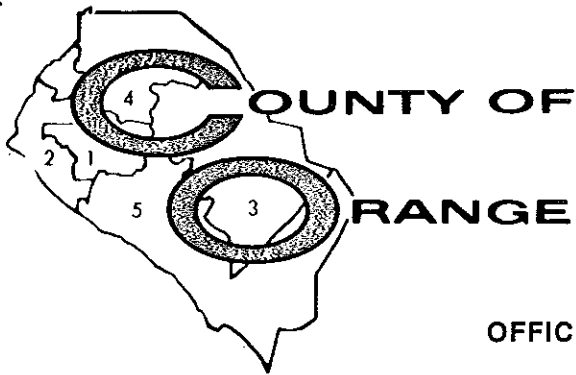
Yours truly,

Elizabeth D. Minter  
Library Director

STEVEN E. LEWIS  
AUDITOR-CONTROLLER

FINANCE BUILDING  
630 NORTH BROADWAY  
P. O. BOX 567  
SANTA ANA, CA 92702-0567

TELEPHONE: (714) 834-2450  
FAX: (714) 834-2569



OFFICE OF AUDITOR-CONTROLLER

February 10, 1994

Elizabeth Minter, Director  
Placentia Library District  
411 E. Chapman  
Placentia, CA 92670

Subject: AB 2371 Adjustment to Property Tax Shift

We received the letter dated December 29, 1993 (copy attached) from your accountants, Anderson, Lynn, Bezich, Munson, & Cronick, concerning one-time revenues in FY 1989-90. We need to receive a certification from your district directly, signed by either you or your Board chairperson, of your FY 1989-90 one-time revenues, in order for us to have proper authority to adjust our property tax files.

We are also concerned that two of the revenues listed in your accountants' letter may not qualify as one-time revenues, and may have been included in the list under a different exemption that is not available to your district. The "Inter-Library Enterprise Funds" and the "Fines, Other Enterprise Funds" listed in the letter as one-time revenues appear to be ongoing revenues received every year by your district.

Your accountants characterized these as "one-time and enterprise activity revenues." As we explained in our letter of December 2, 1993 (copy attached), the enterprise exemption only applies to certain multi-activity enterprise districts. Placentia Library District is not classified or reported as a multi-activity enterprise district in the State Controllers' Report of Financial Transactions of Special Districts, which is the basis for determining the enterprise district exemption.

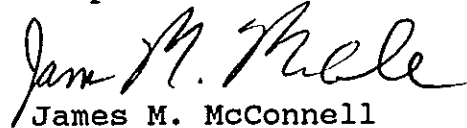
Only the "one-time revenue" exemption applies to your district, not the enterprise exemption. If the two "enterprise" revenue categories do not qualify as one-time revenues in FY 1989-90, they should be eliminated from the list which you certify to us.

We also noticed that the Special District Augmentation Fund (SDAF) allocation which your accountants reported in their letter, \$61,949, does not agree with the amount reported on the FY 1989-90

Elizabeth Minter  
February 10, 1994  
Page 2

State Controllers' report, \$50,472. Our SDAF records show that your district was actually allocated \$61,949 in FY 1989-90. Apparently, the amount was misreported to the State Controller.

Please direct your certification of your FY 1989-90 one-time revenues to my attention. Please call me on 834-2470 if you have any questions. Thank you for your help.



James M. McConnell  
Chief, Accounting Operations

JMM:jr  
Attachments

cc: Charles A. Munson  
Anderson, Lynn, Bezich, Munson & Cronick

TaxShifh/wp



**Anderson, Lynn, Bezich, Munson & Cronick**  
An Accountancy Corporation

---

Fullerton Office:  
Donald F. Lynn, CPA  
Charles A. Munson, CPA  
Edward A. Cronick, CPA

San Pedro Office:  
Kenneth M. Bezich, CPA  
John E. Rose, CPA  
Frank V. Pilichi, CPA

December 29, 1993

Mr. Jim McConnell  
Auditor-Controller Office  
County of Orange  
Finance Building  
630 N. Broadway  
P.O Box 567  
Santa Ana CA 92702-0567

Re: Placentia Library District  
AB 2371 - FY 1992-93 Property Tax Shift

Dear Mr. McConnell:

We have determined that our client, Placentia Library District, did receive one-time and enterprise activity revenues in FY 1989-90 as outlined in AB 2371 that should be excluded as follows:

Special District Augmentation	\$ 61,949
State Literacy Grant	80,466
Inter-Library Enterprise Funds	25,746
Fines, Other Enterprise Funds	20,000
County Exempt Literacy Funds	<u>8,576</u>
Total	<u>\$196,737</u>

Copies of the annual reports filed with the State Controller for FY 1988-89, FY 1989-90, and FY 1990-91 have been enclosed as you have requested.

