



TACMO Board Meeting - February 17, 2026 Agenda

February 17, 2026 6:30pm - 8:30pm PST

Sycamore Valley Academy (Multi-Purpose Room) and Blue Oak Academy (Multi-Purpose Room)

In order to ensure that members of the public are provided a meaningful opportunity to address the Board on non-agenda items or agenda items that are within the Board's jurisdiction, non-agenda items may be addressed at the public comment portion of the agenda and agenda items may be addressed at the time the matter is considered by the Board. During the evening, many of the Board members will be speaking on various subjects. It should be noted that each Board member expresses only his/her opinion and not the opinion of the entire Board. Teleconferencing may be used for all purposes in connection with any meeting. All votes taken during a teleconferenced meeting shall be by roll call.

If documents are distributed to Board members concerning an agenda item within 72 hours of a regular Board meeting, at the same time the documents will be made available for public inspection. Interested members of the public may request to see the same documents by emailing the Superintendent at kaure@theacademiescharters.org and the complete packet will be shared electronically.

This meeting is held in an area accessible to the disabled. In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 429-4351 forty-eight (48) hours in advance of the meeting. Persons who are in need of disability-related modification or accommodation in order to participate in the Board meeting may make a request to Karin Aure at PO Box 1189, Visalia, CA 93279 and (559) 429-4351. Such a request should be in writing if possible or may be made in person or by telephone. The request should specify the nature of the accommodation or modification requested, including any auxiliary aids or services requested, and the name, address, and telephone number of the person making the request.

1. OPENING BUSINESS

6:30pm

1.1. CALL PUBLIC SESSION TO ORDER

1.2. ADA ACCOMMODATIONS

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1.3. IDENTIFY CLOSED SESSION TOPICS OF DISCUSSION

1.4. PUBLIC COMMENT ON CLOSED SESSION TOPICS

1.4.1 General public comment on any closed session item will be heard. The Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

1.5. PUBLIC COMMENT ON ANY SCHOOL RELATED TOPIC

1.5.1 General public comment on any school related topic may be heard at this time. The Board asks that any public comment on an item listed on tonight's agenda be addressed at the time the item comes up for discussion by the Board. Pursuant to Board Policy, the Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

2. CONSENT AGENDA

2.1. Approval of Minutes of the board meeting on January 20, 2026 (Enc. No. 1)

 [TACMO BOD 01202026 Meeting Minutes DRAFT.pdf](#)

2.2. Monthly Attendance Reports for BOA and SVA (Enc. No. 2)

-  [Enc. 2.docx \(1\).pdf](#)
-  [Month 6 Attendance Report BOA.pdf](#)
-  [Month 6 SVA Attendance.pdf](#)

2.3. 2025-26 BOA TCOE Agency Agreement for Educational Resource Services - High Impact Tutoring (#260764) (Enc. No. 3)

-  [Enc. 3.docx \(1\).pdf](#)
-  [2025-26 BOA TCOE Agency Agreement for Educational Resource Services - High Impact Tutoring \(#260764\).pdf](#)

2.4. 2025-27 Fox Service Agreements for Blue Oak Academy and Sycamore Valley Academy (Enc. No. 4)

-  [Enc. 4.docx \(1\).pdf](#)
-  [2025-2027 Fox Blue Oak Academy Service Agreement - copy.pdf](#)
-  [2025-2027 Fox Sycamore Valley Academy Service Agreement - copy.pdf](#)

3. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

3.1. Honoring the Service of Dr. Alex Tietjen

4. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

4.1. Teacher Representative Report

4.1.1 Blue Oak Academy

4.1.2 Sycamore Valley Academy

4.2. Principal Report

4.2.1 Blue Oak Academy (Enc. No. 5)

-  [Enc. 5.docx \(1\).pdf](#)
-  [Principal Report_Feb 2026_BOA.pdf](#)

4.2.2 Sycamore Valley Academy (Enc. No. 6)



[Enc. 6.docx \(1\).pdf](#)



[Board Meeting_Principal Report_SVA_Feb 2026.pdf](#)

4.3. Operations Director Report

4.3.1 Outreach update

4.4. Human Resources Director Report

4.4.1 There is no report this evening.

4.5. Board Member Report

4.6. Superintendent Report

4.6.1 2026-27 LCAP Timeline (Enc. No. 7)



[Enc. 7.docx \(1\).pdf](#)



[Timeline for 2026-27 LCAP.pdf](#)

4.6.2 Finalize June 2026 TACMO Board Meetings

4.6.3 Form 700 Statement of Economic Interests (Enc. No. 8)



[Enc. 8.docx.pdf](#)



[form_700_2025.pdf](#)



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[form_700_2025_faq.pdf](#)



[form_700_2025_ref_pamphlet.pdf](#)



[sei_expanded_fact_sheet_final.pdf](#)

5. BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

5.1. Board Resources

5.1.1 There are no Board Resource items to include this evening.

6. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

- 6.1. **There are no Administrative Panel items to discuss this evening.**

7. GENERAL AGENDA

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

7.1. PROGRAM UPDATES

- 7.1.1 **There are no program updates this evening.**

7.2. ACTION ITEMS

7.2.1 BP 26-002 Policy Regarding Immigration Enforcement Activity (Enc. No. 9) ACTION



[Enc. 9.docx \(1\).pdf](#)



[BP 26-002 Policy Regarding Immigration Enforcement Activity _DRAFT.pdf](#)



[Notice of Policy Regarding Immigration Enforcement Activity.pdf](#)



[Caregiver_s Authorization Affidavit.pdf](#)

7.2.2 Revised Comprehensive School Safety Plan (CSSP) for Blue Oak Academy (Enc. No. 10) ACTION



[Enc. 10.docx.pdf](#)



[CSSP_Procedures for Immigration Enforcement Notification_BOA_26 02 12.pdf](#)

7.2.3 Revised Comprehensive School Safety Plan (CSSP) for Sycamore Valley Academy (Enc. No. 11) ACTION



[Enc. 11.docx.pdf](#)



[CSSP_Procedures for Immigration Enforcement Notification_SVA_26 02 12.pdf](#)

7.2.4 Approval of Audit Services for 2025-2026 (Enc. No. 12) ACTION



[Enc. 12.docx.pdf](#)



[Christy White_audit engagement letter with option to renew_28 01 25.pdf](#)

7.2.5 Fee Agreement with Rosenberg Cassady LLP (Enc. No. 13) ACTION



Enc. 13.docx.pdf



Rosenberg Cassady LLP_Fee Agreement.pdf

7.3. FIRST READS

7.4. PUBLIC HEARINGS

8. CLOSED SESSION

8.1. ADJOURN TO CLOSED SESSION

8.2. **PERSONNEL (Government Code § 54957).** It is the intention of this governing body to meet in closed-session to consider public employee appointment/employment for the position of: General Activities Aide, Paraprofessional-Special Education

8.3. **PERSONNEL (Government Code §54957).** It is the intention of this governing body to meet in closed session to consider the public employee performance evaluation for the position of: Superintendent.

9. REGULAR SESSION RECONVENED

9.1. CALL PUBLIC SESSION TO ORDER

9.2. REPORT ACTION TAKEN IN CLOSED SESSION (if any)

10. ADJOURNMENT

10.1. Request for future Board Agenda items

10.2. The next The Academies CMO board meeting: February 26, 2026 at 6:30 PM.

END
8:30pm



ENCLOSURE #1

ENCLOSURE SUMMARY

Consideration of Approval of Minutes of the board meeting on January 20, 2026.

FROM: Stacey Nelson

DATE: 2/17/2026

BACKGROUND: Draft board meeting minutes from the January 20, 2026 meeting.

SUPERINTENDENT'S RECOMMENDATION: Approve



TACMO BOARD MEETING

JANUARY 20, 2026

Minutes



TUESDAY, JANUARY 20, 2026

6:30 PM – 8:30 PM PDT

Sycamore Valley Academy (Multi-purpose Room) & Blue Oak Academy (Multi-purpose Room)

IN ATTENDANCE:

Mary Aceves, Karin Aure, Omar Faris, Cristina Gutierrez, Marilou Monsivais, Corey Morse, Stacey Nelson, Staci Soares, Harold Rollin, Staci Soares, Mackenzie Souza, Alex Tietjen, Claudia Van Groningen, Alexis Vance, Craig Wheaton

1. OPENING BUSINESS

Others in attendance: Cristina Johnson, Janell McLaughlin, Meagan Miller, Rollin Family, Lauren Ventura, Arturo Villasenor

1.1. CALL PUBLIC SESSION TO ORDER

Tietjen called the meeting to order at 6:30 PM.

1.2. ADA ACCOMMODATIONS

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1.4.1. General public comment on any closed session item will be heard. The Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

There was no public comment on closed session topics this evening.

1.5. PUBLIC COMMENT ON ANY SCHOOL RELATED TOPIC

1.5.1. General public comment on any school related topic may be heard at this time. The Board asks that any public comment on an item listed on tonight's agenda be addressed at the time the item comes up for discussion by the Board. Pursuant to Board Policy, the Board may limit individual comments to no more than 3 minutes and individual topics to 20 minutes. Please begin your comments by stating your name.

There was no public comment this evening.

2. CONSENT AGENDA

2.1. Approval of Minutes of the board meeting on December 9, 2025 (Enc. No. 1)

2.2. Approval of the December 2025 Check Register Report (Enc. No. 2)

2.3. Donation Recognition (Enc. No. 3)

2.4. Monthly Attendance Reports for BOA and SVA (Enc. No. 4)

3. PUBLIC RECOGNITION/PROCLAMATIONS/ACTION

3.1. Proclamation Honoring the Service & Dedication of Harold Rollin, Esq.

Tietjen introduced a proclamation honoring Rollin's service. Gutierrez read a letter expressing gratitude to Rollin. Board members shared reflections, with Aceves expressing appreciation for Rollin's guidance and encouragement to join the board, and Wheaton acknowledging Rollin's pivotal role in his continued service and feeling valued as a board member. Tietjen formally read the proclamation recognizing Rollin's contributions.

Rollin offered farewell remarks, expressing gratitude for the board's collaboration and support. He publicly thanked Erin Anderson for partnership during his early years as board chair, Donya Ball for her service to TACMO, his family for their support, Alex Tietjen for assuming the board chair role, and Karin Aure for stepping into the superintendent position. He concluded by recognizing students, staff, and families, emphasizing that the work has been a collective effort.

4. COMMUNITY REPORTS

Presentation/Public Hearing/Public Comment/Board Discussion

4.1. Teacher Representative Report

4.1.1. Blue Oak Academy

Arturo Villasenor reported that teachers had limited instructional time since the last meeting and provided updates on the second project-based learning (PBL) cycle. TK and Kindergarten focused on foundational skills through module-based PBL, currently exploring weather patterns aligned to the universal theme of patterns. First grade engaged in a PBL on "objects in disguise" and participated in Socratic seminars. Second grade studied global traditions and holidays around the world, while third grade explored literary classics. Fourth and fifth graders focused on natural disaster preparedness and added written responses to Socratic seminars. Middle school humanities addressed the Holocaust through Socratic seminars, while math and science students worked on disaster-design projects. Spanish instruction supported all PBL units by helping students articulate their learning through a bilingual lens. During discussion, Villasenor clarified that PBL cycles are structured by trimester and noted that TK and Kindergarten use a modified PBL model.

4.1.2. Sycamore Valley Academy

Janell McLaughlin reported that teachers began the new year by sharing class resolutions and instructional goals focused on strengthening student comprehension and discourse through Socratic seminars and the Habits of a Scholar. Kindergarten students are building foundational writing skills, while first grade is working on poetry and opinion writing. Second and third grades are engaged in a PBL exploring what makes a great school for students and communities, including studying schools

around the world and developing opinion writing. Fourth and fifth graders completed a goal-setting activity centered on choosing one guiding word for the year. Sixth grade is strengthening research and informative writing skills, and middle school humanities classes set new “one word” goals to increase engagement and active learning.

4.2. Principal Report

4.2.1. Blue Oak Academy (Enc. No. 5)

Staci Soares reported that five teachers will attend the CCLA conference, marking their first off-campus professional development experience. Cristina Johnson will present at the summit, titled “Guiding Not Giving: Coaching for Acceleration.” This is the school’s third year participating in the CCLA program in partnership with TCOE, with a focus on ELA and math; the upcoming summit will focus on ELA. The school will receive financial support through Cristina’s participation and a TCOE grant. In response to a question about participant selection, Soares explained that two attending teachers have participated in CCLA for all three years, two have participated in math-focused CCLA, and one began participation this year. Fourth and fifth grade teachers declined due to involvement in alternate professional development.

4.2.2. Sycamore Valley Academy (Enc. No. 6)

Corey Morse reported on a renewed focus on reading comprehension instruction campuswide. She shared that the goal of the CCLA work is to sustain and apply the learning beyond the grant period by continuing to implement strategies developed over the past two years. Current priorities include increasing student engagement, regularly checking for understanding, and deepening comprehension, with an emphasis on revisiting and refining instructional strategies over time.

Morse also shared that campus tours have reopened, with three families visiting and strong interest expressed in TK enrollment. She noted that overall campus culture is positive and that teachers are feeling renewed.

In addition, Morse shared highlights from attending the ACSA Every Student Counts Symposium, describing it as a valuable three-day experience focused on special education law and networking. She has begun debriefing the information with the school psychologist and will continue these discussions to apply key learnings.

4.3. Operations Director Report

4.3.1. Admission Season Outreach

Claudia Van Groningen provided a student recruitment update, reporting 127 total applications received—67 for SVA and 60 for BOA. This reflects a 15% increase in applications at SVA and a 2% increase at BOA compared to last year. School tours are underway, with three families visiting each campus so far. BOA has four additional tours scheduled for this week, and SVA has three, with more planned for following week. Recruitment efforts continue through social media advertising, with posts averaging approximately 1,200 views. Website analytics show 500–700 new visitors per month, noting that some traffic may include bots.

In response to questions, Van Groningen confirmed that in addition to digital outreach, Rawhide events will take place again this year and the school will host a Farmers Market outreach table on February 7, inviting board members to attend. Gutierrez asked about the number of available seats, but that number has yet to be determined.

4.4. Human Resources Director Report

There was no Human Resources Director Report this evening.

4.5. Board Member Report

Aceves: Nothing to report.

Gutierrez: Welcomed everyone back to the school year, shared appreciation for hearing that campus teams are feeling refreshed, and expressed her intention to visit both school sites later this semester.

Wheaton: Nothing to report.

Rolling: Nothing to report.

Tietjen: echoed Gutierrez's comments, expressing appreciation for the positive energy at the schools and enthusiasm for the remainder of the school year.

4.6. Superintendent Report

4.6.1. Local Academic Performance Results: Update (Enc. No. 7)

Aure provided an update on i-Ready data, including Diagnostic 2, which aligns to end-of-year standards. The review highlighted overall student growth and proficiency, with key findings showing slight decreases in most areas, except for math at BOA, which showed improvement. Staff noted there are multiple possible explanations for these trends and that further analysis will focus on identifying root causes and determining next steps.

During discussion, Aure confirmed that i-Ready was implemented in the 2023–24 school year. Board members asked about confidence in and understanding of the results; Karin noted that a deeper analysis is still forthcoming. Aceves requested that the data be revisited in a future meeting for further review.

4.6.2. February Board Work Study Session: Planning and Suggestions

Aure requested feedback on scheduling and format for an upcoming board work session, including preferred timing and focus. Tietjen reviewed scheduling options and noted a preference not to combine the session with a regular board meeting. The board reached consensus to hold a special board meeting rather than using a regular meeting, avoiding Mondays and Tuesdays. A Thursday in mid-February was preferred, with a start time of 3:00 or 4:00 p.m., and dinner to be provided.

Regarding format, the board agreed that materials should be sent in advance, with the session focused more on discussion and analysis rather than information delivery.

5. BOARD DEVELOPMENT

Presentation/Public Hearing/Public Comment/Board Discussion

5.1. Board Resources

5.1.1. There are no Board Resource items to include this evening.

6. ADMINISTRATIVE PANEL RECOMMENDATIONS/ACTIONS

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

6.1. There are no Administrative Panel items to discuss this evening.

7. GENERAL AGENDA

Review/Public Hearing/Public Input/Board Discussion/ACTION (as applicable)

7.1. PROGRAM UPDATES

7.1.1. Mid-Year Report for the 2025-26 LCAP for Blue Oak Academy (Enc. No. 8)

See notes in 7.1.3.

7.1.2. Mid-Year Report for the 2025-26 LCAP for Sycamore Valley Academy (Enc. No. 9)

See notes in 7.1.3

7.1.3. LCAP Mid-Year Presentation for Blue Oak Academy and Sycamore Valley Academy (Enc. No. 10)

Aure reviewed LCAP reporting requirements and noted that LCAP goals are aligned with the organization's strategic plan.

For Blue Oak Academy (BOA), she presented updates on Goal 1, Quality Education, which includes funding and actions related to integrated gifted education strategies, common literacy instruction, behavior management, and coordination of services, along with annual measurable objectives. Goal 2 focused on funding and actions to hire and retain high-quality staff, maintain student enrollment, and support student recruitment, with corresponding measurable objectives. Aure clarified that the data reflects a two-year comparison.

For Sycamore Valley Academy (SVA), Karin reported on similar goals and actions. Goal 1 addressed Quality Education using the same strategies as BOA, and Goal 2 focused on investing in people, with shared goals, actions, and annual measurable objectives.

During discussion, Gutierrez commended the schools on reclassification rates and encouraged continued monitoring of English learner performance and suspension rates.

7.2. ACTION ITEMS

7.2.1. Annual TACMO Board Governing Election (Enc. No. 11) ACTION

Rollin reported that the nominating committee received four applications and conducted virtual interviews with all applicants on December 1 and 2. The committee, consisting of Rollin, Gutierrez, Tietjen, and Aure, is recommending Omar Faris for board appointment.

Rollin moved to approve Omar Faris to replace Harold Rollin on the TACMO Board of Directors; Gutierrez seconded; Approved 5-0. Aceves, Wheaton, and Tietjen chose to renew their terms for the next two years.

7.2.2. Board Resolution 26-001 Annual Reorganization of Board Officers (Enc. No. 12)

ACTION

Wheaton nominated Cristina Gutierrez for Chair; Aceves seconded; Approved 4-0-1 with Faris abstaining.

Tietjen nominated Mary Aceves for Vice Chair; Wheaton seconded; Approved 4-0-1 with Faris abstaining.

Aceves nominated Sheridyn Blain for Secretary, but Blain was absent from the meeting and could not accept the nomination.

Wheaton nominated Alex Tietjen for Secretary; Aceves seconded; Approved 4-0-1 with Faris abstaining.

Tietjen nominated Marilou Monsivais to continue as Treasurer; Aceves seconded; Approved 4-0-1 with Faris abstaining.

7.2.3. Monthly Financials with Multi-Year Projections (Enc. No. 13) **ACTION**

Meagan Miller of Vertex Education presented the monthly financial report, including December financials. The presentation covered the 2025–26 forecast summary, comparison of the current forecast to the previous forecast, monthly cash balance, accounts payable aging, and FY26 enrollment and attendance data for both SVA and BOA.

During discussion, Aceves asked about attendance strategies given the current flu season. Aure shared that health information has been distributed by the school nurse and emphasized balancing student wellness with attendance recognition. Soares added that the schools have been diligent in offering independent study options, allowing students up to ten days after recovery to complete and submit work.

Miller also provided a state budget update, reviewing the Governor's January budget proposal for 2026–27, including COLA, improved funding, and continued funding, as well as a multi-year projection. Gutierrez requested clarification on the budget decision timeline, and Miller confirmed that key budget decisions will need to be made in May. The board agreed to include a budget discussion as a topic for a future special meeting.