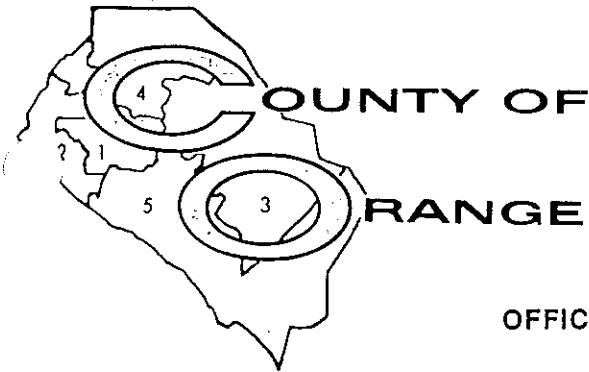
Please contact our office if you have any questions or require further documentation.

Sincerely,

ANDERSON, LYNN, BEZICH, MUNSON AND CRONICK  
Accountancy Corporation

Charles A. Munson, CPA

cc. Elizabeth Minter



STEVEN E. LEWIS  
AUDITOR-CONTROLLER

FINANCE BUILDING  
630 NORTH BROADWAY  
P. O. BOX 567  
SANTA ANA, CA 92702-0567

TELEPHONE: (714) 834-2450  
FAX: (714) 834-2569

OFFICE OF AUDITOR-CONTROLLER

December 2, 1993

TO: Special Districts in Orange County  
ATTENTION: Finance Directors  
SUBJECT: AB 2371 (Chapter 1279, 1993 Statutes): Possible Adjustment to FY 1992-93 Property Tax Shift

Revenue and Taxation Code Section 97.03 mandated specific calculations be performed by the County Auditor-Controller in determining the property tax amounts to be shifted from special districts to the Educational Revenue Augmentation Fund (ERAF) in FY 1992-93. The adjustment was the lower of 40 percent of property tax levies (i.e., secured, unsecured, and homeowners' subvention), excluding those pledged to debt service, or 10 percent of FY 1989-90 total annual revenues as reported to the State Controller for the Report on Financial Transactions Concerning Special Districts.

On October 11, 1993, AB 2371 was signed (Chapter 1279, 1993 Statutes) and excluded from the total annual revenues in FY 1989-90 for purposes of the 10 percent calculations:

**"Any one-time revenues received by the district from any source, public or private."**

Please review the revenues reported to the State Controller on your annual financial report for FY 1989-90 to determine if any revenues received qualify as a "one-time revenue." Examples of one-time revenues would be a one-time Federal or State grant, a special district augmentation allocation in FY 1989-90 only, a one-time private donation, or a one-time sale of property. Do not include revenues received on an ongoing basis that may have simply been greater in FY 1989-90 than in other fiscal years due to normal revenue fluctuations or economic conditions.

If you determine that you received a one-time revenue, please document this with copies of the annual financial reports filed with the State Controller for FY 1988-89, FY 1989-90, and FY 1990-91, along with a description detailing why this revenue qualifies as a one-time revenue.

Finance Directors  
Special Districts in Orange County  
December 2, 1993  
Page 2

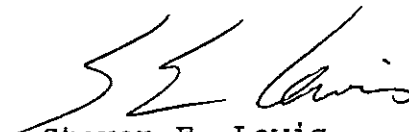
Once we receive this data, we will recalculate the FY 1989-90 revenue amount excluding the one-time amounts and compare the results to the final amounts used in FY 1992-93 for the tax shift computation. If an adjustment is due, we will make the necessary changes to your AB 8 property tax amount and calculate the amount due from ERAF for FY 1992-93, and adjust your FY 1993-94 allocation factor.

Timeliness is of the utmost importance in order to avoid additional delays resulting from any corrections that may arise. We are therefore requesting a response to us on or before January 3, 1994 to the attention of Jim McConnell of my staff. Please contact either Jim McConnell at 834-2470 or Neal Gruber at 834-4437 of my staff if you have any questions.

Attached is a copy of the section of the Property Tax Shift Uniform Guidelines For California Counties prepared by the County Accounting Standards and Procedures Committee, which discusses AB 2371 in more detail.

An additional adjustment was provided in AB 2371 for certain multi-activity enterprise districts which did not report property taxes under one or more of their enterprise activities to the State Controller in their FY 1989-90 financial transactions report (see attachment for detail). We have reviewed the FY 1989-90 State Controller's Report on Financial Transactions Concerning Special Districts, and found no enterprise districts in Orange County that would benefit from this adjustment. However, if you believe your district would benefit from this adjustment, please let us know.

Thank you for your assistance.

  
Steven E. Lewis  
Auditor-Controller

JMM:jr  
Attachment

AB2371/OPS



## VII. SPECIAL DISTRICTS SUBJECT TO AB 2371

### Introduction and Interpretations

AB 2371 (Chapter 1279, 1993 Statutes) amended Revenue and Taxation Code Section 97.03 governing the amount of property taxes shifted from special districts to ERAF. This bill has an urgency clause and was effective October 11, 1993.

Section 97.03 mandated specific steps to be taken by the county auditor in determining the amount of property taxes to be shifted from each special district to the Educational Revenue Augmentation Fund (ERAF) in fiscal year 1992-93. Last year's calculations for each special district were restricted to the lessor of:

- 40% of each districts' property tax allocation, or;
- 10% of the districts' total revenues as reported in the 89-90 State Controller's Annual Report for special districts.

The amendments of AB 2371 modify the total revenues used in determining the "10% of total revenues" by excluding the following from the calculations:

1. "Any one-time revenues received by a special district from any source, public or private."
2. "Any revenues derived from an enterprise activity with respect to which no property tax revenues are reported on the district's most recent report to the Controller of financial transactions. For purposes of computing this exclusion with respect to a special district created by consolidation of two or more special districts subsequent to the 1989-90 fiscal year, the amount of the exclusion shall be the aggregate of the exclusions that would have been applicable under this subparagraph as if each former district so consolidated had continued in existence."
3. The total annual revenues of a qualifying resource conservation district shall (per AB 2371) exclude the following:
  - a. Any revenues received from the State for the acquisition of land, or the construction or improvement of State projects, for which the district serves as the fiscal agent of the state per an existing agreement with a state agency.
  - b. Amounts received by the qualifying district as a private gift or donation.
  - c. Amounts received as a county grant or contract as supplemental to, or independent of, that district's property tax share.

## VII. SPECIAL DISTRICTS SUBJECT TO AB 2371

### Introduction and Interpretations (Cont.)

- d. Any Federal or State grant amounts received.

The exclusions pertaining to resource conservation districts appear to apply to a specific district located within one or all of the following counties: Del Norte, Humboldt, Mendocino, and Sonoma.

The major impact to the majority of the counties is from the first two exclusions of one-time revenues and enterprise activities which no property tax revenues were reported. It appears that adjustments will be necessary not only to the AB 8 amounts but also a cash adjustment to correct last year's tax apportionments.

In order to determine whether or not a revenue reported in 89-90 qualifies as a "one-time" revenue copies of the annual reports filed with the State Controller for 88-89, 89-90, and 90-91 should be provided by the district with a description detailing why this revenue qualifies. If a specific revenue was received once in 89-90, it should be excluded from the 10% calculation.

The exclusion for enterprise activity revenues is restricted to the following:

1. A district providing and reporting more than one activity.
2. Any enterprise activity special district reporting zero county allocation of taxes, would result in a total exclusion of all enterprise revenues reported for that activity. SDAF revenues are excluded from the definition of property tax revenues.
3. If a district is involved in both an enterprise activity and non-enterprise activity and reports all property tax support in the non-enterprise activity, then 100% of the enterprise activity revenues should be excluded from the 10% revenue calculation.
4. Any enterprise activity reported as receiving support from the county allocation of property taxes is not eligible for this exclusion.



TO: Library Board of Trustees

FROM: Elizabeth D. Minter, Library Director *EDM*

DATE: February 22, 1994

**SUBJECT: Agreement for Use of Facilities by North Orange County Community College District, 1993-1994**

The Agreement for Use of Facilities by North Orange County Community College District, 1993-1994, covers the use of the Library for the tutor training classes conducted by the Literacy Program.

USE OF FACILITIES BY NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT  
1993-94

THIS AGREEMENT made and entered into this 1st day of July 1993, by and between the PLACENTIA LIBRARY, hereinafter called the FACILITY and the North Orange County Community College District, hereinafter called the DISTRICT.  
WITNESSETH

WHEREAS the DISTRICT intends to provide certain educational programs within the DISTRICT and

WHEREAS the DISTRICT intends to use certain facilities within and belonging to the FACILITY and

WHEREAS it is necessary:

1. To clarify the contractual relationship between the FACILITY and the DISTRICT with regard to the use of facilities by the DISTRICT.
2. To establish the charges for the use of said facilities.
3. To establish procedures for the responsibility of the facilities during the time the facilities are being used by the DISTRICT.

NOW, THEREFORE, the FACILITY and the DISTRICT agree as follows:

I. SCHEDULE OF CHARGES

The charge for the use of facilities owned by the FACILITY and used by the DISTRICT is established at \$1.00 per fiscal year.

II. RESPONSIBILITIES

- A. The FACILITY shall be responsible for the normal custodial and maintenance services for the facilities used by the DISTRICT.
- B. The FACILITY shall be responsible for making available an appropriate classroom for educational use by the DISTRICT.
- C. The DISTRICT will provide educational programs as determined by the Provost, Adult Continuing Education, or his designee, for said FACILITY, as advertised in the Adult Education Brochure.

THIS AGREEMENT is effective for the period beginning July 1, 1993, and ending June 30, 1994.

PLACENTIA LIBRARY

NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

By: \_\_\_\_\_

By: August Huesca  
August Huesca, Provost  
Adult Continuing Education

Date: \_\_\_\_\_

Date: 2/2/94

By: Gil Moreno

Vice Chancellor Finance & Facilities

Date: 2/2/94