Tietjen moved to approve the Monthly Financials with Multi-Year Projections; Aceves seconded; Approved 4-0-1 with Faris abstaining.

7.2.4. Audit Reports from Christy White for 2024-2025 (Enc. No. 14) **ACTION**

Meagan Miller of Vertex Education presented highlights from the final audit report, noting that final reconciliations are detailed on page 19. She reported that there were no audit findings, including no findings related to the financial statements as noted on page 26. There were no material deficiencies or weaknesses identified, and the audit was submitted to authorizers and the state by the required deadline.

Wheaton moved to approve the Audit Reports from Christy White for 2024-2025; Tietjen seconded; Approved 4-0-1 with Faris abstaining.

7.2.5. Vertex Education Partnership Proposal for Human Resources Support (Enc. No. 15) ACTION

Aure reported that the HR Director is on a 12-week medical leave through April and that leadership has been working to redistribute responsibilities to ensure continuity. Support options were explored with both Vertex Education and TCOE, and Vertex is able to provide guidance and material support for HR-related questions. Aure recommended a “middle model” of support, which was confirmed during discussion. She noted that Vertex has already been responsive and helpful.

Following discussion, Tietjen moved to approve the Vertex Education Partnership Proposal for Human Resources Support; Aceves seconded; Gutierrez expressed appreciation to staff for stepping in to cover responsibilities and shared well wishes for HR Director's recovery. The item was approved by a vote of 4-0-1 with Faris abstaining.

7.2.6. BP 26-001 Referral Protocols for Addressing Pupil Behavioral Health Concerns (Enc. No. 16) ACTION

Aure reported on a new required policy that must be approved and adopted by January 31, 2026. She noted that the policy ensures best practices in schools, aligns with existing practices, and is consistent with CDC models.

Aceves moved to approve the BP 26-001 Referral Protocols for Addressing Pupil Behavioral Health Concerns; Wheaton seconded.

Gutierrez noted a needed correction to update the secretary name and clarified that the schools do not collect immigration status.

The policy was approved by a vote of 4-0-1 with Faris abstaining.

7.2.7. SP 13-001 Education for Homeless Children and Youth Policy (Enc. No. 17) ACTION

Aure reported on this policy requiring board approval, noting that it is over three years out of date and must be reviewed and approved every three years to remain in compliance.

Wheaton moved to approve the SP 13-001 Education for Homeless Children and Youth Policy; Aceves seconded; Approved 4-0-1 with Faris abstaining.

7.2.8. 2024-2025 School Accountability Report Card for Blue Oak Academy (Enc. No. 18) ACTION

Aure reported that the School Accountability Report Cards, based on 2024-25 data and meeting state requirements, have been reviewed over the past several months. Board approval is required so the reports can be posted on the school websites by the February 1 deadline.

Aceves moved to approve both the 2024-2025 School Accountability Report Card for Blue Oak Academy and the 2024-2025 School Accountability Report Card for

Sycamore Valley Academy Academy; Tietjen seconded; Approved 5-0.

7.2.9. 2024-2025 School Accountability Report Card for Sycamore Valley Academy Academy (Enc. No. 19) ACTION
Approved with item 7.2.8.

7.2.10. Board Resolution 26-002 Authorizing Superintendent to Apply for Grants in 2026 (Enc. No. 20) ACTION
Aure reported this is an annual item requiring approval to allow her to apply for grants for the schools in 2026.
Wheaton moved to approve the Board Resolution 26-002 Authorizing Superintendent to Apply for Grants in 2026; Aceves seconded; Approved 5-0.

7.3. FIRST READS

7.4. PUBLIC HEARINGS

8. CLOSED SESSION

8.1. ADJOURN TO CLOSED SESSION

Gutierrez adjourned to closed session at 9:04 PM.
Closed session called to order at 9:07 PM.

8.2. 8.1 PERSONNEL (Government Code §54957). It is the intention of this governing body to meet in closed session to consider public employee appointment/employment for the position of: General Activities Aide, Behavior Technician Aide, After School Program Aide, School Bus Monitor, Paraprofessionals-Special Education, TK Support

8.3. PERSONNEL (Government Code §54957). It is the intention of this governing body to meet in closed session to consider the public employee performance evaluation for the position of: Superintendent.

9. REGULAR SESSION RECONVENED

9.1. CALL PUBLIC SESSION TO ORDER

Public session was called back to order at 9:21 PM.

9.2. REPORT ACTION TAKEN IN CLOSED SESSION (if any)

Gutierrez reported the board voted 5-0 to approve the following hires and appointments: General Activities Aide, Behavior Technician Aide, After School Program Aide, School Bus Monitor, Paraprofessionals-Special Education, TK Support.

10. ADJOURNMENT

10.1. Request for future Board Agenda items

Tietjen requested a follow up on i-Ready to be included in February's Special Meeting.
Gutierrez requested a budget topic to be included in February's Special Meeting.

10.2. The next The Academies CMO board meeting: February 17, 2026 at 6:30 PM.

Gutierrez adjourned the meeting at 9:22 PM.



ENCLOSURE #2

ENCLOSURE SUMMARY

Consideration of Approval of Monthly Attendance Reports for BOA and SVA

FROM: Wendy Anderson & Joy George

DATE: 2/17/2026

BACKGROUND: Monthly attendance reports pulled from PowerSchool for each school site.

SUPERINTENDENT'S RECOMMENDATION: Approve

Attendance Summary By Grade

Blue Oak Academy

12/29/2025 to 01/23/2026 = 9 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	Off Track	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	40	0	0	0	40	360	0	0	18.00	342.00	38.00	95.00%
0	48	0	0	0	48	432	0	0	39.00	393.00	43.67	90.97%
Subtotal	88	0	0	0	88	792	0	0	57.00	735.00	81.67	92.80%
1	54	0	0	1	53	486	0	8	29.00	449.00	49.89	93.93%
2	50	0	0	0	50	450	0	0	21.00	429.00	47.67	95.33%
3	54	0	0	0	54	486	0	0	21.00	465.00	51.67	95.68%
Subtotal	158	0	0	1	157	1422	0	8	71.00	1343.00	149.23	94.98%
4	41	0	0	1	40	369	0	9	12.00	348.00	38.67	96.67%
5	43	0	0	0	43	387	0	0	35.00	352.00	39.11	90.96%
6	38	0	0	0	38	342	0	0	21.00	321.00	35.67	93.86%
Subtotal	122	0	0	1	121	1098	0	9	68.00	1021.00	113.45	93.76%
7	38	0	0	0	38	342	0	0	19.00	323.00	35.89	94.44%
8	44	0	0	0	44	396	0	0	24.00	372.00	41.33	93.94%
Subtotal	82	0	0	0	82	738	0	0	43.00	695.00	77.22	94.17%
Grand Total	450	0	0	2	448	4050	0	17	239.00	3794.00	421.57	94.07%

To the best of my knowledge,
the above attendance information is correct.

Signed 
Date 25/26

Report Calculations

$((\text{Carry Fwd} + \text{Gain} - \text{Mult. Gain}) \times \text{School Days}) = \text{Actual Days}$

$\text{Actual Days} - (\text{Off Track} + \text{Days N/E} + \text{Days Absent}) = \text{Days Attd}$

$[\text{Days Attd} / (\text{Actual Days} - \text{Off Track} - \text{Days N/E})] \times 100 = \text{ADA\%}$

[Note: Multiple gains are for students that entered more than one time during the report time span.]

Attendance Summary By Grade

Sycamore Valley Academy 12/29/2025 to 01/23/2026 = 9 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	Off Track	Days N/E	Days Absent	Days Attd	ADA	ADA %
-1	24	0	0	0	24	216	0	0	10.00	206.00	22.89	95.37%
0	41	0	0	1	40	369	0	1	31.00	337.00	37.44	91.58%
Subtotal	65	0	0	1	64	585	0	1	41.00	543.00	60.33	92.98%
1	45	0	0	0	45	405	0	0	26.00	379.00	42.11	93.58%
2	43	0	0	0	43	387	0	0	34.00	353.00	39.22	91.21%
3	43	0	0	0	43	387	0	0	27.00	360.00	40.00	93.02%
Subtotal	131	0	0	0	131	1179	0	0	87.00	1092.00	121.33	92.62%
4	45	0	0	0	45	405	0	0	26.00	379.00	42.11	93.58%
5	43	1	0	0	44	396	0	2	38.00	356.00	39.56	90.36%
6	47	0	0	0	47	423	0	0	46.00	377.00	41.89	89.13%
Subtotal	135	1	0	0	136	1224	0	2	110.00	1112.00	123.56	91.00%
7	42	0	0	1	41	378	0	4	43.00	331.00	36.78	88.50%
8	43	0	0	0	43	387	0	0	31.00	356.00	39.56	91.99%
Subtotal	85	0	0	1	84	765	0	4	74.00	687.00	76.34	90.28%
Grand Total	416	1	0	2	415	3753	0	7	312.00	3434.00	381.56	91.67%

To the best of my knowledge,
the above attendance information is correct.

Signed Tony George
Date 2/11/26

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days

Actual Days - (Off Track + Days N/E + Days Absent) = Days Attd

[Days Attd / (Actual Days - Off Track - Days N/E)] X 100 = ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.]



ENCLOSURE #3

ENCLOSURE SUMMARY

Consideration of Approval of the 2025-26 BOA TCOE Agency Agreement for Educational Resource Services - High Impact Tutoring (#260764)

FROM: Stacey Nelson on behalf of BOA

DATE: 2/17/2026

BACKGROUND: An agency agreement with TCOE stating BOA can be reimbursed for up to \$1000.00 in expenditures related to High Impact Tutoring.

SUPERINTENDENT'S RECOMMENDATION: Approve

Tulare County
Office of Education
Committed to Students, Support & Service

Tim A. Hire
*County
Superintendent
of Schools*

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 302-3633
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

Administration
Building & Conference
Center
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

Liberty Center/
Planetarium &
Science Center
11535 Ave. 264
Visalia

December 12, 2025

Blue Oak Academy
28050 Road 148
Visalia, CA 93279

Ms. Karen Aure,

Attached is your Agency Agreement for **2025-2026** from Educational Resource Services.

Please sign and return either by e-mail or by mail to:

E-mail: karla.doyer@tcoe.org

OR

Mail: Tulare County Office of Education
Attn: Karla Doyer, Purchasing & Agreements Manager
P.O. Box 5091
Visalia, Ca 93278-5091

Please feel free to contact me if you have any questions. Thank you.

Sincerely,

Karla Doyer

Karla Doyer

Purchasing & Agreements Manager | 559-302-3729 | karla.doyer@tcoe.org

SCOPE OF SERVICES - EXHIBIT A

1. RESPONSIBILITIES OF DISTRICT:

(Please provide a detailed description of services and deliverables to be provided by Blue Oak Academy.)

== 25-26 BLUE OAK ACADEMY [HIGH IMPACT TUTORING] ==

DISTRICT will run a High Impact tutoring group for a minimum of 10 weeks; adhere to the requirements of High Impact Tutoring; provide a tutor and schedule for the work of High Impact Tutoring; and collect and review data about High Impact Tutoring.

DISTRICT may request reimbursement from SUPERINTENDENT for an amount not to exceed \$1,000.00 total. To receive reimbursement, DISTRICT must submit an itemized invoice to the SUPERINTENDENT.

DISTRICT must submit the invoice to SUPERINTENDENT by May 31, 2026, via email to olivia.velasquez@tcoe.org.

2. RESPONSIBILITIES OF SUPERINTENDENT:

(Please provide a list of items The Tulare County Superintendent of Schools will furnish.)

SUPERINTENDENT will provide support in understanding the research behind High Impact Tutoring; review data and help make decisions on what continued support would look like; provide support for instruction during tutoring; provide coaching support to the leaders or coaches, and provide \$1,000 to buy materials or resources to support High Impact Tutoring.

SUPERINTENDENT will reimburse DISTRICT up to \$1,000.00, upon receipt of invoice. The CCLA grant operates within Tulare County Office of Education's Educational Resource Services program, led by Samantha Tate, ERS Administrator, Samantha.tate@tcoe.org. Olivia Velasquez, Business and Program Analyst, olivia.velasquez@tcoe.org, is the fiscal contact for this grant. Both may be reached via telephone at (559) 651-3031.

FEE SCHEDULE

The contract total for services to be provided are estimated to be

The High Impact Tutoring reimbursement shall not exceed \$1,000.00.

*** EMAIL FINAL INVOICE to Olivia Velasquez, olivia.velasquez@tcoe.org by May 31, 2026. ***

including travel or other expenses.

Payment will be by the job or day unless specified otherwise in a fee schedule attached to this document.

AGENCY AGREEMENT 260764

THIS AGREEMENT, is entered into between the Tulare County Superintendent of Schools, referred to as SUPERINTENDENT and Blue Oak Academy, referred to as DISTRICT.

ACCORDINGLY, IT IS AGREED:

1. TERM: This Agreement shall become

effective as **and shall expire on .**
11/1/2025 5/31/2026

2. SERVICES: DISTRICT shall provide services as set forth: (See attached Scope of Services - Exhibit A for details. The Exhibit A is made part of this Agreement by reference.)

3. COST OF SERVICES: SUPERINTENDENT shall pay DISTRICT for the actual cost of such services to the extent they are allowable not to exceed the sum of

sum of \$ 1,000.00

4. METHOD OF PAYMENT:

- a. DISTRICT must submit itemized invoices to SUPERINTENDENT for the cost of the services.
- b. DISTRICT is responsible for maintaining verifiable records for all expenditures.

5. INDEMNIFICATION: SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. TERMINATION: Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

THE PARTIES, having read and considered the above provisions indicate their agreement by their authorized signatures below.

DISTRICT

Karin Aure, Ed.D., Superintendent
Blue Oak Academy
28050 Road 148, PO Box 1189
Visalia, CA 93279

SUPERINTENDENT

Tim A. Hire, Superintendent
Tulare County Superintendent of
Schools
Tulare County Office of Education
P.O. Box 5091
Visalia CA 93278-5091

SUPERINTENDENT

Signature



Tim O. Hiro

Date

12/12/2025

DISTRICT

Signature



Kristin Cee

Date

01/20/2026

TCOE Program Information

Contact Person: Olivia Velasquez

Telephone:

Department/Program: Educational Resource Services (ERS)

Please return an original copy to:



ENCLOSURE #4

ENCLOSURE SUMMARY

Consideration of Approval of the 2025-27 Fox Service Agreements for Blue Oak Academy and Sycamore Valley Academy

FROM: Stacey Nelson on behalf of BOA and SVA

DATE: 2/17/2026

BACKGROUND: A service agreement with a TCOE recommended vendor to provide ASL translation services on an as-needed basis.

Cost: \$99/hour (2 hour min.) per interpreter (in-person); \$3.50/min (30 minute min.) per session

SUPERINTENDENT'S RECOMMENDATION: Approve



SERVICE AGREEMENT

This Services Agreement (this "Agreement"), dated as of Feb 12, 2026 (the "Effective Date"), is entered into by and between Fox Interpreting, Inc. and Blue Oak Academy, ("Client").

SERVICES

Fox Interpreting, Inc. will provide interpreting services to Client as directed by Client. These services include, but are not limited to, legal interpreting, community interpreting and educational interpreting. Fox Interpreting, Inc. warrants that it is experienced and capable of providing and performing the services at the locations directed by Client.

Fox Interpreting, Inc. will perform the services using personnel of required skill, experience, and qualifications and in a professional and workman like manner in accordance with commercially reasonable industry standards for similar services and shall devote adequate resources to meet its obligations under this Agreement.

Services are provided based on interpreter availability and are filled objectively on a first-come-first-served basis. Fox Interpreting, Inc. makes every effort to document and accommodate Client interpreter preferences. Honoring such requests is subject to availability and is not guaranteed. Client agrees to pay for any requests ordered in duplicates. Fox Interpreting, Inc. is not responsible for determining if requests were made in error and accepts all requests for assignment as received. Client must maintain records of all assignment confirmations. Client must ensure that only authorized person(s) submit requests for services.

CONTRACT PERIOD

This term of this agreement is the Effective Date through June 30, 2027. The client acknowledges and agrees that the rates mentioned above are subject to change after the agreement's termination.

IN-PERSON STANDARD CHARGES

Client agrees to pay the billing rates in effect at the time the services are rendered. The current rates are as follows:

* Monday through Friday 8:00 am to 5:00 pm..... \$ 99.00 per hour (2-hour min) per interpreter.

* A 25% surcharge will apply to assignments outside regular business hours, on weekends or holidays and for urgent requests without 24-hour notice.

*Travel Time - For travel outside Visalia City limits, a flat rate is calculated by the Internal Revenue Service mileage reimbursement rate for the year in which services are provided multiplied by the distance traveled from the Fox Interpreting, Inc. office to the City limit in which the Client's office is located.

VIDEO REMOTE INTERPRETING (VRI) STANDARD CHARGES

* Monday through Friday 8:00 am to 5:00 pm..... \$ 3.50/min 30-minute minimum per session

* After-hours, weekends, holidays... \$ 4.00/min 30-minute minimum per session

If at any time the VRI feels they are not able to effectively provide an accurate interpretation due to the technology set-up or any other factor, they will stop the assignment to advocate for an in-person interpreter.

The client further agrees that the fees outlined above are fair and reasonable.

PAYMENT

Customer shall pay Contractor's undisputed invoiced amounts within 30 days of receipt of invoice. If the undisputed invoice is not paid within 30 days of receipt of the invoice, Customer agrees that it will pay interest at the rate of 1.5% per month (18% per year) on the total amount of the invoice. Customer shall also reimburse Fox Interpreting for all reasonable costs incurred in collecting any late payments, including, without limitation, attorneys' fees.

In the event Customer's account becomes delinquent, Customer consents that services provided under this Agreement will be suspended until the account becomes current. In the event Client disputes any invoiced item, it shall notify Fox Interpreting, Inc. as soon as possible for resolution.

CANCELLATION POLICY

Cancellation of appointments requires a 24-hour notice to avoid charges. Any change or cancellation must be received by Fox Interpreting, Inc.'s Dispatch by phone, fax or email to: 559-636-3294 (phone), 559- 623-9067 (fax), dispatch@foxinterpreting.com. Otherwise, time will be billed for total time interpreter(s) were reserved. Assignments rescheduled to a later date and/or time with less than 24-hour notice are considered cancellations.

CHANGES TO ASSIGNMENTS

Assignments are made based upon the information provided by Client. Any changes to the assignment must be pre-approved by Fox Interpreting, Inc. Dispatch office, Client, and the interpreter assigned to provide service. The interpreter shall have discretion to either accept or reject the changed assignment. Every effort will be made to accommodate the change. If the change is not made in compliance with the Cancellation Policy above, Client will be billed for total time interpreter(s) were reserved.

ADDITIONAL TIME/COSTS

Premises specific requirements (such as viewing video, signing in, security clearance, etc.) is billable time. Interpreting pre-recorded or live material, scripted performance, etc. for continuous use or distribution may require additional paid preparation time and will be negotiated on an assignment-specific basis. Billing rates for performing arts or theatrical performances will be based upon length and complexity of assignment. Additional charges will be negotiated for time spent in preparation, rehearsals, and viewing performances prior to the scheduled interpreting service.

TEAM INTERPRETERS

A team interpreter (2nd interpreter) is necessary for any assignments that require continuous & rapid communication, e.g., lectures, group discussions, videos, etc., over the duration of 1 hour.

SCHEDULING OF APPOINTMENTS

All appointments made, rescheduled, or canceled as well as any other communication must be made directly with our office staff, not the interpreters dispatched to the job site.

CONFIDENTIALITY

All data, documents, records, recorded testimony, audiotapes, videotapes, materials, products, technology, computer programs, specifications, manuals, business plans, software, marketing plans, financial information, and other information disclosed or submitted orally, in writing, or by any other media, to Fox Interpreting, Inc. by the Client, or to the Client by Fox Interpreting, Inc. during the term of this Agreement are confidential information ("Confidential Information").

Notwithstanding anything to the contrary set forth herein, the obligations set forth in this Agreement shall not apply to and the term "Confidential Information" shall not include: (a) information which is in the public domain or which later comes into the public domain from a source other than the Fox Interpreting, Inc.; (b) information where evidence exists reflecting that information was already known to Fox Interpreting, Inc.; (c) information which comes to Fox Interpreting, Inc. from a bona fide third party source not under an obligation of confidentiality; or (d) information which is independently developed by Fox Interpreting, Inc. without use of or reference to Confidential Information or information containing Confidential Information.

Fox Interpreting, Inc. may disclose Confidential Information to the extent required by applicable law or governmental regulation or by subpoena or other valid legal process, provided that Fox Interpreting, Inc. shall provide prior written notice to the Client of any such release of Confidential Information.

LIMITED WARRANTY AND LIMITATION OF LIABILITY

In accordance with the terms and subject to the conditions set forth in this Agreement.

Fox Interpreting, Inc. warrants that it shall perform the Services:

- (a) Using personnel of commercially reasonable and industry standard required skill, experience, and qualifications.
- (b) In a timely, workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

Fox Interpreting Inc.'s sole and exclusive liability and Client's sole and exclusive remedy for breach of this warranty shall be as follows:

- (a) Fox Interpreting, Inc. shall use reasonable commercial efforts to promptly cure any such breach; provided, that if Service Provider cannot cure such breach within a reasonable time (but no more than

30 days) after Client's written notice of such breach, Client may, at its option, terminate the Agreement by serving written notice of termination.

(b) In the event the Agreement is terminated, Fox Interpreting, Inc. shall within 30 days after the effective date of termination, refund to Customer any fees paid by the Client as of the date of termination for the service less a deduction equal to the fees for receipt or use of such service up to and including the date of termination on a prorated basis.

(c) The foregoing remedy shall not be available unless Client provides written notice of such breach within 30 days after delivery of such service to Client.

FOX INTERPRETING, INC. MAKES NO WARRANTIES EXCEPT FOR THAT PROVIDED IN THIS SECTION. ALL OTHER WARRANTIES, EXPRESS AND IMPLIED, ARE EXPRESSLY DISCLAIMED.

TERMINATION

This Agreement may be terminated at any time by either party giving 30 days written notice to the other party. This Agreement will automatically terminate upon the occurrence of bankruptcy, insolvency, or sale of the business of either party.

DISPUTES - ARBITRATION

This Agreement shall be governed by the laws of the State of California.

Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be governed by the laws of the State of California.

FORCE MAJEURE

Should the performance of this Agreement by either party be prevented or delayed by acts of God, war, civil insurrection, fire, flood, storm, strikes, walk-outs, total or partial failure of transportation or delivery facilities, interruption of power, or by any law, regulation, or order of any federal, state, county or municipal authority, or by any cause beyond the control of such party, such party's performance to the extent it is so prevented or delayed shall be excused.

ENTIRE AGREEMENT

This Agreement supersedes any and all agreements, either oral or written, between the parties with respect to the rendering of the services provided to Client by Fox Interpreting, Inc. and contains all of the representations, covenants, and agreements between the parties with respect to the rendering of those services. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which is not contained in this Agreement, and that no other agreement, statement, or promise not contained in this Agreement will be valid.

or binding. Any modification of this Agreement will be effective only if it is in writing signed by both parties.

SEVERABILITY

If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

SIGNATURE AND DATE

Fox Interpreting Authorized Signature: Kayla Katayama Kayla Katayama (Feb 12, 2026 07:44:43 PST) Feb 12, 2026

Date

Client Authorized Signature:  Feb 11, 2026

Date

Print Name: Staci Soares Title: Principal

Email: ssoares@blueoakacademy.org Phone: 5597307422

Client Accounts Payable Info:

Name (First, Last): Stacey Nelson

Phone: 559-429-4351 Email: snelson@theacademiescharters.org

Billing Address:

PO Box 1179 Visalia, CA 93279

PO Box 1179 Visalia, CA 93279

Service Address:

If your service address differs from your billing address, please list below the names and addresses of each location where services will be rendered. This information is needed to accurately add these locations to our system under this agreement. If more space is required, an additional page can be included.

Location Name: _____

Address: 28050 Rd. 148

28050 Rd. 148

28050 Rd. 148

Location Name: _____

Address: _____

Fox Accounts Receivable Info:

1) Fox Interpreting ACH Info for automatic Payments:

Account Number: 3505695000

Routing Number: 121102036

Remittance info: ar@foxinterpreting.com

2) Please make checks payable to: Fox Interpreting

P.O. Box 3172

Visalia, CA 93278

2025-2027 Fox Blue Oak Academy Service Agreement

Final Audit Report

2026-02-12

Created:	2026-01-21
By:	Kayla Katayama (kayla@foxinterpreting.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA9mweyS175iVelGtMkM5w1tJgyOFW27IE

"2025-2027 Fox Blue Oak Academy Service Agreement" History

- 📄 Document created by Kayla Katayama (kayla@foxinterpreting.com)
2026-01-21 - 0:49:56 AM GMT
- ✉️ Document emailed to Staci Soares (ssoares@blueoakacademy.org) for signature
2026-01-21 - 0:50:26 AM GMT
- 📄 Email viewed by Staci Soares (ssoares@blueoakacademy.org)
2026-01-21 - 2:22:34 AM GMT
- ✉️ New document URL requested by Staci Soares (ssoares@blueoakacademy.org)
2026-02-12 - 1:40:57 AM GMT
- 📄 Email viewed by Staci Soares (ssoares@blueoakacademy.org)
2026-02-12 - 1:41:41 AM GMT
- ✍️ Document e-signed by Staci Soares (ssoares@blueoakacademy.org)
Signature Date: 2026-02-12 - 1:43:55 AM GMT - Time Source: server
- ✉️ Document emailed to dispatch@foxinterpreting.com for signature
2026-02-12 - 1:43:57 AM GMT
- 📄 Email viewed by dispatch@foxinterpreting.com
2026-02-12 - 3:44:15 PM GMT
- ✍️ Signer dispatch@foxinterpreting.com entered name at signing as Kayla Katayama
2026-02-12 - 3:44:41 PM GMT
- ✍️ Document e-signed by Kayla Katayama (dispatch@foxinterpreting.com)
Signature Date: 2026-02-12 - 3:44:43 PM GMT - Time Source: server



Adobe Acrobat Sign

✓ Agreement completed.

2026-02-12 - 3:44:43 PM GMT



Adobe Acrobat Sign



SERVICE AGREEMENT

This Services Agreement (this "Agreement"), dated as of Jan 26, 2026 (the "Effective Date"), is entered into by and between Fox Interpreting, Inc. and Sycamore Valley Academy, ("Client").

SERVICES

Fox Interpreting, Inc. will provide interpreting services to Client as directed by Client. These services include, but are not limited to, legal interpreting, community interpreting and educational interpreting. Fox Interpreting, Inc. warrants that it is experienced and capable of providing and performing the services at the locations directed by Client.

Fox Interpreting, Inc. will perform the services using personnel of required skill, experience, and qualifications and in a professional and workman like manner in accordance with commercially reasonable industry standards for similar services and shall devote adequate resources to meet its obligations under this Agreement.

Services are provided based on interpreter availability and are filled objectively on a first-come-first-served basis. Fox Interpreting, Inc. makes every effort to document and accommodate Client interpreter preferences. Honoring such requests is subject to availability and is not guaranteed. Client agrees to pay for any requests ordered in duplicates. Fox Interpreting, Inc. is not responsible for determining if requests were made in error and accepts all requests for assignment as received. Client must maintain records of all assignment confirmations. Client must ensure that only authorized person(s) submit requests for services.

CONTRACT PERIOD

This term of this agreement is the Effective Date through June 30, 2027. The client acknowledges and agrees that the rates mentioned above are subject to change after the agreement's termination.

IN-PERSON STANDARD CHARGES

Client agrees to pay the billing rates in effect at the time the services are rendered. The current rates are as follows:

* Monday through Friday 8:00 am to 5:00 pm..... \$ 99.00 per hour (2-hour min) per interpreter.

*A 25% surcharge will apply to assignments outside regular business hours, on weekends or holidays and for urgent requests without 24-hour notice.

*Travel Time - For travel outside Visalia City limits, a flat rate is calculated by the Internal Revenue Service mileage reimbursement rate for the year in which services are provided multiplied by the distance traveled from the Fox Interpreting, Inc. office to the City limit in which the Client's office is located.

VIDEO REMOTE INTERPRETING (VRI) STANDARD CHARGES

* Monday through Friday 8:00 am to 5:00 pm..... \$ 3.50/min 30-minute minimum per session

* After-hours, weekends, holidays... \$ 4.00/min 30-minute minimum per session

If at any time the VRI feels they are not able to effectively provide an accurate interpretation due to the technology set-up or any other factor, they will stop the assignment to advocate for an in-person interpreter.

The client further agrees that the fees outlined above are fair and reasonable.

PAYMENT

Customer shall pay Contractor's undisputed invoiced amounts within 30 days of receipt of invoice. If the undisputed invoice is not paid within 30 days of receipt of the invoice, Customer agrees that it will pay interest at the rate of 1.5% per month (18% per year) on the total amount of the invoice. Customer shall also reimburse Fox Interpreting for all reasonable costs incurred in collecting any late payments, including, without limitation, attorneys' fees.

In the event Customer's account becomes delinquent, Customer consents that services provided under this Agreement will be suspended until the account becomes current. In the event Client disputes any invoiced item, it shall notify Fox Interpreting, Inc. as soon as possible for resolution.

CANCELLATION POLICY

Cancellation of appointments requires a 24-hour notice to avoid charges. Any change or cancellation must be received by Fox Interpreting, Inc.'s Dispatch by phone, fax or email to: 559-636-3294 (phone), 559- 623-9067 (fax), dispatch@foxinterpreting.com. Otherwise, time will be billed for total time interpreter(s) were reserved. Assignments rescheduled to a later date and/or time with less than 24-hour notice are considered cancellations.

CHANGES TO ASSIGNMENTS

Assignments are made based upon the information provided by Client. Any changes to the assignment must be pre-approved by Fox Interpreting, Inc. Dispatch office, Client, and the interpreter assigned to provide service. The interpreter shall have discretion to either accept or reject the changed assignment. Every effort will be made to accommodate the change. If the change is not made in compliance with the Cancellation Policy above, Client will be billed for total time interpreter(s) were reserved.

ADDITIONAL TIME/COSTS

Premises specific requirements (such as viewing video, signing in, security clearance, etc.) is billable time. Interpreting pre-recorded or live material, scripted performance, etc. for continuous use or distribution may require additional paid preparation time and will be negotiated on an assignment-specific basis. Billing rates for performing arts or theatrical performances will be based upon length and complexity of assignment. Additional charges will be negotiated for time spent in preparation, rehearsals, and viewing performances prior to the scheduled interpreting service.

TEAM INTERPRETERS

A team interpreter (2nd interpreter) is necessary for any assignments that require continuous & rapid communication, e.g., lectures, group discussions, videos, etc., over the duration of 1 hour.

SCHEDULING OF APPOINTMENTS

All appointments made, rescheduled, or canceled as well as any other communication must be made directly with our office staff, not the interpreters dispatched to the job site.

CONFIDENTIALITY

All data, documents, records, recorded testimony, audiotapes, videotapes, materials, products, technology, computer programs, specifications, manuals, business plans, software, marketing plans, financial information, and other information disclosed or submitted orally, in writing, or by any other media, to Fox Interpreting, Inc. by the Client, or to the Client by Fox Interpreting, Inc. during the term of this Agreement are confidential information ("Confidential Information").

Notwithstanding anything to the contrary set forth herein, the obligations set forth in this Agreement shall not apply to and the term "Confidential Information" shall not include: (a) information which is in the public domain or which later comes into the public domain from a source other than the Fox Interpreting, Inc.; (b) information where evidence exists reflecting that information was already known to Fox Interpreting, Inc.; (c) information which comes to Fox Interpreting, Inc. from a bona fide third party source not under an obligation of confidentiality; or (d) information which is independently developed by Fox Interpreting, Inc. without use of or reference to Confidential Information or information containing Confidential Information.

Fox Interpreting, Inc. may disclose Confidential Information to the extent required by applicable law or governmental regulation or by subpoena or other valid legal process, provided that Fox Interpreting, Inc. shall provide prior written notice to the Client of any such release of Confidential Information.

LIMITED WARRANTY AND LIMITATION OF LIABILITY

In accordance with the terms and subject to the conditions set forth in this Agreement.

Fox Interpreting, Inc. warrants that it shall perform the Services:

- (a) Using personnel of commercially reasonable and industry standard required skill, experience, and qualifications.
- (b) In a timely, workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

Fox Interpreting Inc.'s sole and exclusive liability and Client's sole and exclusive remedy for breach of this warranty shall be as follows:

- (a) Fox Interpreting, Inc. shall use reasonable commercial efforts to promptly cure any such breach; provided, that if Service Provider cannot cure such breach within a reasonable time (but no more than

30 days) after Client's written notice of such breach, Client may, at its option, terminate the Agreement by serving written notice of termination.

(b) In the event the Agreement is terminated, Fox Interpreting, Inc. shall within 30 days after the effective date of termination, refund to Customer any fees paid by the Client as of the date of termination for the service less a deduction equal to the fees for receipt or use of such service up to and including the date of termination on a prorated basis.

(c) The foregoing remedy shall not be available unless Client provides written notice of such breach within 30 days after delivery of such service to Client.

FOX INTERPRETING, INC. MAKES NO WARRANTIES EXCEPT FOR THAT PROVIDED IN THIS SECTION. ALL OTHER WARRANTIES, EXPRESS AND IMPLIED, ARE EXPRESSLY DISCLAIMED.

TERMINATION

This Agreement may be terminated at any time by either party giving 30 days written notice to the other party. This Agreement will automatically terminate upon the occurrence of bankruptcy, insolvency, or sale of the business of either party.

DISPUTES - ARBITRATION

This Agreement shall be governed by the laws of the State of California.

Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction. The arbitration shall be governed by the laws of the State of California.

FORCE MAJEURE

Should the performance of this Agreement by either party be prevented or delayed by acts of God, war, civil insurrection, fire, flood, storm, strikes, walk-outs, total or partial failure of transportation or delivery facilities, interruption of power, or by any law, regulation, or order of any federal, state, county or municipal authority, or by any cause beyond the control of such party, such party's performance to the extent it is so prevented or delayed shall be excused.

ENTIRE AGREEMENT

This Agreement supersedes any and all agreements, either oral or written, between the parties with respect to the rendering of the services provided to Client by Fox Interpreting, Inc. and contains all of the representations, covenants, and agreements between the parties with respect to the rendering of those services. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which is not contained in this Agreement, and that no other agreement, statement, or promise not contained in this Agreement will be valid

or binding. Any modification of this Agreement will be effective only if it is in writing signed by both parties.

SEVERABILITY

If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

SIGNATURE AND DATE

Fox Interpreting Authorized Signature: Kayla Katayama Jan 26, 2026
Kayla Katayama (Jan 26, 2026 10:26:49 PST)
Client Authorized Signature: Corey Morse Jan 26, 2026
Print Name: Corey Morse Date
Title: Principal Date
Email: cmorse@sycamorevalleyacademy.org Phone: 5596223236

Client Accounts Payable Info:

Name (First, Last): Stacey Nelson
Phone: 559-429-4351 Email: snelson@theacademiescharters.org

Billing Address:

PO Box 1179 Visalia, CA 93279

PO Box 1179 Visalia, CA 93279

Service Address:

If your service address differs from your billing address, please list below the names and addresses of each location where services will be rendered. This information is needed to accurately add these locations to our system under this agreement. If more space is required, an additional page can be included.

Location Name: _____
Address: 6832 Ave 280
6832 Ave 280
6832 Ave 280

Location Name: _____
Address: _____

Fox Accounts Receivable Info:

1) Fox Interpreting ACH Info for automatic Payments:

Account Number: 3505695000

Routing Number: 121102036

Remittance info: ar@foxinterpreting.com

2) Please make checks payable to: Fox Interpreting

P.O. Box 3172
Visalia, CA 93278

2025-2027 Fox Sycamore Valley Academy Service Agreement

Final Audit Report

2026-01-26

Created:	2026-01-22
By:	Kayla Katayama (kayla@foxinterpreting.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgBXbHwaVrWIGKUmgPY1z14Xgiy7VONW9

"2025-2027 Fox Sycamore Valley Academy Service Agreement" History

- 📄 Document created by Kayla Katayama (kayla@foxinterpreting.com)
2026-01-22 - 4:58:50 PM GMT
- ✉️ Document emailed to Corey Morse (cmorse@sycamorevalleyacademy.org) for signature
2026-01-22 - 4:59:17 PM GMT
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- ✍️ Signer dispatch@foxinterpreting.com entered name at signing as Kayla Katayama
2026-01-26 - 6:26:47 PM GMT
- ✍️ Document e-signed by Kayla Katayama (dispatch@foxinterpreting.com)
Signature Date: 2026-01-26 - 6:26:49 PM GMT - Time Source: server
- ✓ Agreement completed.
2026-01-26 - 6:26:49 PM GMT



Adobe Acrobat Sign



ENCLOSURE #5

ENCLOSURE SUMMARY

Principal Report for Blue Oak Academy

FROM: Staci Soares

DATE: 2/17/2026

BACKGROUND: Monthly Principal Report for Blue Oak Academy including Student Data, Academic and Instructional updates, Extracurricular updates, Operational updates, Community Engagements & Partnerships, and Upcoming Events.

TACMO Board Meeting - Principal Report

FROM: Staci Soares, Principal

DATE: Feb 17, 2026

RE: Monthly Report



Student Data

- 2025-26 Enrollment Goal - 448; Current Enrollment - 449
- 2026-27 Applications - 161

Academic and Instructional Updates

- [CCLA Acceleration Summit](#) - On Wednesday, February 11, teachers who attended the CCLA Acceleration Summit shared their key takeaways and observations with the full BOA teaching staff (see attached presentation). The session focused on the critical role that Belonging, Consistency, and Coherence play in driving student achievement. Through collaborative discussion, staff reflected on how aligned systems, clear expectations, and strong relationships directly impact both academic growth and school culture.
- The English Language Proficiency Assessments for California (ELPAC) are currently being administered to our English Learners.
- February 13, teachers from both sites will take part in iReady math training including such topics as: common assessments, how to utilize data, and coherence maps.

Extracurricular Updates

- 4/5th grade students experienced Gold Rush Days, an onsite field trip provided by the Cranium Company.
- February 9, students at BOA celebrated “100 Days Brighter!”
- February 4, students celebrated World Read Aloud Day with guest readers, extended classroom read aloud time, and other activities designed to spark excitement for reading across TK–8th grades.
- February 4, BOA Spelling Bee. Congratulations to Javi Prado, our site winner who will be competing at the TCOE Spelling Bee, and Audrey Blain the first runner up.
- Jan. 26-30, BOA participated in the Great Kindness Challenge, sponsored by the California Department of Education for the first time. Students enjoyed activities and lessons focused on kindness throughout the week.
- February 18, Step Up students will host a Mental Health/Suicide Prevention fair for student, families, and community members.

- What is the event? - A school and community wellness fair focused on mental health awareness, suicide prevention, and support resources for students, families, and staff.
- What to expect? - Community resource booths, mental health & wellness organizations, interactive, student-friendly activities, coping strategies & self-care tools, information for students, families, and educators.
- Why this matters? - Talking about mental health saves lives. This event focuses on awareness, connection, and support and reminds our students that help is always available.

Operational Updates

- Scheduled school tours concluded Friday, February 6. Tours are now being scheduled on an as needed basis.

Upcoming Events

- 2/17 - Land O'Lakes Presentation TK-3
- 2/17 - Random Acts of Kindness Day
- 2/18 - Mental Health Fair presented by Step Up.
- 2/18 - Canes PTO Dinner Night out
- 2/20 - 3rd Grade Field Trip to Enchanted Playhouse
- 2/27 - February Awards Assembly
- 3/2-3/6 - Literacy Week
- 3/3 - 2nd Grade Field Trip to Circle J Ranch
- 3/5 - TCOE Spelling Bee
- 3/11 - BOA hosts CGI Training 1st-3rd Grade
- 3/12 - CMEA Festival
- 3/12 - Step Up Presentation at TCOE
- 3/13 - Math Day
- 3/25-3/27 - Conferences



ENCLOSURE #6

ENCLOSURE SUMMARY

Principal Report for Sycamore Valley Academy

FROM: Corey Morse

DATE: 2/17/2026

BACKGROUND: Monthly Principal Report for Sycamore Valley Academy including Student Data, Academic and Instructional updates, Extracurricular updates, Operational updates, Community Engagements & Partnerships, and Upcoming Events.

TACMO Board Meeting - Principal Report

FROM: Corey Morse, Principal

DATE: February 17, 2026

RE: Monthly Report



Student Data

- 2025-26 Enrollment Goal - 415; Current Enrollment - 414
- 2025-26 Waitlist -30
- 2026-27 Applications - 73 (additional applications pending); last year at this time there were 52 applications for 25-26, and the year before, for 24-25, at this time of year, there were 45 applications.

Academic and Instructional Updates

- Students are currently actively participating in trimester 2 PBL.
- We had a cross-campus kindness focus during Kindness Week (2/9-2/13), where grade levels were paired up for a spreading kindness project. TK-7th, K-8th, 1st-4th/5th, 2nd/3rd-6th! Students wrote messages of kindness on hearts, which were ultimately spread around campus, reminding students how wonderful they are and that they are seen!
- February 9th was the 100th day of school. Students and staff were encouraged to dress like they were 100 years old in honor of learning being a lifelong adventure!
- February 13th was a professional development day. Certificated staff participated in 90-minute grade-specific professional development with a trainer from i-Ready, as well as a session for math planning, and a session for common assessment planning with their grade-level teams.
- Sixth grade attended Scicon 2/10-2/13! They returned happy, tired, and ready for a shower!

Extracurricular Updates

- Boys and girls basketball is wrapping up on Thursday (2/19). Leadership has been running a snackbar during the games.
- The SVA Spelling Bee was held on February 5th. There were 25 student entries from grades 4th-8th. The winner of the Spelling Bee was 8th grader Luis Montes de Oca; the runner-up was 5th grader Abbott Archibald. Luis will represent SVA at the Tulare County Speller Championship on March 5, 2026.

Community Engagement & Partnerships

- On February 3rd, the Department of the Army donated 40 reams standard size blank white copy paper and 11 reams of 11x17" paper! This was on behalf of an SVA parent.
- PTO is very active with a balance of roughly \$87,000. They graciously fund our field trips

Upcoming Events

2/17- Basketball @ Valley Life Charter

2/19- Basketball @ St. Paul's

2/19- TACMO Lottery 2026-2027 School Lottery

3/3- El Diamonte Counselor visit

3/6- Tulare & Kings Counties Teacher Recruitment Fair

4/17- SVA Talent Show TK-3: 8:30; 4th-8th 9:30

4/22- SVA Open House 5:30-7:00

6/5- 8th grade promotion @ 9:00 followed by cake reception



ENCLOSURE #7

ENCLOSURE SUMMARY

2026-27 LCAP Timeline

FROM: Karin Aure

DATE: 2/17/2026

BACKGROUND: Educational partners must be meaningfully consulted in the Local Control and Accountability Plan (LCAP) development process. Key requirements include consulting with teachers, administrators, other school personnel, parents, and students.

This enclosure provides an overview of events and activities planned to ensure robust involvement from educational partners in the development of the 2026-27 LCAP.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) TIMELINE 2026-27

DATE	DESCRIPTION
September 18, 2025 October 16, 2025 November 17, 2025 December 10, 2025 January 21, 2026 February 18, 2026 March 19, 2026 April 13, 2026 May 12, 2026	Monthly Parent Forums Monthly online parent forums provide a venue for organizational updates, topical presentations, educational partner input, and Q&A sessions with families. A morning and evening option is held each month.
January 11-February 2, 2026	Family, Board, Staff Survey Parent/guardian, board member, staff completion of the <i>TACMO Feedback on State Priorities (2025-26)</i> survey.
January 20, 2026	January Board Meeting Presentation of LCAP Mid Year Monitoring Report
January 26-February 13, 2026	Gr 3-8 Student Survey Student completion of <i>BOA & SVA Student Feedback Survey (2025-26)</i> .
March 3, 2026 (BOA) March 5, 2026 (SVA)	Staff Input on Budget Priorities Optional meeting to be held at each site to review and receive feedback from staff on 2026-27 budget priorities.
March 17, 2026	March Board Meeting Report on summary of 2026 family, board, staff, and student survey data. Report out budget priorities from meetings with TACMO staff.
March 19, 2026	Family Input on Budget Priorities The focus of the Parent Forum will be on reviewing and receiving feedback from families on 2026-27 budget priorities.
April 21, 2026	April Board Meeting Update board on strategic planning and LCAP development process. Report out budget priorities from TACMO families.
April 27, 2026* <i>*Date to be confirmed.</i>	Draft Budget Review 2026-27 draft budget review and feedback opportunity with TACMO board treasurer, CMO administration, site principals, and key staff.

May 19, 2026	<u>May Board Meeting</u> 2026-27 draft budget review and feedback opportunity with TACMO board.
June 2026* <i>*Exact date to be determined.</i>	<u>Special Board Meeting and Public Hearing</u> Educational partner input regarding proposed expenditures in 2026-27 LCAP and budget.
June 16, 2026	<u>June Board Meeting</u> Presentation of LCAP State Indicators. Approval of 2026-27 LCAP and budget.



ENCLOSURE #8

ENCLOSURE SUMMARY

Form 700 Statement of Economic Interests

FROM: Stacey Nelson

DATE: 2/17/2026

BACKGROUND: Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. This form must be completed annually and is due by April 1, 2026.

2025-2026

Statement of

Economic Interests



Form 700

A Public Document

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Helpful Resources

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

California Fair Political Practices Commission

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

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

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

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

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

WHERE DO I FILE?

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

ITEMS TO NOTE!

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

NOTHING TO REPORT?

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

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

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

QUESTIONS?

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

E-FILING ISSUES?

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

What to Know

What's New

Gift Limit Increase

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

Required Electronic Filing for FPPC (Section 87500) Filers

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

Reporting Prospective Employment

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

Who must file:

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

Exception:

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

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

Where to file:

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

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

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

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

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

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

87200.5 Filers — Groundwater Sustainability Agency:

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

Officials and Candidates Specified in Section 87500, FPPC

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

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

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

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

What to Know

Continued

How to file:

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

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

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

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

When to file:

Annual Statements

☐ March 2, 2026

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

☐ April 1, 2026

- Most other filers

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

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

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

Assuming Office and Leaving Office Statements

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

Exception:

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

Candidate Statements

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

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

Late Statements

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

Amendments

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

Types of Statements

Assuming Office Statement:

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

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

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

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

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

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

Annual Statement:

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

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

Leaving Office Statement:

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

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

Candidate Statement:

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

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

Amendments:

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

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

Expanded Statement:

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

Please type or print in ink.

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

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

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

Agency: _____ Position: _____

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

State

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

Multi-County _____

County of _____

City of _____

Other _____

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

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

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

-or- The period covered is _____/_____/, through December 31, 2025.

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

Assuming Office: Date assumed _____/_____/_____

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

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

4. Schedule Summary (required)

► **Total number of pages including this cover page:** _____

Schedules attached

Schedule A-1 - Investments – schedule attached

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

Schedule A-2 - Investments – schedule attached

Schedule D - Income - Gifts – schedule attached

Schedule B - Real Property – schedule attached

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

Attachment 700-P - Prospective Employment (87200 Filers Only) – schedule attached

-or- None - No reportable interests on any schedule

5. Verification

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

DAYTIME TELEPHONE NUMBER ()	EMAIL ADDRESS
--------------------------------------	---------------

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed _____
(month, day, year)

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

Instructions

Cover Page

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

Part 1. Office, Agency, or Court

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

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

Example:

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

Part 2. Jurisdiction of Office

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

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

Example:

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

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

Part 3. Type of Statement

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

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

Part 4. Schedule Summary

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

Part 5. Verification

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

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

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests (Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

CALIFORNIA FORM **700**
FAIR POLITICAL PRACTICES COMMISSION

Name _____

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

____/____/25 ____/____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

____/____/25 ____/____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

____/____/25 ____/____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

____/____/25 ____/____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

____/____/25 ____/____/25
ACQUIRED DISPOSED

► NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

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

IF APPLICABLE, LIST DATE:

____/____/25 ____/____/25
ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2

Investments

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

Reportable investments include:

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

You are not required to disclose:

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

Reminders

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

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

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

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

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

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

Examples:

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

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

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

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name _____

► 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

Trust, go to 2

Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

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

/ **25** / **25**

ACQUIRED DISPOSED

NATURE OF INVESTMENT

Partnership Sole Proprietorship

Other _____

YOUR BUSINESS POSITION _____

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

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

\$10,001 - \$100,000

OVER \$100,000

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

None or Names listed below

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

Check one box:

INVESTMENT REAL PROPERTY

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

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

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

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

/ **25** / **25**

ACQUIRED DISPOSED

NATURE OF INTEREST

Property Ownership/Deed of Trust

Stock

Partnership

Leasehold _____
Yrs. remaining _____

Other _____

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

► 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

Trust, go to 2

Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

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

/ **25** / **25**

ACQUIRED DISPOSED

NATURE OF INVESTMENT

Partnership Sole Proprietorship

Other _____

YOUR BUSINESS POSITION _____

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

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

\$10,001 - \$100,000

OVER \$100,000

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

None or Names listed below

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

Check one box:

INVESTMENT REAL PROPERTY

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

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

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

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

/ **25** / **25**

ACQUIRED DISPOSED

NATURE OF INTEREST

Property Ownership/Deed of Trust

Stock

Partnership

Leasehold _____
Yrs. remaining _____

Other _____

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

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

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

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

To Complete Schedule A-2:

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

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

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

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

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

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

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

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

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

SCHEDULE B
Interests in Real Property
 (Including Rental Income)

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION

Name _____

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY _____

FAIR MARKET VALUE
 \$2,000 - \$10,000
 \$10,001 - \$100,000
 \$100,001 - \$1,000,000
 Over \$1,000,000

IF APPLICABLE, LIST DATE:
 _____ / **25** / **25**
 ACQUIRED DISPOSED

NATURE OF INTEREST

Ownership/Deed of Trust Easement

Leasehold _____
 Yrs. remaining _____ Other _____

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

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

None

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY _____

FAIR MARKET VALUE
 \$2,000 - \$10,000
 \$10,001 - \$100,000
 \$100,001 - \$1,000,000
 Over \$1,000,000

IF APPLICABLE, LIST DATE:
 _____ / **25** / **25**
 ACQUIRED DISPOSED

NATURE OF INTEREST

Ownership/Deed of Trust Easement

Leasehold _____
 Yrs. remaining _____ Other _____

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

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

None

* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE TERM (Months/Years)

_____ % None _____

HIGHEST BALANCE DURING REPORTING PERIOD

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

Guarantor, if applicable

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE TERM (Months/Years)

_____ %	None
\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable

Comments: _____

Instructions – Schedule B

Interests in Real Property

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

Interests in real property include:

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

You are not required to report:

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

To Complete Schedule B:

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

Reminders

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

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

When reporting a loan:

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

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

Example:

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

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
IF APPLICABLE, LIST DATE: / / / XX / / / XX	
FAIR MARKET VALUE <input type="checkbox"/> \$0 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> Over \$100,000	
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold <input type="checkbox"/> Yrs. remaining <input type="checkbox"/> Other	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None Henry Wells	
NAME OF LENDER* Sophia Petroillo	
ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE TERM (Months/Years) 8 % <input type="checkbox"/> None 15 Years	
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments: _____	

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

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name _____

► **1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME

ADDRESS (*Business Address Acceptable*)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

YOUR BUSINESS POSITION

GROSS INCOME RECEIVED

No Income - Business Position Only

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use
Schedule A-2.)

Sale of _____
(*Real property, car, boat, etc.*)

Loan repayment

Commission or Rental Income, *list each source of \$10,000 or more*

(*Describe*)

Other _____
(*Describe*)

► **1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME

ADDRESS (*Business Address Acceptable*)

BUSINESS ACTIVITY, IF ANY, OF SOURCE

YOUR BUSINESS POSITION

GROSS INCOME RECEIVED

No Income - Business Position Only

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use
Schedule A-2.)

Sale of _____
(*Real property, car, boat, etc.*)

Loan repayment

Commission or Rental Income, *list each source of \$10,000 or more*

(*Describe*)

Other _____
(*Describe*)

► **2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

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

NAME OF LENDER*

INTEREST RATE

TERM (Months/Years)

_____ % None

ADDRESS (*Business Address Acceptable*)

BUSINESS ACTIVITY, IF ANY, OF LENDER

SECURITY FOR LOAN

None Personal residence

HIGHEST BALANCE DURING REPORTING PERIOD

Real Property _____
Street address

\$500 - \$1,000

City

\$1,001 - \$10,000

Guarantor _____

\$10,001 - \$100,000

Other _____
(*Describe*)

OVER \$100,000

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

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

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

Reporting Business Positions:

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

Commonly reportable income and loans include:

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

Reminders

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

You are not required to report:

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

(See Reference Pamphlet, page 13.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

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

Part 2. Loans Received or Outstanding During the Reporting Period

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

SCHEDULE D Income – Gifts

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

Comments: _____

Instructions – Schedule D

Income – Gifts

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

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

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

Commonly reportable gifts include:

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

Reminders

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

You are not required to disclose:

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

To Complete Schedule D:

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

Name _____

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

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

► NAME OF SOURCE (*Not an Acronym*)

ADDRESS (*Business Address Acceptable*)

CITY AND STATE

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

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

► MUST CHECK ONE: Gift -or- Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

► NAME OF SOURCE (*Not an Acronym*)

ADDRESS (*Business Address Acceptable*)

CITY AND STATE

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

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

► MUST CHECK ONE: Gift -or- Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

► NAME OF SOURCE (*Not an Acronym*)

ADDRESS (*Business Address Acceptable*)

CITY AND STATE

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

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

► MUST CHECK ONE: Gift -or- Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

► NAME OF SOURCE (*Not an Acronym*)

ADDRESS (*Business Address Acceptable*)

CITY AND STATE

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

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

► MUST CHECK ONE: Gift -or- Income

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E

Travel Payments, Advances, and Reimbursements

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

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

You are not required to disclose:

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

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

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$50 or more from a single source during the period covered by the statement.

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

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

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

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because

MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

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

► NAME OF SOURCE (Not an Acronym) Health Services Trade Association
ADDRESS (Business Address Acceptable) 1230 K Street, Suite 610
CITY AND STATE Sacramento, CA
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE Association of Healthcare Workers
DATE(S): <u>09/04/XX</u> - <u>09/08/XX</u> AMT: \$ <u>550.00</u> (if gift)
► MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income
<input type="radio"/> Made a Speech/Participated in a Panel
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting</u>
► If Gift, Provide Travel Destination <u>Sacramento, CA</u>

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's

Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

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

► NAME OF SOURCE (Not an Acronym) Chengdu Municipal People's Government
ADDRESS (Business Address Acceptable) 2 Caoshi St, CaoShiJie, Qingyang Qu, Chengdu Shi,
CITY AND STATE Sichuan Sheng, China, 610000
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
DATE(S): <u>09/04/XX</u> - <u>09/08/XX</u> AMT: \$ <u>3,874.38</u> (if gift)
► MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income
<input type="radio"/> Made a Speech/Participated in a Panel
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China</u>
► If Gift, Provide Travel Destination <u>Sichuan Sheng, China</u>

Restrictions and Prohibitions

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

Gift Prohibition

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

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

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

Disqualification

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

Honorarium Ban

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

Loan Restrictions

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

Post-Governmental Employment

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

Late Filing

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

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

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

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

Form 700 is a Public Document Public Access Must Be Provided

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

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

Questions and Answers

General

Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?

A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

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

Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?

A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original "wet" signature unless filed with a secure electronic signature. (See page 4 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.

Q. I am a department head who recently began acting as city manager. Should I file as the city manager?

A. Yes. File an assuming office statement as city manager. Persons serving as "acting," "interim," or "alternate" must file as if they hold the position because they are or may be performing the duties of the position.

Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse's income, investments, and interests in real property?

A. Yes. A public official must continue to report a spouse's economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse's income may not have to be reported. Contact the FPPC for more information.

Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?

A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?

A. Probably. The definition of "doing business in the jurisdiction" is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 14.)

Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?

A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.

Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?

A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers

Continued

Q. The value of my stock changed during the reporting period. How do I report the value of the stock?

A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.

Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?

A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.

Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?

A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.

Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?

A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.

Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?

A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?

A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.

Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?

A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 15.)

Questions and Answers

Continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Real Property Disclosure

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

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

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

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

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

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

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

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

Questions and Answers

Continued

Gift Disclosure

Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?

A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.

Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?

A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. The supervisor must identify Jared and Julia Benson as the sources of the gift.

Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?

A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.

Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.

A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.

Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?

A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.



Filing with a Digital Signature

February 2022

Methods of Filing

Under the Act and Commission regulations, many forms—including Form 700s—may be filed via paper with a handwritten signature or with a “secure electronic signature,” which may be submitted in two ways. The first form of a “secure electronic signature” is an electronic signature included in an electronic filing system. The second form of a “secure electronic signature” is a “digital signature,” which may be used to sign documents electronically, if permitted by the filing officer. The use of “digital signatures” in FPPC forms is the subject of this guide.

What is a “Digital Signature?”

In short, a digital signature is a type of certificate-based electronic signature that offers increased security to ensure the identity of the signer and prevent the alteration of documents after signing.

Digital Signature Services

Numerous companies offer digital signature services, but this guide focuses on one common program that may be used for digital signatures at no cost—Adobe Acrobat Reader DC (“Adobe Reader” or “Adobe”).

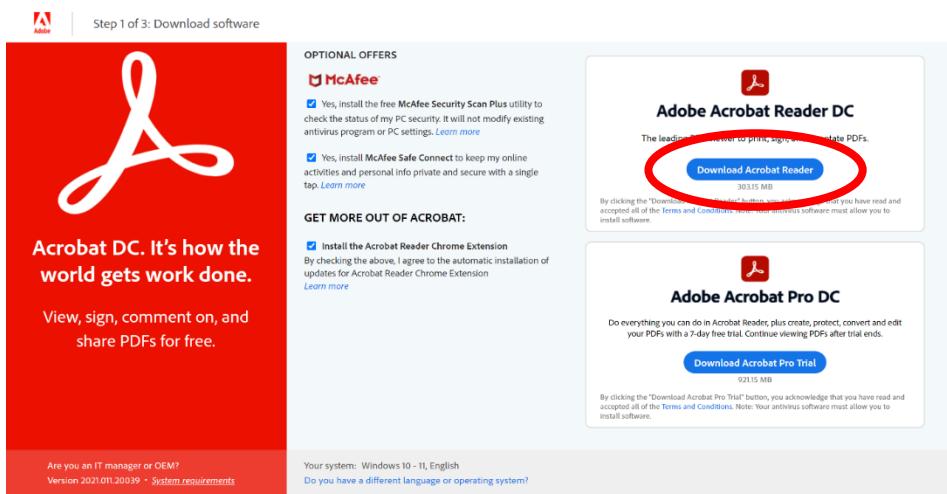
Adobe Reader allows officials to create a Digital ID to digitally sign documents, which may then be verified as valid by filing officials.

The steps below describe the signing and validation process for “self-signed” Digital IDs—that is, a Digital ID created by the signer, rather than issued by a Certificate Authority (“CA”). As explained in detail below, self-signed Digital IDs must be manually verified before they may be considered valid. In contrast, Digital IDs issued by a CA are automatically validated by the CA, which operates similarly to a notary public. An agency may use a CA for digital signature services, but there are generally costs associated with such services, just as there are with an electronic filing system.

Steps for the Filer

Step 1: Download and install Adobe Reader

If you do not already have an Adobe product capable of digitally signing a document, Adobe Reader can be downloaded at <https://get.adobe.com/reader/>.



Step 2: Fill out every applicable form field, other than the filer signature field, unless a field is specifically reserved for use by the filing official.

Step 3: Review your document for completeness and accuracy, then click the filer signature field.

5. Verification

MAILING ADDRESS (Business or Agency Address Recommended - Public Document)	STREET 123 Example Street	CITY Sacramento	STATE CA	ZIP CODE 95814
DAYTIME TELEPHONE NUMBER (555) 123-4567		EMAIL ADDRESS JDoe@fppc.ca.gov		

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 2/3/22
(month, day, year)

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

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NOTE: Once the form has been digitally signed, the form fields cannot be altered unless the digital signature is removed. For this reason, it is important to review the document for completeness and accuracy.

Step 4: Create or Choose a Digital ID

After clicking the filer signature field, you will be prompted with a text box that reads, “Sign with a Digital ID.” If you do not already have a Digital ID, click “Configure New Digital ID,” followed by “Create a new Digital ID,” then “Save to File.”

Fill in the relevant information, including your name, agency email address, and organization name and unit.

Keep “Country/Region,” “Key Algorithm,” and “Use Digital ID for” on the default selections of “US – UNITED STATES,” “2048-bit RSA,” and “Digital Signatures,” respectively.

Enter the identity information to be used for creating the self-signed Digital ID.

Digital IDs that are self-signed by individuals do not provide the assurance that the identity information is valid. For this reason they may not be accepted in some use cases.

Name: Jane Doe
Organizational Unit: Legal Division
Organization Name: Fair Political Practices Commission
Email Address: JDoe@fppc.ca.gov
Country/Region: US - UNITED STATES
Key Algorithm: 2048-bit RSA
Use Digital ID for: Digital Signatures

Back Continue

Click “Continue” and you will be asked to create a password for your Digital ID. Create a password, then select where to save your Digital ID. You will need to access this file to digitally sign documents, so the file should be saved in a location that is private and secure.

Step 5: Sign with Your Digital ID

You will be returned to the “Sign with a Digital ID” screen. Choose your new Digital ID and click “Continue.” On the next page, enter the password for your Digital ID, click “Sign,” and choose where to save your signed document.

NOTE: It is recommended you choose a new file name so that your signed version does not overwrite the unsigned version of the document.

Sign as "Jane Doe"

Appearance: Standard Text

Jane Doe

Digitally signed by Jane Doe
Date: 2022.02.03 10:30:32 -08'00'

View Certificate Details

Review

Review document content that may affect signing

.....

Back Sign

Step 6: Review and Submit Your Document

Review the document again, then send it to your filing official via your agency email address.

NOTE: If, after signing, you realize you need to amend some aspect of your form, right click your signature and click “Clear Signature.”

Steps for the Filing Official

Step 1: Review the Document for Digital Signature Validity

A blue banner at the top of the document should state whether the document has been signed with valid signatures. A valid checkmark is represented by a cursive signature icon with a green checkmark.



Signed and all signatures are valid. Please fill out the following form.

Step 2: Confirm the Authenticity of the Filer’s Signature

Upon receiving a document signed with a self-signed Digital ID for the first time, the document will not indicate that the signature is valid. Rather, an icon including a yellow triangle with an exclamation point will display, indicating a problematic signature.



At least one signature has problems. Please fill out the following form.

In this instance, you should reach out to the filer, generally via phone or email, to confirm the purported filer did, in fact, send the digitally signed document.

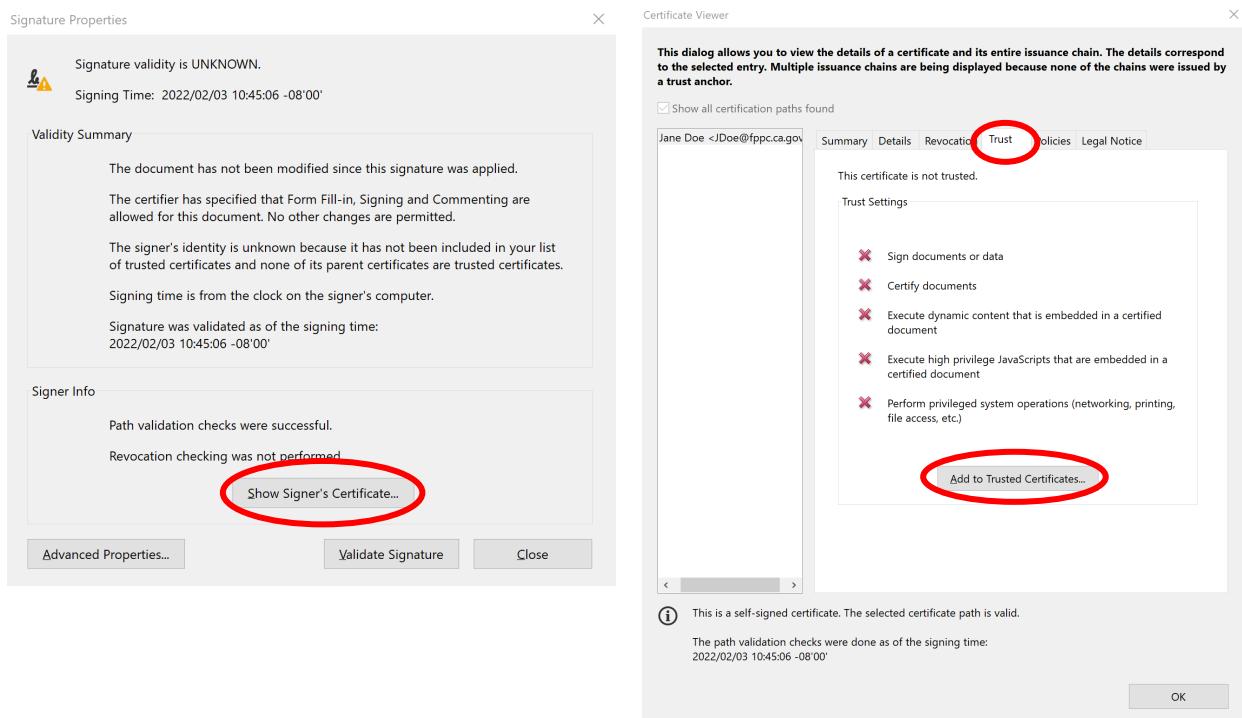
NOTE: If the file received is sent from the filer’s agency email address, you will not need to take further action to confirm the identity of the filer.

Step 3: Validate the Filer’s Signature in Adobe

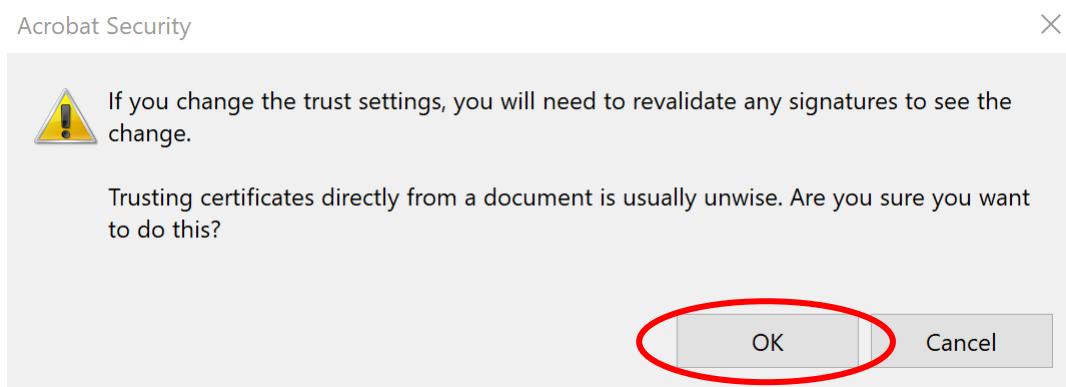
Once you have confirmed the identity of the filer and their use of the Digital ID, click on the signature in the file, followed by “Signature Properties.”



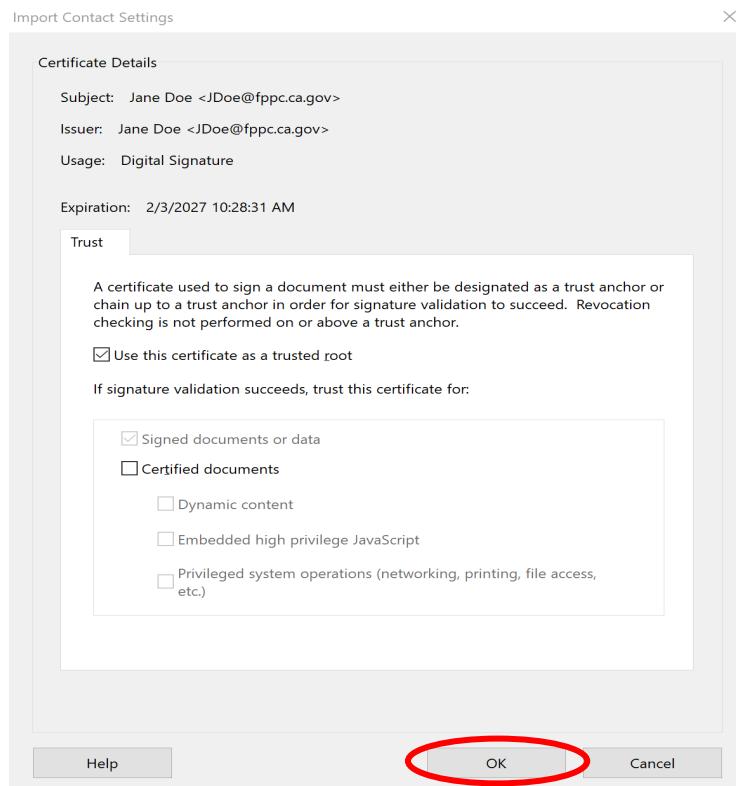
Click on “Show Signer’s Certificate,” the “Trust” tab, then “Add to Trusted Certificates.”



Adobe will display a text box stating, “If you change the trust settings, you will need to revalidate any signatures to see the change. Trusting certificates directly from a document is usually unwise. Are you sure you want to do this?” Having confirmed the authenticity of the filer’s signature in Step 2, click “OK.”



Adobe will display a page with a pre-checked box reading, “Use this certificate as a trusted root,” above another pre-checked box reading, “Signed documents or data.” Leave these boxes checked and the other boxes unchecked, then click “OK.”



Step 6: Confirm the signature has been validated

Click the signature again and it should now display as valid.

Signature Validation Status

Signature is VALID, signed by Jane Doe <JDoe@fppc.ca.gov>.
 - The document has not been modified since this signature was applied.
 - The signer's identity is valid.

[Signature Properties...](#) [Close](#)

5. Verification

MAILING ADDRESS (Business or Agency Address Recommended - Public Document)	STREET	CITY	STATE	ZIP CODE
123 Example Street		Sacramento	CA	95814
DAYTIME TELEPHONE NUMBER		EMAIL ADDRESS		
(555) 123-4567		JDoe@fppc.ca.gov		

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature Digital signed by Jane Doe
Date: 2023-02-03 01:45:09 -0800
(File the originally signed paper statement with your filing official.)

[Print](#) [Clear](#)

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Step 7: Add the Date Received

Note the date the form was received in the field reserved for the filing official.



Please type or print in ink.

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Date Initial Filing Received
Filing Official Use Only

2/3/22

Upon reopening the file, a banner will indicate that the filer's signature is valid, with a subsequent change to the form—that is, the addition of the filing date.

Signed and all signatures are valid, but with unsigned changes after the last signature. Please fill out the following form.

Step 8: Save

Save the form. It is also recommended that you save an electronic copy of the email in which the form was sent.

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The FAQs listed below are selected from questions often asked about the Statement of Economic Interests (Form 700). Because it is not possible to address all of the unique variables and circumstances related to disclosure, individuals are encouraged to contact the FPPC with specific facts. Most officials must also consult their agency's conflict of interest code to determine their disclosure level and their reportable interests. The Form 700 is a public document. Form 700s filed by State Legislators and Judges, members of the FPPC, County Supervisors, and City Council Members are available on the FPPC's website.

General Questions

1. Q. Do officials have to complete all schedules of the Form 700?

A. Not necessarily. The majority of individuals who file the Form 700 must do so by following the rules set forth in their agency's conflict of interest code ("designated employees"). Before completing the Form 700, an official should be familiar with the disclosure category for their position. For example, since job duties differ from agency to agency and even unit to unit within the same agency, an analyst for one agency, or unit of that agency, may not have the same reporting requirements as an analyst from another agency, or even another unit of the same agency. **Designated employees should obtain a copy of their agency's conflict of interest code from the agency.**

Officials listed in Government Code Section 87200 (e.g., boards of supervisors, city council members, planning commissioners, elected state officials, etc.) must report investments, business positions, and sources of income, including receipt of gifts, loans, and travel payments, from sources located in or doing business in their agency's jurisdiction. All interests in real property within the agency's jurisdiction must also be reported. For local officials, real property located within two miles of the boundaries of the jurisdiction or any real property that the agency has an interest in is deemed to be "within the jurisdiction."

2. Q. Is it necessary to read all of the information before completing the Form 700?

A. Each individual must verify the Form 700's content under penalty of perjury. Therefore, every effort must be made to understand what the form requires. When necessary, you may contact the FPPC for specific guidance. You may only obtain immunity from a potential enforcement action when you receive formal written advice.

3. Q. Where are the Form 700s filed?

A. Filers should refer to page 3 of the FPPC's Form 700 and page 5 of the Reference Pamphlet for general information on where to file Form 700 depending upon the office held or sought. Certain filers under Section 87500, FPPC Filers, are required to file their statements electronically with the FPPC. Additionally, if the agency has a conflict of interest code, please refer to the incorporation page for information on where to file your Form 700.

California Fair Political Practices Commission
Frequently Asked Questions: Form 700 Disclosure

4. Q. If the Form 700 is postmarked by the due date, is it considered filed on time?
 - A. Yes.
5. Q. If an official holds multiple positions subject to filing obligations, is a statement required for each position?
 - A. Yes. However, in some circumstances, such an official may file an expanded statement instead. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.
6. Q. Do individuals need to file a complete Form 700 when they leave office?
 - A. Yes. The same requirements apply for the assuming office, the annual, and the leaving office filings.
7. Q. An individual is hired into a newly created management position in their agency's Information Technology Department. How do they complete the Form 700?
 - A. Because it is a newly created position, the law requires that economic interests be reported under the broadest disclosure category in the agency's conflict of interest code unless the agency sets an interim disclosure that is tailored to the limited range of duties of the position. An individual may request that the agency complete the Form 804 (Agency Report of New Positions) to tailor the disclosure category to the job duties of the new position. Generally, the Form 700 must be filed with the agency within 30 days of the date of hire.
8. Q. Must board members of a non-profit public benefit corporation that operates California charter schools file Form 700?
 - A. Yes. Members of charter schools are public officials and must file the Form 700.

Income Questions

9. Q. Must an official report a spouse's or registered domestic partner's salary?
 - A. Generally, an official is required to report their community property share (50%) of their spouse's or registered domestic partner's salary. The disclosure lists the employer's name as the source of income on Schedule C of the Form 700. If the spouse or registered domestic partner is self-employed, the business entity is reported on Schedule A-2. Officials should check their disclosure category, if applicable, to determine if the income is reportable. A spouse or registered domestic partner's government salary is not reportable (e.g., spouse is a teacher at a public school).
10. Q. If an official receives income as a gig worker for companies such as Uber, Lyft, DoorDash, Instacart, etc., is that income reportable on the Form 700?
 - A. Yes, this income is reportable if the source of income is doing business in the official's jurisdiction. If the official is an independent contractor of the company, the official will report the income on Schedule A-2. If the official is an employee of the company, the official will report the income on Schedule C.

California Fair Political Practices Commission
Frequently Asked Questions: Form 700 Disclosure

11. Q. If an official and their spouse have a legally separate property agreement (e.g., prenuptial), must the official still report their community property share (50%) in their spouse's income?

A. No. If there is a legally separate property agreement, the official is not required to report their community property share in their spouse's income so long as the funds are not commingled with community funds or used to pay for community expenses or to produce or enhance the official's separate income. This reporting exception does not apply to investments and interests in real property. Even if a public official and their spouse have a separate property agreement, the spouse's investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official's immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.

12. Q. If an official owns a business in which they have received income of \$10,000 or more from a client, is the official required to disclose the client's name on Schedule A-2, Part 3?

A. Yes, except for under rare circumstances where disclosure of the identity would violate a legally recognized privilege under California or federal law. In these cases, the FPPC may authorize an exemption. (See Regulation 18740.)

13. Q. When an official purchases a new car and trades in the old car as credit toward the purchase price, is the trade-in allowance considered reportable income on the Form 700?

A. No. A trade-in allowance is not considered income and is not reportable on an official's Form 700. However, income received from the sale of an auto may be reportable.

14. Q. An official owns a rental property that they are required to report. The renter/tenant pays a property management company and the company deposits the funds into the official's checking account. Would the source of rental income be listed as the property management company or the person living at the residence who is paying the property management company?

A. The source of the rental income is the person living at the residence (renter/tenant). The property management company does not need to be disclosed.

Investment Questions

15. Q. An official holds various stocks through an account managed by an investment firm. The account manager decides which stocks to purchase with no input from the official. Are the stocks subject to disclosure?

A. Yes. Unless the stocks are in a diversified mutual fund registered with the SEC or in a fund similar to a diversified mutual fund (e.g., exchange traded fund (ETF)) if the similar fund meets the specific criteria outlined in Regulation 18237. Any investments worth \$2,000 or more in a business entity located in or doing business in the jurisdiction must be disclosed on Schedule A-1 or A-2 if the official's disclosure category requires that the investments be reported.

16. Q. Are funds invested in a retirement account required to be disclosed?

A. Investments held in a government defined-benefit pension program plan (e.g., CalPERS) are not reportable. Investments held in a fund such as a defined contribution plan 401(k) or exchange traded fund (ETF) are not required to be disclosed if the fund meets the specific criteria outlined in Regulation 18237. An official may need to contact their account manager for assistance in determining what assets are held in the account.

California Fair Political Practices Commission
Frequently Asked Questions: Form 700 Disclosure

17. Q. If an official reported stocks that were acquired last year on their annual Form 700, must the stocks be listed again on the official's next Form 700?

A. Yes. Stocks that are worth \$2,000 or more during the reporting period must be reported every year that they are held. The "acquired" and "disposed" dates are only required if the stocks were initially acquired or entirely disposed of during the period covered by the Form 700.

18. Q. How are interests in a living trust reported if the trust includes: (1) rental property in the official's jurisdiction; (2) a primary residence; and (3) investments in diversified mutual funds? Are there different disclosure rules?

A. The name of the trust is reported, along with the rental property and its income, on Schedule A-2. The official's primary residence, if used exclusively as a personal residence, and investments in diversified mutual funds registered with the SEC, are not reportable. Although the official's primary residence is not required to be disclosed on the Form 700, it is still considered an economic interest for conflict of interest purposes. (See Question 18.) A secondary residence not used exclusively for personal purposes may be reportable. (See Question 19.)

19. Q. A Form 700 filer has a 10% or greater ownership interest in a company that provides uncompensated, pro-bono, or volunteer services within the filer's jurisdiction. Must this investment be disclosed on Schedule A-2 of the Form 700?

A. Yes. An investment must be disclosed if there is any financial interest in a business entity that does business or plans to do business within the jurisdiction. (See Government Code 82034.) Although the services are uncompensated, "doing business in the jurisdiction" is defined as having business contacts on a regular or substantial basis, including those providing services or goods. (See Regulation 18230.)

20. Q. An official holds an investment (stocks, partnership, etc.) or receives income from a business entity. How is the name of the business entity reported?

A. An official must report the full name of the business entity interest. Do not use acronyms for the name of the business entity unless it is one that is commonly understood by the public.

Real Property Questions

21. Q. Is an official's personal residence reportable?

A. Generally, any personal residence occupied by an official or their family is not reportable if used exclusively as a personal residence. However, a residence for which a business deduction is claimed is reportable if the portion claimed as a tax deduction is valued at \$2,000 or more. In addition, any residence for which an official receives rental income is reportable if it is located in the jurisdiction.

22. Q. When an official is required to report interests in real property, is a secondary residence reportable?

A. It depends. First, the residence must be located in the official's jurisdiction. If the secondary residence is located in the official's jurisdiction and rental income is received (including from a family member), the residence is reportable. However, if the residence is used exclusively for personal purposes and no rental income is received, it is not reportable. Although the secondary residence may not be reportable, it is still considered an economic interest for conflict of interest purposes.

23. Q. If a primary or secondary personal residence is required to be reported, is the street address required to be disclosed?

A. No. The assessor's parcel number may be listed instead of the street address.

Enforcement Question

24. Q. What is the penalty for not filing the Form 700 on time or not reporting all required economic interests?

A. A late fine of \$10 per day up to a maximum of \$100 may be assessed. If an individual does not pay a late fine, the matter may be referred to the Franchise Tax Board for collection. In addition, if a matter is referred to the FPPC's Enforcement Division for failure to file or failure to include all required economic interests, the fine may be substantially higher.

Eligible non-filers may be referred from the FPPC's Enforcement Division to the FPPC's Political Reform Education Program (PREP). The program allows persons with little to no experience with the Act to resolve minor violations by completing an online educational course in lieu of paying a monetary penalty. Those who complete the program will have their Enforcement cases closed with no action and, in many circumstances, will be exempted from paying late filing fees assessed by their filing officer.

Gift/Travel Questions

25. Q. What is the gift limit for 2025-2026?

A. **\$630:** This means that gifts from a single, reportable source, other than a lobbyist or lobbying firm (see below), may not exceed \$630 in a calendar year. For officials and employees who file the Form 700 under an agency's conflict of interest code ("designated employees"), this limit applies only if the official or employee would be required to report income or gifts from that source on the Form 700, as outlined in the "disclosure category" portion of the agency's conflict of interest code. For conflict of interest purposes, the gift must be under \$630 to avoid consideration under the conflict rules.

State Lobbyist & Lobbying Firm Limit:

\$10: State candidates, state elected officers, and state legislative officials may not accept gifts aggregating more than **\$10 in a calendar month that are made or arranged by a registered state lobbyist or lobbying firm.** The same rule applies to state agency officials, including members of state boards and commissions, if the lobbyist or firm is registered to lobby, or should be registered to lobby, the official's or employee's agency.

26. Q. During the year, an official received several gifts of meals from the same reportable source. Each meal was approximately \$35. Is the source reportable?

A. Yes. Gifts from the same reportable source are aggregated, and the official must disclose the source when the total value of all meals reaches or exceeds \$50.

California Fair Political Practices Commission
Frequently Asked Questions: Form 700 Disclosure

27. Q. How does an individual return a gift so that it is not reportable?

A. Unused gifts that are returned to the donor or reimbursed within 30 days of receipt are not reportable. The recipient may also donate the unused item to a charity or a governmental agency within 30 days of receipt or acceptance so long as the donation is not claimed as a tax deduction. An individual may not, however, reimburse a charity for the value (or partial value) of a gift from another source, in order to not report the gift, unless the charity was the original source of the gift.

28. Q. Two people typically exchange gifts of similar value on birthdays. Are these items reportable?

A. No. Gift exchanges with individuals, other than lobbyists, on birthdays, holidays, or similar occasions, are not reportable or subject to gift limits. The gifts exchanged must be similar in value.

29. Q. Must an official report gifts received from an individual whom the official is dating?

A. No. Gifts of a personal nature exchanged because the individuals are in a bona fide dating relationship are not reportable or subject to gift limits. However, the official remains subject to the conflict of interest rules, and some matters may require recusal from voting.

30. Q. If an official makes a speech related to national public policy and their spouse attends the dinner at the event, is the spouse's meal considered a gift to the official?

A. Yes. The official's meal is not a reportable gift; however, their spouse's meal is a gift and reportable on the official's Form 700 if the value is \$50 or more.

31. Q. A vendor that does business with the agency provided entertainment tickets to the spouse of one of the agency members. Must the member report the tickets as gifts?

A. Yes. Unless an exception applies, the tickets are a reportable gift. A gift to an official's spouse is a gift to the official when there is no established working, social, or similar relationship between the donor/vendor and the spouse or there is evidence to suggest that the donor had a purpose to influence the official.

32. Q. An agency received two free tickets to a concert from a local vendor. The agency has a policy governing the reporting of tickets and passes distributed to persons for use in ceremonial roles or other agency related activities. The agency had discretion to determine who in the agency received the tickets. Each ticket was valued at \$140. If the agency director used the tickets, how are they reported?

A. Assuming the tickets meet the agency's policy as an appropriate use of public funds, the agency may report the tickets (worth \$280) on the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions), which is a public record. The director does not need to report the tickets on the Form 700.

California Fair Political Practices Commission
Frequently Asked Questions: Form 700 Disclosure

33. Q. An agency received a large box of chocolates as a holiday gift from a local merchant. It was addressed to the agency and not to a particular employee. Is there a reporting requirement?

A. No. There is no reporting requirement if the value received by each agency employee is less than \$50.

34. Q. An agency official receives a gift basket specifically addressed to the official worth more than \$50 from a local merchant. Is there a reporting requirement?

A. If the source of the gift basket is reportable by the official, the official must report the gift, even if they share the gift with other agency employees.

35. Q. Do prizes donated to a governmental agency by an outside source constitute gifts under the Act if they were received by city employees in a drawing conducted by the city for all city employees participating in the city's charitable food drive?

A. Yes. The prizes are gifts if donated by an outside source and subject to the Act's limits and reporting requirements.

36. Q. An official won a scholarship in a raffle at a software update training class. The scholarship covered the cost of the class. All attendees, including other public officials and members of the public, were eligible to apply for the scholarship. Is the official required to report the scholarship as a gift?

A. A scholarship received in a "bona fide" competition may be reported as income instead of a gift. Whether or not a competition or contest is "bona fide" depends on specific facts, such as the nature of the pool of contestants. Contact the FPPC for assistance.

37. Q. Is a ticket provided to an official for their admission to an event at which the official performs a ceremonial role or function on behalf of their agency reportable on the official's Form 700?

A. No, so long as the organization holding the event provides the ticket and so long as the official's agency completes the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions). The form will identify the official's name and explain the ceremonial function. (See Regulation 18942.3 for the definition of "ceremonial role.")

38. Q. An official makes an annual donation to an educational organization that has a 501(c)(3) tax-exempt status. The organization is holding a two-hour donor appreciation event, which will include wine, appetizers, and music. Free access to the event is being provided to all donors to the organization. Must the official report the event as a gift from the organization?

A. Because free access to the event is offered to all of the organization's donors, without regard to official status, access to the event is not a reportable gift.

39. Q. Are frequent flyer miles reportable?

A. No. Discounts received under an airline's frequent flyer program that are available to all members of the public are not required to be disclosed.

IMPORTANT NOTE: See Regulation 18950.1 for additional information on reporting travel payments. In some circumstances the agency may report the travel in lieu of the official reporting the travel.

40. Q. If a non-profit organization pays for an official to travel to a conference after receiving the funds to pay for the travel from corporate sponsors, specifically for the purpose of paying for the official's travel, is the non-profit organization or the corporate sponsors the source of the gift?

A. The corporate sponsors are the source of the gift if the corporate sponsors donated funds specifically for the purpose of the official's travel. Thus, the benefit of the gift received by the official would be pro-rated among the donors. Each reportable donor would be subject to the gift limit and identified on the official's Form 700. The FPPC should be contacted for specific guidance to determine the true source of the travel payment.

41. Q. May an official accept travel, lodging and subsistence from a foreign sister city while representing the official's home city?

A. Yes. If the travel and related lodging and subsistence is paid by a foreign government and is reasonably related to a legislative or governmental purpose, it is not subject to the gift limit. However, the payments must be disclosed as gifts on the Form 700 for this exception to apply. While in the foreign country, any personal excursions not paid for by the official must also be disclosed and are subject to the gift limit. If private entities make payments to the foreign government to cover the travel expenses, the gift limit will apply and travel payments will likely be prohibited. Please contact the FPPC for more information.

42. Q. An analyst for a state or local agency attends a training seminar on the new federal standards related to the agency's regulatory authority. If the analyst's travel payments are paid by the federal agency, must the analyst report the payment on the Form 700?

A. No. A payment for travel and related per diem received from a government agency for education, training, or other inter-agency programs or purposes, is not considered a gift or income to the official who uses the payment.

43. Q. A state legislator and a planning commissioner were guest speakers at an association's event. Travel expenses were paid by the association, and the event was held in the United States. Is this reportable?

A. Yes. The payment is reportable, but not subject to the gift limits. In general, an exception applies to payments for travel within the United States that are provided to attend a function where the official makes a speech. These payments are not limited, but are reportable as gifts. The rules require that the speech be reasonably related to a legislative or governmental purpose, or to an issue of state, national, or international public policy; and the travel payment must be limited to actual transportation and related lodging and subsistence the day immediately preceding, the day of, and the day immediately following the speech. (See Government Code Section 89506. Other rules may be applicable if this exception is not used.)

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Frequently Asked Questions: Form 700 Disclosure

44. Q. An official serves as a board member for two organizations – one has a 501(c)(3) tax-exempt status and the other has a 501(c)(6) tax-exempt status. The organizations pay the official's travel expenses to attend board meetings. Must the official report these travel payments?

A. Under the Act, travel payments provided to an official by a 501(c)(3) organization are exempt from the definition of "income" and therefore, not reportable. However, travel payments from other organizations, including a 501(c)(6) organization, are likely required to be reported. Designated employees must report such travel payment if the organization is reportable pursuant to the official's disclosure category in their agency's conflict of interest code.

45. Q. The local airport authority issues a certain number of airport parking cards to the County to allow the cardholders to use the parking facilities at the airport at no charge, provided the cardholder is on official business. Must the officials who use the parking cards report a gift on the Form 700?

A. No. As long as the parking cards are used for official business only, the parking cards do not provide a personal benefit, so no gift is received. If a parking card is used for *personal* purposes, a gift must be reported.

Tickets to Non-Profit and Political Fundraisers Questions

46. Q. An official is offered a ticket from a 501(c)(3) organization to attend its fundraising event. The face value (price) of the ticket is \$500, and the ticket states that the tax deductible portion is \$350. If the official accepts the ticket, what must be reported?

A. Nothing is required to be reported on the Form 700, so long as the ticket is provided directly by the 501(c)(3) organization for its own fundraising event and is used for the official's own attendance at the fundraiser. In this case, the ticket is deemed to have no value. The official may also accept a second ticket provided directly by the 501(c)(3) organization for their guest attending the event, without a reporting obligation by either the official or the guest.

47. Q. What if someone purchases a table at a non-profit fundraiser and offers an official a seat at the table?

A. If another person or entity provides a ticket, it is a gift and subject to the gift limit. The value is the non-deductible portion on the ticket. If there is no declared face value, then the value is the pro-rata share of the food, catering service, entertainment, and any additional item provided as part of the event. The "no value" exception only applies if the official receives no more than two tickets for their own use directly from the 501(c)(3) organization and it is for the organization's fundraising event.

48. Q. A 501(c)(3) organization provides a ticket to an official for its fundraising event. The organization seats the official at a table purchased by a business entity. Does the official have to report the ticket?

A. No. So long as the ticket is provided directly by the 501(c)(3) organization and is used for the official's own attendance at the fundraiser, the ticket is not reportable regardless of where the official is seated.

California Fair Political Practices Commission
Frequently Asked Questions: Form 700 Disclosure

49. Q. An agency employee who holds a position designated in their agency's conflict of interest code receives a ticket to a fundraiser from a person not "of the type" listed in the agency's code. Is the agency employee required to report the value?

A. No. A ticket or any other gift may be accepted under these circumstances without limit or reporting obligations. Agencies must ensure the conflict of interest code adequately addresses potential conflicts of interests but not be so overbroad as to include sources that are not related to the employee's official duties.

50. Q. An official receives a ticket to attend a political fundraiser held in Washington D.C. from a federal committee. Is the official required to disclose the ticket as a gift, and is it subject to the gift limit?

A. No. The value of the ticket is not a gift, so long as the ticket is provided to the official directly by the committee holding the fundraiser and the official personally uses the ticket. (See Regulation 18946.4.) Separate rules apply for travel provided to attend the fundraiser. Regulation 18950.3 covers issues on travel paid by or for a campaign committee.

51. Q. A political party committee is holding a political fundraiser at a golf course, and a round of golf is included. If the committee provides an elected official a ticket, is the ticket reportable by the official?

A. No, so long as the official uses the ticket for their own use. If someone other than the political party provides a ticket, the full cost of the ticket is a gift. The political party must report the total amount spent on the fundraiser on its campaign statement.

52. Q. If a business entity offers an official a ticket or a seat at a table that was purchased for a political fundraiser, what is the value?

A. Because the ticket was not offered by the campaign committee holding the fundraiser, it is a gift to the official. The value is either the face value of the ticket or the pro-rata share of the food, catering services, entertainment, and any additional benefits provided to attendees.

53. Q. If an official attends an event that serves only appetizers and drinks, does the "drop-in" exception apply no matter how long the official stays or how many appetizers or drinks are consumed?

A. No. The focus of the "drop-in" exception is on the official's brief attendance and limited consumption, not on the nature of the event as a whole. If an official attends an event that serves only appetizers and drinks, the "drop-in" exception applies only if the official just "drops in" for a few minutes and consumes only a "de minimis" amount of appetizers and drinks. The "drop-in" exception does not automatically apply just because the event does not serve more than appetizers and drinks.

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54. Q. An organization, which is not a 501(c)(3) organization, is holding a fundraiser at a professional sporting event. Tickets to this sporting event are sold out, and it appears that tickets are only available at a substantially higher price than the face value amount of the ticket provided to the official by the organization. If the official attends the event, what is the value of the gift?

A. The value is the face value amount of the ticket to the sporting event. This valuation rule applies to all tickets to such events that are not covered by a separate valuation exception, such as non-profit and political party fundraisers.

55. Q. An official receives a ticket to a fundraiser, and if accepted, the ticket will result in a reportable gift or a gift over the current gift limit. What are the options?

A. The official may reimburse the entity or organization that provided the ticket for the amount over the gift limit. Alternatively, the official may pay down the value of the ticket to under the \$50 gift reporting threshold if the official does not want to disclose the ticket. Reimbursement and/or pay down must occur within 30 days of receipt of the ticket. A candidate or elected official may use campaign funds to make the reimbursement if the official's attendance at the event is directly related to a political, legislative, or governmental purpose. A ticket that is not used and not given to another person is not considered a gift to the official and therefore is not reportable.

2025-2026 Statement of Economic Interests Form 700



Reference Pamphlet

California Fair Political Practices Commission
1102 Q Street, Suite 3050 • Sacramento, CA 95811
Email advice: advice@fppc.ca.gov
Toll-free advice line: 1 (866) ASK-FPPC • (866) 275-3772
Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

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Who Must File

1. Officials and Candidates Specified in Gov. Code Section 87200 and Members of Boards and Commissions of Newly Created Agencies

The Act requires the following individuals to fully disclose their personal assets and income described in Form 700, Statement of Economic Interests:

State Offices

- Governor
- Lieutenant Governor
- Attorney General
- Controller
- Insurance Commissioner
- Secretary of State
- Treasurer
- Members of the State Legislature
- Superintendent of Public Instruction
- State Board of Equalization Members
- Public Utilities Commissioners
- State Energy Resources Conservation and Development Commissioners
- State Coastal Commissioners
- Fair Political Practices Commissioners
- State public officials (including employees and consultants) who manage public investments
- Elected members of and candidates for the Board of Administration of the California Public Employees' Retirement System
- Elected members of and candidates for the Teachers' Retirement Board
- Members of the High Speed Rail Authority

Other officials and employees of state boards, commissions, agencies, and departments file Form 700 as described in Part 2 on this page.

Judicial Offices

- Supreme, Appellate, and Superior Court Judges
- Court Commissioners
- Retired Judges, Pro-Tem Judges, and part-time Court Commissioners who serve or expect to serve 30 days or more in a calendar year

County and City Offices

- Members of Boards of Supervisors
- Mayors and Members of City Councils
- Chief Administrative Officers
- District Attorneys
- County Counsels
- City Attorneys
- City Managers
- Planning Commissioners
- County and City Treasurers
- County and city public officials (including employees and consultants) who manage public investments

Members of Newly Created Boards and Commissions

Generally, such a member must file an assuming office statement within 30 days as well as subsequent statements until the member's position is designated in a conflict of interest code. See Regulation 18754.

2. State and Local Officials, Employees, Candidates, and Consultants Designated in a Conflict of Interest Code ("Code Filers")

The Act requires every state and local government agency to adopt a unique conflict of interest code. The code lists each position within the agency filled by individuals who make or participate in making governmental decisions that could affect their personal economic interests.

The code requires individuals holding those positions to periodically file Form 700 disclosing certain personal economic interests as determined by the code's "disclosure categories." These individuals are called "designated employees" or "code filers."

Obtain your disclosure categories from your agency – they are not contained in the Form 700. Persons with broad decisionmaking authority must disclose more interests than those in positions with limited discretion. For example, you may be required to disclose only investments and business positions in or income (including loans, gifts, and travel payments) from businesses of the type that contract with your agency, or you may not be required to disclose real property interests.

In addition, certain consultants to public agencies may qualify as public officials because they make, participate in making, or act in a staff capacity for governmental decisions. Agencies determine who is a consultant and the level of disclosure and may use Form 805.

Note: An official who holds a position specified in Gov. Code Section 87200 is not required to file statements under the conflict of interest code of any agency that has the same or a smaller jurisdiction (for example, a state legislator who also sits on a state or local board or commission).

Employees in Newly Created Positions of Existing Agencies

An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the agency's broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. The Form 804 may be used to satisfy this requirement.

Types of Form 700 Filings

Assuming Office Statement:

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

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

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

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate.

Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

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

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

Annual Statement:

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

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

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

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

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

Candidate Statement:

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

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

Amendments:

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

Where to File

1. Officials Specified in Government Code Sections 87500, 87200.5 (See Form 700, page 3) and 87200 (See Reference Pamphlet, page 3):

Depending upon the office, some filing officials listed below will retain a copy of your statement and forward the original to the FPPC. Certain filers listed under Section 87500 are required to file electronically with the FPPC.

Please see the next page for a list of officials specified in Sections 87500, 87200, and 87200.5, and where they should file.

Note: Individuals that invest public funds for a city or county agency must file Form 700 with the agency. Unlike most other 87200 filers, the original statement will **not** be forwarded to the FPPC pursuant to Regulation 18753.

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

File with your agency, board, or commission unless otherwise specified in your agency's conflict of interest code. In most cases, the agency, board, or commission will retain the statements.

Candidates for local elective offices designated in a conflict of interest code file with the elections office where the declaration of candidacy or other nomination documents are filed.

3. Members of Newly Created Boards and Commissions:

File with your agency or with your agency's code reviewing body. See Regulation 18754.

State Senate and Assembly staff members file statements directly with the FPPC.

Exceptions:

- Elected state officers are not required to file statements under any agency's conflict of interest code.
- Filers listed in Section 87200 are not required to file statements under any agency's conflict of interest code in the same jurisdiction. For example, a county supervisor who is appointed to serve in an agency with jurisdiction in the same county has no additional filing obligations.

4. Positions Not Yet Covered Under a Conflict of Interest Code

An individual hired for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. Agencies may use FPPC Form 804 for this disclosure. Such individuals are referred to as "code filers." See Regulation 18734.

Where to File - (continued)

Filers	Where to File	Filers	Where to File
FPPC Filers (87500) - Statewide Elective Officers and Candidates: <ul style="list-style-type: none"> • Governor • Lieutenant Governor • Attorney General • Insurance Commissioner • Controller • Secretary of State • Treasurer • Superintendent of Public Instruction • Member of the Board of Equalization 	Electronically with FPPC	87200 Filers (Not Listed in Section 87500) <ul style="list-style-type: none"> • State offices • Multi-County offices 	File with your agency, board, or commission unless otherwise specified in your agency's code. Some filers may be required to file their statements directly with the FPPC. Please contact your agency for a copy of your agency's conflict of interest code.
FPPC Filers (87500) - State Officeholders and Candidates: <ul style="list-style-type: none"> • Members of and candidates for the Legislature • Designated employees of the Legislature directed to file directly with the FPPC by the house of the Legislature by which they are employed • Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission • Members of a state licensing or regulatory board, bureau, or commission • Members of the Fair Political Practices Commission • Member of the Board of Administration of the Public Employees Retirement System (CalPERS) • Member of the Teachers' Retirement Board (CalSTRS) • Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.) • A public official who manages public investments 	Electronically with FPPC	87200.5 Filers - Groundwater Sustainability Agency <ul style="list-style-type: none"> • Members of the board of directors • Executive (e.g., executive director, general manager, or other equivalent position) 	Electronically with FPPC
		Candidates, for offices not listed in Section 87500: <ul style="list-style-type: none"> County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code) City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code) Multi-county offices 	File with your county elections official File with your City Clerk File with your county elections official with whom you file your declaration of candidacy
FPPC Filers (87500) - County, City, and Multi-County Officeholders and Candidates: <ul style="list-style-type: none"> • Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, court commissioners, or candidates for judge • Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors • Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor • County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer • County or city planning commissioner • Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.) • Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350 • A public official who manages public investments 	Electronically with FPPC		

When to File

Assuming Office Statements:

Filer	Deadline
Elected officials	30 days after assuming office
Appointed positions specified in Gov. Code Section 87200 or Members of newly created boards and commissions not covered by a conflict of interest code	30 days after assuming office or 10 days after appointment or nomination if subject to Senate or judicial confirmation
Other appointed positions (including those held by newly-hired employees) that are or will be designated in a conflict of interest code	30 days after assuming office (30 days after appointment or nomination if subject to Senate confirmation)
Positions newly added to a new or amended conflict of interest code	30 days after the effective date of the code or code amendment

Exceptions:

- Elected state officers who assume office in December or January are not required to file an assuming office statement, but will file the next annual statement due.
- If you complete a term of office and, within 30 days, begin a new term of the same office (for example, you are reelected or reappointed), you are not required to file an assuming office statement. Instead, you will simply file the next annual statement due.
- If you leave an office specified in Gov. Code Section 87200 and, within 45 days, you assume another office or position specified in Section 87200 that has the same jurisdiction (for example, a city planning commissioner elected as mayor), you are not required to file an assuming office statement. Instead, you will simply file the next annual statement due.
- If you transfer from one designated position to another designated position within the same agency, contact your filing officer or the FPPC to determine your filing obligations.
- If a due date falls on a weekend or an official state holiday, the due date is the next regular business day.

Annual Statements:

1. Elected state officers (including members of the state legislature, members elected to the Board of Administration of the California Public Employees' Retirement System and members elected to the Teachers' Retirement Board);
Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, and court commissioners; and
Members of state boards and commissions specified in Gov. Code Section 87200:
File no later than **Monday, March 2, 2026**.
2. County and city officials specified in Gov. Code Section 87200:
File no later than **Wednesday, April 1, 2026**.
3. Multi-County officials:
File no later than **Wednesday, April 1, 2026**.
4. State and local officials and employees designated in a conflict of interest code:
File on the date prescribed in the code (April 1 for most filers).

Exception:

If you assumed office between October 1, 2025, and December 31, 2025, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2027, or April 1, 2027, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2026.

Incumbent officeholders who file candidate statements also must file annual statements by the specified deadlines.

Late statements are subject to a late fine of \$10 per day per position up to \$100 for each day the statement is late.

When to File - (continued)

Leaving Office Statements:

Leaving office statements must be filed no later than 30 days after leaving the office or position.

Exceptions:

- If you complete a term of office and, within 30 days, begin a new term of the same office (for example, you are reelected or reappointed), you are not required to file a leaving office statement. Instead, you will simply file the next annual statement due.
- If you leave an office specified in Gov. Code Section 87200 and, within 45 days, you assume another office or position specified in Section 87200 that has the same jurisdiction (for example, a city planning commissioner elected as mayor), you are not required to file a leaving office statement. Instead, you will simply file the next annual statement due.
- If you transfer from one designated position to another designated position within the same agency, contact your filing officer or the FPPC to determine your filing obligations.

Candidate Statements:

All candidates (including incumbents) for offices specified in Gov. Code Section 87200 must file statements no later than the final filing date for their declaration of candidacy.

Candidates seeking a position designated in a conflict of interest code must file no later than the final filing date for the declaration of candidacy or other nomination documents.

Exception:

A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction **within 60 days** before filing a declaration of candidacy or other nomination documents.

Late Statements:

Late statements should be submitted as soon as possible after the filing deadline, in the same manner and place as a timely filed statement.

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

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

Terms & Definitions

The instructions located on the back of each schedule describe the types of interests that must be reported. The purpose of this section is to explain other terms used in Form 700 that are not defined in the instructions to the schedules or elsewhere.

Blind Trust: See Trusts, Reference Pamphlet, page 17.

Business Entity: Any organization or enterprise operated for profit, including a proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation, or association. This would include a business for which you take business deductions for tax purposes (for example, a small business operated in your home). When reporting a business entity on the Form 700, do not use acronyms for the name of entity, unless it is one that is commonly understood by the public.

Code Filer: An individual who has been designated in a state or local agency's conflict of interest code to file statements of economic interests.

An individual hired on or after January 1, 2024 for a position not yet covered under an agency's conflict of interest code must file Form 700 if the individual serves in a position that makes or participates in making governmental decisions. These individuals must file under the broadest disclosure category until the code is amended to include the new position unless the agency has provided in writing a limited disclosure requirement. Agencies may use FPPC Form 804 for such disclosure. See Regulation 18734.

Commission Income: "Commission income" means gross payments of \$500 or more received during the period covered by the statement as a broker, agent, or salesperson, including insurance brokers or agents, real estate brokers or agents, travel agents or salespersons, stockbrokers, and retail or wholesale salespersons, among others.

In addition, you may be required to disclose the names of sources of commission income if your pro rata share of the gross income was \$10,000 or more from a single source during the reporting period. If your spouse or registered domestic partner received commission income, you would disclose your community property share (50%) of that income (that is, the names of sources of \$20,000 or more in gross commission income received by your spouse or registered domestic partner).

Report commission income as follows:

- If the income was received through a business entity in which you and your spouse or registered domestic partner had a 10% or greater ownership interest (or if you receive commission income on a regular basis as an independent contractor or agent), use Schedule A-2.

- If the income was received through a business entity in which you or your spouse or registered domestic partner **did not receive commission income on a regular basis** or you had a less than 10% ownership interest, use Schedule C.

The "source" of commission income generally includes all parties to a transaction, and each is attributed the full value of the commission.

Examples:

- You are a partner in Jameson and Mulligan Insurance Company and have a 50% ownership interest in the company. You sold two American Insurance Company policies to XYZ Company during the reporting period. You received commission income of \$5,000 from the first transaction and \$6,000 from the second. On Schedule A-2, report your partnership interest in and income received from Jameson and Mulligan Insurance Company in Parts 1 and 2. In Part 3, list both American Insurance Company and XYZ Company as sources of \$10,000 or more in commission income.
- You are a stockbroker for Prince Investments, but you have no ownership interest in the firm. You receive commission income on a regular basis through the sale of stock to clients. Your total gross income from your employment with Prince Investments was over \$100,000 during the reporting period. On Schedule A-2, report your name as the name of the business entity in Part 1 and the gross income you have received in Part 2. (Because you are an employee of Prince Investments, you do not need to complete the information in the box in Part 1 indicating the general description of business activity, fair market value, or nature of investment.) In Part 3, list Prince Investments and the names of any clients who were sources of \$10,000 or more in commission income to you.
- You are a real estate agent and an independent contractor under Super Realty. On Schedule A-2, Part 1, in addition to your name or business name, complete the business entity description box. In Part 2, identify your gross income. In Part 3, for each transaction that resulted in commission income to you of \$10,000 or more, you must identify the brokerage entity, each person you represented, and any person who received a finder's or other referral fee for referring a party to the transaction to the broker.

Note: If your pro rata share of commission income from a single source is \$500 or more, you may be required to disqualify yourself from decisions affecting that source of income, even though you are not required to report the income. (See *Reference Pamphlet, page 13.*)

Terms & Definitions - (continued)

Conflict of Interest: A public official or employee has a conflict of interest under the Act when all of the following occur:

- The official makes, participates in making, or uses their official position to influence a governmental decision;
- It is reasonably foreseeable that the decision will affect the official's economic interest;
- The effect of the decision on the official's economic interest will be material; and
- The effect of the decision on the official's economic interest will be different than its effect on the public generally.

Conflict of Interest Code: The Act requires every state and local government agency to adopt a conflict of interest code. The code may be contained in a regulation, policy statement, or a city or county ordinance, resolution, or other document.

An agency's conflict of interest code must designate all officials and employees of, and consultants to, the agency who make or participate in making governmental decisions that could cause conflicts of interest. These individuals are required by the code to file statements of economic interests and to disqualify themselves when conflicts of interest occur.

The disclosure required under a conflict of interest code for a particular designated official or employee should include only the kinds of personal economic interests they could significantly affect through the exercise of their official duties. For example, an employee whose duties are limited to reviewing contracts for supplies, equipment, materials, or services provided to the agency should be required to report only those interests they hold that are likely to be affected by the agency's contracts for supplies, equipment, materials, or services.

Consultant: An individual who contracts with or whose employer contracts with state or local government agencies and who makes, participates in making, or acts in a staff capacity for making governmental decisions. The agency determines who is a consultant. Consultants may be required to file Form 700. Such consultants would file under full disclosure unless the agency provides in writing a limited disclosure requirement. Agencies may use FPPC Form 805 to assign such disclosure. The obligation to file Form 700 is always imposed on the individual who is providing services to the agency, not on the business or firm that employs the individual.

FPPC Regulation 18700.3 defines "consultant" as an individual who makes a governmental decision whether to:

- Approve a rate, rule, or regulation
- Adopt or enforce a law

- Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
- Authorize the agency to enter into, modify, or renew a contract provided it is the type of contract that requires agency approval
- Grant agency approval to a contract that requires agency approval and to which the agency is a party, or to the specifications for such a contract
- Grant agency approval to a plan, design, report, study, or similar item
- Adopt, or grant agency approval of, policies, standards, or guidelines for the agency or for any of its subdivisions

A consultant also is an individual who serves in a staff capacity with the agency and:

- participates in making a governmental decision; or
- performs the same or substantially all the same duties for the agency that would otherwise be performed by an individual holding a position specified in the agency's conflict of interest code.

Designated Employee: An official or employee of a state or local government agency whose position has been designated in the agency's conflict of interest code to file statements of economic interests or whose position has not yet been listed in the code but makes or participates in making governmental decisions. Individuals who contract with government agencies (consultants) may also be designated in a conflict of interest code.

A federal officer or employee serving in an official federal capacity on a state or local government agency is not a designated employee.

Digital Signature: Under the Act and Commission regulations, the Form 700s may be filed with a "digital signature," which may be used to sign documents electronically, if permitted by the filing officer. A digital signature is a type of certificate-based electronic signature that offers increased security to ensure the identity of the signer and prevent the alteration of documents after signing. For more information on how to use a digital signature, please refer to the Filing with a Digital Signature Fact Sheet on the FPPC's website.

For filing officers required to forward original statements filed via digital signature to the FPPC, the filing officer must verify the signature on the statement, and forward the statement via email to the FPPC at Form700@fppc.ca.gov. Do not mail the FPPC a copy of a Form 700 with a digital signature affixed.

Terms & Definitions - (continued)

Disclosure Categories: The section of an agency's conflict of interest code that specifies the types of personal economic interests officials and employees of the agency must disclose on their statements of economic interests. Disclosure categories are usually contained in an appendix or attachment to the conflict of interest code. Contact your agency to obtain a copy of your disclosure categories.

Diversified Mutual Fund: Diversified portfolios of stocks, bonds, or money market instruments that are managed by investment companies whose business is pooling the money of many individuals and investing it to seek a common investment goal. Mutual funds are managed by trained professionals who buy and sell securities. A typical mutual fund will own between 75 to 100 separate securities at any given time so they also provide instant diversification. *Only diversified mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 are exempt from disclosure.* In addition, Regulation 18237 provides an exception from reporting other funds that are similar to diversified mutual funds. (See Reference Pamphlet, page 14.)

Elected State Officer: Elected state officers include the Governor, Lieutenant Governor, Attorney General, Insurance Commissioner, State Controller, Secretary of State, State Treasurer, Superintendent of Public Instruction, members of the State Legislature, members of the State Board of Equalization, elected members of the Board of Administration of the California Public Employees' Retirement System and members elected to the Teachers' Retirement Board.

Enforcement: The FPPC investigates suspected violations of the Act. Other law enforcement agencies (the Attorney General or district attorney) also may initiate investigations under certain circumstances. If violations are found, the Commission may initiate administrative enforcement proceedings that could result in fines of up to \$5,000 per violation.

Instead 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), or a private party residing within the jurisdiction. In civil actions, the measure of damages is up to the amount or value not properly reported.

Persons who violate the conflict of interest disclosure provisions of the Act also may be subject to agency discipline, including dismissal.

Finally, a knowing or willful violation of any provision of the 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 that may be imposed. The Act also provides for numerous civil penalties, including monetary penalties and damages, and injunctive relief from the courts.

Expanded Statement: In some circumstances, an official or an employee who holds multiple positions subject to filing obligations (for example, a city council member who also holds a designated position with a county agency, board, or commission) may complete one expanded statement for all those positions. The expanded statement must disclose all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

Fair Market Value: When reporting the value of an investment, interest in real property, or gift, you must disclose the fair market value – the price at which the item would sell for on the open market. This is particularly important when valuing gifts, because the fair market value of a gift may be different from the amount it cost the donor to provide the gift. For example, the wholesale cost of a bouquet of flowers may be \$10, but the fair market value may be \$25 or more. In addition, there are special rules for valuing free tickets and passes. Call or email the FPPC for assistance.

Gift and Honoraria Prohibitions

Gifts:

State and local officials who are listed in Gov. Code Section 87200 (except judges – see below), candidates for these elective offices (including judicial candidates), and officials and employees of state and local government agencies who are designated in a conflict of interest code were prohibited from accepting a gift or gifts totaling more than \$630 in a calendar year from a single source in 2025-2026. The gift limit in calendar year 2024 was \$590.

In addition, elected state officers, candidates for elective state offices, and officials and employees of state agencies are subject to a \$10 per calendar month limit on gifts from lobbyists and lobbying firms registered with the Secretary of State.

Terms & Definitions - (continued)

Honoraria:

State and local officials who are listed in Gov. Code Section 87200 (except judges – see below), candidates for these elective offices (including judicial candidates), and employees of state and local government agencies who are designated in a conflict of interest code are prohibited from accepting honoraria for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering.

Exceptions:

- Some gifts are not reportable or subject to the gift and honoraria prohibitions, and other gifts may not be subject to the prohibitions, but are reportable. For detailed information, see the FPPC fact sheet entitled “Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans,” which can be obtained from your filing officer or the FPPC website (www.fppc.ca.gov).
- The gift limit and the honorarium prohibitions do 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.
- If you are designated in a state or local government agency’s conflict of interest code, the gift limit and honorarium prohibition are applicable only to sources you would otherwise be required to report on your statement of economic interests. However, this exception is not applicable if you also hold a position listed in Gov. Code Section 87200 (See Reference Pamphlet, page 3.)
- For state agency officials and employees, the \$10 lobbyist/lobbying firm gift limit is applicable only to lobbyists and lobbying firms registered to lobby your agency. This exception is not applicable if you are an elected state officer or a member or employee of the State Legislature.
- Payments for articles published as part of the practice of a bona fide business, trade, or profession, such as teaching, are not considered honoraria. A payment for an “article published” that is customarily provided in connection with teaching includes text book royalties and payments for academic tenure review letters. An official is presumed to be engaged in the bona fide profession of teaching if they are employed to teach at an accredited university.

Judges:

Section 170.9 of the Code of Civil Procedure imposes gift limits on judges and prohibits judges from accepting any honorarium. Section 170.9 is enforced by the Commission on Judicial Performance. The FPPC has no authority to interpret or enforce the Code of Civil Procedure. Court commissioners are subject to the gift limit under the Political Reform Act.

Income Reporting: Reporting income under the Act is different than reporting income for tax purposes. The Act requires **gross** income (the amount received before deducting losses, expenses, or taxes, as well as income reinvested in a business entity) to be reported.

Pro Rata Share: The instructions for reporting income refer to your pro rata share of the income received. Your pro rata share is normally based on your ownership interest in the entity or property. For example, if you are a sole proprietor, you must disclose 100% of the gross income to the business entity on Schedule A-2. If you own 25% of a piece of rental property, you must report 25% of the gross rental income received. When reporting your community property interest in your spouse’s or registered domestic partner’s income, your pro rata share is 50% of their income. You must also report the name of your spouse’s or registered domestic partner’s employer as the source of income, not the name of spouse or registered domestic partner.

Separate Property Agreement: Generally, a public official is required to disclose their community property share of their spouse’s income. But, when a public official and their spouse have a legally separate property agreement (e.g., prenuptial agreement), the official is not required to report the spouse’s community property share of income, unless the funds are commingled with community funds or used to pay for community expenses or to produce or enhance the separate income of the official.

Note: This reporting exception does not apply to investments and interests in real property. Even if a public official and their spouse have a separate property agreement, the spouse’s investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official’s immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.

Income to a Business Entity: When you are required to report sources of income to a business entity, sources of rental income, or sources of commission income, you are only required to disclose individual sources of income of \$10,000 or more. However, you may be required to **disqualify** yourself from decisions affecting sources of \$500 or more in income, even though you are not required to report them.

Examples:

- Alice Ruiz is a partner in a business entity. Alice has a 25% interest. On Schedule A-2, Alice must disclose 25% of the fair market value of the business entity; 25% of the gross income to the business entity (even though all of the income received was reinvested in

Terms & Definitions - (continued)

the business and Alice did not personally receive any income from the business); and the name of each source of \$40,000 or more to the business.

- Pat and Mark Johnson, a married couple, own Classic Autos. Income to this business was \$200,000. In determining the amount to report for income on Schedule A-2, Part 2, Mark must include Mark's 50% share (\$100,000) and 50% of Mark's spouse's share (\$50,000). Thus, Mark's reportable income would be \$150,000 and Mark will check the box indicating \$100,001-\$1,000,000. (See Reference Pamphlet, page 14, for an example of how to calculate the value of this investment and interest in real property.)
- Renee Smith is an employee of a private company. Renee's employer offers the option of receiving a stipend in lieu of healthcare insurance provided by the employer. Since Renee Smith receives payments from their employer instead of healthcare insurance, Renee is required to report the gross income from the stipend payments. Renee would aggregate and report the total gross income received from both their stipend and salary on Schedule C.

You are not required to report:

- Salary, reimbursement for expenses or per diem, social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.
- Campaign contributions
- A cash bequest or cash inheritance
- Returns on a security registered with the Securities and Exchange Commission, including dividends, interest, or proceeds from a sale of stocks or bonds unless the purchaser can be identified.
- Redemption of a mutual fund
- Payments received under an insurance policy, such as life insurance policy payments, including an annuity
- 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
- Your spouse's or registered domestic partner's income that is legally "separate" income so long as the funds are not commingled with community funds or used to pay community expenses
- Income of dependent children

- Automobile trade-in allowances from dealers
- Loans and loan repayments received from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin unless they were acting as an intermediary or agent for any person not covered by this provision
- Alimony or child support payments
- Payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 401(a)
- Any loan from a commercial lending institution made in the lender's regular course of business on terms available to the public without regard to your official status
- Any retail installment or credit card debts incurred in the creditor's regular course of business on terms available to the public without regard to your official status
- Loans made to others. However, repayments may be reportable on Schedule C
- A loan you co-signed for another person unless you made payments on the loan during the reporting period

Incentive Compensation: "Incentive compensation" means income over and above salary that is either ongoing or cumulative, or both, as sales or purchases of goods or services accumulate. Incentive compensation is calculated by a predetermined formula set by the official's employer which correlates to the conduct of the purchaser in direct response to the effort of the official.

Incentive compensation does not include:

- Salary
- Commission income (*For information regarding disclosure of "commission income," see Reference Pamphlet, page 9.*)
- Bonuses for activity not related to sales or marketing, the amount of which is based solely on merit or hours worked over and above a predetermined minimum
- Executive incentive plans based on company performance, provided that the formula for determining the amount of the executive's incentive income does not include a correlation between that amount and increased profits derived from increased business with specific and identifiable clients or customers of the company
- Payments for personal services which are not marketing or sales

Terms & Definitions - (continued)

The purchaser is a source of income to the official if all three of the following apply:

- the official's employment responsibilities include directing sales or marketing activity toward the purchaser; and
- there is direct personal contact between the official and the purchaser intended by the official to generate sales or business; and
- there is a direct relationship between the purchasing activity of the purchaser and the amount of the incentive compensation received by the official.

Report incentive compensation as follows:

- In addition to salary, reimbursement of expenses, and other income received from your employer, separately report on Schedule C the name of each person who purchased products or services sold, marketed or represented by you if you received incentive compensation of \$500 or more attributable to the purchaser during the period covered by the statement.
- If incentive compensation is paid by your employer in a lump sum, without allocation of amounts to specific customers, you must determine the amount of incentive compensation attributable to each of your customers. This may be based on the volume of sales to those customers.

(See Regulations 18700.1 and 18728.5 for more information.)

Investment Funds: The term "investment" no longer includes certain exchange traded funds, closed-end funds, or funds held in an Internal Revenue Code qualified plan. These non-reportable investment funds (1) must be bona fide investment funds that pool money from more than 100 investors, (2) must hold securities of more than 15 issuers, and (3) cannot have a stated policy of concentrating their holdings in the same industry or business ("sector funds"). In addition, the filer may not influence or control the decision to purchase or sell the specific fund on behalf of their agency during the reporting period or influence or control the selection of any specific investment purchased or sold by the fund. (See Regulation 18237.)

Investments and Interests in Real Property: When disclosing investments on Schedules A-1 or A-2 and interests in real property on Schedules A-2 or B, you must include investments and interests in real property held by your spouse or registered domestic partner, and those held by your dependent children, as if you held them directly.

Examples:

- Julia Pearson, spouse, and two dependent children each own \$600 in stock in General Motors. Because the total value of their holdings is \$2,400, Julia must disclose the stock as an investment on Schedule A-1.

- Pat and Mark Johnson, a married couple, jointly own Classic Autos. Mark must disclose Classic Autos as an investment on Schedule A-2. To determine the reportable value of the investment, Mark will aggregate the value of each of their 50% interest. Thus, if the total value of the business entity is \$150,000, Mark will check the box \$100,001 - \$1,000,000 in Part 1 of Schedule A-2. (Also see Reference Pamphlet, page 13, for an example of how to calculate reportable income.)

The Johnsons also own the property where Classic Autos is located. To determine the reportable value of the real property, Mark will again aggregate the value of each of their 50% interest to determine the amount to report in Part 4 of Schedule A-2.

- Katie Lee rents out a room in their home. Katie receives \$6,000 a year in rental income. Katie will report the fair market value of the rental portion of the residence and the income received on Schedule B.

Jurisdiction: Report disclosable investments and sources of income (including loans, gifts, and travel payments) that are either located in or doing business in your agency's jurisdiction, are planning to do business in your agency's jurisdiction, or have done business during the previous two years in your agency's jurisdiction, and interests in real property located in your agency's jurisdiction.

A business entity is doing business in your agency's jurisdiction if the entity has business contacts on a regular or substantial basis with a person who maintains a physical presence in your jurisdiction.

Business contacts include, but are not limited to, manufacturing, distributing, selling, purchasing, or providing services or goods. Business contacts do not include marketing via the Internet, telephone, television, radio, or printed media.

The same criteria are used to determine whether an individual, organization, or other entity is doing business in your jurisdiction.

Exception:

Gifts are reportable regardless of the location of the donor. For example, a state agency official with full disclosure must report gifts from sources located outside of California. (Designated employees/code filers should consult their disclosure categories to determine if the donor of a gift is of the type that must be disclosed.)

When reporting interests in real property, if your jurisdiction is the state, you must disclose real property located within the state of California unless your agency's conflict of interest code specifies otherwise.

Terms & Definitions - (continued)

For local agencies, an interest in real property is located in your jurisdiction if any part of the property is located in, or within two miles of, the region, city, county, district, or other geographical area in which the agency has jurisdiction, or if the property is located within two miles of any land owned or used by the agency.

See the following explanations to determine what your jurisdiction is:

State Offices and All Courts: Your jurisdiction is the state if you are an elected state officer, a state legislator, or a candidate for one of these offices. Judges, judicial candidates, and court commissioners also have statewide jurisdiction. (*In re Baty* (1979) 5 FPPC Ops. 10) If you are an official or employee of, or a consultant to, a state board, commission, or agency, or of any court or the State Legislature, your jurisdiction is the state.

County Offices: Your jurisdiction is the county if you are an elected county officer, a candidate for county office, or if you are an official or employee of, or a consultant to, a county agency or any agency with jurisdiction solely within a single county.

City Offices: Your jurisdiction is the city if you are an elected city officer, a candidate for city office, or you are an official or employee of, or a consultant to, a city agency or any agency with jurisdiction solely within a single city.

Multi-County Offices: If you are an elected officer, candidate, official or employee of, or a consultant to a multi-county agency, your jurisdiction is the region, district, or other geographical area in which the agency has jurisdiction. (Example: A water district has jurisdiction in a portion of two counties. Members of the board are only required to report interests located or doing business in that portion of each county in which the agency has jurisdiction.)

Other (for example, school districts, special districts and JPAs): If you are an elected officer, candidate, official or employee of, or a consultant to an agency not covered above, your jurisdiction is the region, district, or other geographical area in which the agency has jurisdiction. See the multi-county example above.

Leasehold Interest: The term "interest in real property" includes leasehold interests. An interest in a lease on real property is reportable if the value of the leasehold interest is \$2,000 or more. The value of the interest is the total amount of rent owed by you during the reporting period or, for a candidate or assuming office statement, during the prior 12 months.

You are not required to disclose a leasehold interest with a value of less than \$2,000 or a month-to-month tenancy.

Loan Reporting: Filers are not required to report loans from commercial lending institutions or any indebtedness created as part of retail installment or credit card transactions that are made in the lender's regular course of business, without regard to official status, on terms available to members of the public.

Loan Restrictions: State and local elected and appointed public officials are prohibited from receiving any personal loan totaling more than \$250 from an official, employee, or consultant of their government agencies or any government agency over which the official or the official's agency has direction or control. In addition, loans of more than \$250 from any person who has a contract with the official's agency or an agency under the official's control are prohibited unless the loan is from a commercial lending institution or part of a retail installment or credit card transaction made in the regular course of business on terms available to members of the public.

State and local elected officials are also prohibited from receiving any personal loan of \$500 or more unless the loan agreement is in writing and clearly states the terms of the loan, including the parties to the loan agreement, the date, amount, and term of the loan, the date or dates when payments are due, the amount of the payments, and the interest rate on the loan.

Campaign loans and loans from family members are not subject to the \$250 and \$500 loan prohibitions.

A personal loan made to a public official that is not being repaid or is being repaid below certain amounts will become a gift to the official under certain circumstances. Contact the FPPC for further information, or see the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans," which can be obtained from your filing officer or the FPPC website (www.fppc.ca.gov).

Original Statement: A statement containing either a handwritten "wet" signature or a "secure electronic signature" signed under the penalty of perjury and verified by the filer pursuant to Gov. Code Section 81004. A "secure electronic signature" means either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.)

Privileged Information: FPPC Regulation 18740 sets out specific procedures that must be followed in order to withhold the name of a source of income. Under this regulation, you are not required to disclose on Schedule A-2, Part 3, the name of a person who paid fees or made payments to a business entity if disclosure of the name would violate a legally recognized privilege under California

Terms & Definitions - (continued)

or Federal law. However, you must provide an explanation for nondisclosure, separately stating for each undisclosed person: the legal basis for the assertion of the privilege, facts demonstrating why the privilege is applicable, and that to the best of your knowledge you have not and will not make, participate in making, or use your official position to influence a governmental decision affecting the undisclosed person in violation of Government Code Section 87100. This explanation may be included with, or attached to, the public official's Form 700.

We note that the name of a source of income is privileged only to a limited extent under California law. For example, a name is protected by attorney-client privilege only when facts concerning an attorney's representation of an anonymous client are not publicly known and those facts, when coupled with disclosure of the client's identity, might expose the client to an official investigation or to civil or criminal liability. A patient's name is protected by physician-patient privilege only when disclosure of the patient's name would also reveal the nature of the treatment received by the patient. A patient's name is also protected if the disclosure of the patient's name would constitute a violation by an entity covered under the Federal Health Insurance Portability and Accountability Act (also known as HIPAA).

Prospective Employment: The term "arrangement for prospective employment" is defined as an agreement pursuant to which a prospective employer's offer of employment has been accepted by the prospective employee, including through verbal or written acceptance. (See Gov. Code Section 82004.2.)

Public Officials Who Manage Public Investments:

Individuals who invest public funds in revenue-producing programs must file Form 700. This includes individuals who direct or approve investment transactions, formulate or approve investment policies, and establish guidelines for asset allocations. FPPC Regulation 18700.3 defines "public officials who manage public investments" to include the following:

- Members of boards and commissions, including pension and retirement boards or commissions, and committees thereof, who exercise responsibility for the management of public investments;
- High-level officers and employees of public agencies who exercise primary responsibility for the management of public investments (for example, chief or principal investment officers or chief financial managers); and
- Individuals who, pursuant to a contract with a state or local government agency, perform the same or substantially all the same functions described above.

Registered Domestic Partners: Filers must report investments and interests in real property held by, and sources of income to, registered domestic partners. (See Section 82048.8.)

Retirement Accounts (for example, deferred compensation and individual retirement accounts (IRAs)):

Assets held in retirement accounts must be disclosed if the assets are reportable items, such as common stock (investments) or real estate (interests in real property). For help in determining whether your investments and real property are reportable, see the instructions to Schedules A-1, A-2, and B.

If your retirement account holds reportable assets, disclose only the assets held in the account, not the account itself. You may have to contact your account manager to determine the assets contained in your account.

Schedule A-1: Report any business entity in which the value of your investment interest was \$2,000 or more during the reporting period. (Use Schedule A-2 if you have a 10% or greater ownership interest in the business entity.)

Schedule B: Report any piece of real property in which the value of your interest was \$2,000 or more during the reporting period.

Examples:

- Anaya Tiwari deposits \$500 per month into the employer's deferred compensation program. Anaya has chosen to purchase shares in two diversified mutual funds registered with the Securities and Exchange Commission. Because Anaya's funds are invested solely in non-reportable mutual funds (see Schedule A-1 instructions), Anaya has no disclosure requirements with regard to the deferred compensation program.
- Earl James Jones has \$6,000 in an individual retirement account with an investment firm. The account contains stock in several companies doing business in his jurisdiction. One of the stock holdings, Misac Computers, reached a value of \$2,500 during the reporting period. The value of the investment in each of the other companies was less than \$2,000. Earl must report Misac Computers as an investment on Schedule A-1 because the value of the stock in that company was \$2,000 or more.
- Adriane Fisher has \$5,000 in a retirement fund that invests in real property located in Adriane's jurisdiction. The value of Adriane's interest in each piece of real property held in the fund was less than \$2,000 during the reporting period. Although this retirement fund holds reportable assets, there is no disclosure requirement because it did not have a \$2,000 or greater interest in any single piece of real property. If, in the future, the value of Adriane's interest in a single piece of real property reaches or exceeds \$2,000, it will be required to be disclosed on Schedule B for that reporting period.

Terms & Definitions - (continued)

Trusts: Investments and interests in real property held and income received by a trust (including a living trust) are reported on Schedule A-2 if you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater interest in the trust and your pro rata share of a single investment or interest in real property was \$2,000 or more.

You have an interest in a trust if you are a trustor and:

- Can revoke or terminate the trust;
- Have retained or reserved any rights to the income or principal of the trust or retained any reversionary or remainder interest; or
- Have retained any power of appointment, including the power to change the trustee or the beneficiaries.

Or you are a beneficiary and:

- Presently receive income (see Gov. Code Section 82030); or
- Have an irrevocable future right to receive income or principal. (See FPPC Regulation 18234 for more information.)

Examples:

- Sarah Murphy has set up a living trust that holds Sarah's principal residence, stock in several companies that do business in the jurisdiction, and a rental home in the agency's jurisdiction. Since Sarah is the trustor and can revoke or terminate the trust, Sarah must disclose any stock worth \$2,000 or more and the rental home on Schedule A-2. Sarah's residence is not reportable because it is used exclusively as a personal residence.
- Chao Yee is listed as a beneficiary in a family's trust. However, Chao does not presently receive income from the trust, nor an irrevocable future right to receive income or principal. Therefore, Chao is not required to disclose any assets contained in the family trust.

Blind Trusts:

A blind trust is a trust managed by a disinterested trustee who has complete discretion to purchase and sell assets held by the trust. If you have a direct, indirect, or beneficial interest in a blind trust, you may not be required to disclose your pro rata share of the trust's assets or income.

However, the trust must meet the standards set out in FPPC Regulation 18235, and you must disclose reportable assets originally transferred into the blind trust and income from those original assets on Schedule A-2 until they have been disposed of by the trustee.

Trustees:

If you are only a trustee, you do not have a reportable interest in the trust. However, you may be required to report the income you received from the trust for performing trustee services.

Wedding Gifts: Wedding gifts must be disclosed if they were received from a reportable source during the period covered by the statement. Gifts valued at \$50 or more are reportable; however, a wedding gift is considered a gift to both spouses equally. Therefore, you would count one-half of the value of a wedding gift to determine if it is reportable and need only report individual gifts with a total value of \$100 or more.

For example, you receive a place setting of china valued at \$150 from a reportable source as a wedding gift. Because the value to you is \$50 or more, you must report the gift on Schedule D, but may state its value as \$75.

Wedding gifts are not subject to the \$630 gift limit in calendar years 2025 and 2026 (\$590 gift limit in 2024), but they are subject to the \$10 lobbyist/lobbying firm gift limit for state officials.

Privacy Information Notice

Information requested on all FPPC forms is used by the FPPC to administer and enforce the Political Reform Act (Gov. Code Sections 81000-91014 and California Code of Regulations Sections 18110-18997). All information required by these forms is mandated by the Political Reform Act. Failure to provide all of the information required by the Act is a violation subject to administrative, criminal, or civil prosecution. All reports and statements provided are public records open for public inspection and reproduction.

If you have any questions regarding this Privacy Notice or how to access your personal information, please contact the FPPC at:

General Counsel
Fair Political Practices Commission
1102 Q Street, Suite 3050
Sacramento, CA 95811
(916) 322-5660
(866) 275-3772

California Fair Political Practices Commission

Update of Rules Regarding the Filing of Expanded Statements of Economic Interests by Public Officials with Multiple Positions

In November 2020, the Commission updated its regulations governing the filing of an Expanded Statement of Economic Interests (an “Expanded Statement”) by a public official who holds multiple positions. The goal of this fact sheet is to help filing officers, filing officials, and officials with multiple positions to understand the updated rules governing the filing of an Expanded Statement.¹

Background

In order to reduce redundant filing obligations, which did not provide additional disclosure, and to improve Commission and agency staff efficiency, the Commission has updated the rules governing filing of Expanded Statements.

The Political Reform Act² governs the filing of Statements of Economic Interests (“SEIs”) by public officials, including officials specified in Section 87200 (Sections 87202 – 87204), designated employees (Section 87302), candidates for any elective office designated in a conflict of interest code (Section 87302.3), and members of boards or commissions of newly created agencies (Section 87302.6).

Prior to the update, certain officials with multiple positions were authorized to file an Expanded Statement covering all reportable interests, but minor modification and additional guidance on filing rules and processes for Expanded Statements was necessary.

New Regulation 18723.1

New Regulation 18723.1(a) defines “Expanded Statement of Economic Interests,” “primary position,” and “additional position” for purposes of the regulation. Subdivision (c) authorizes, but does not require, an official with multiple positions subject to filing obligations to file an Expanded Statement for each position, rather than a separate and distinct SEI for each position. That provision also specifies processes for filing such a statement: the original Expanded Statement is filed for the official’s primary position and

¹ This fact sheet is informational only and contains only highlights of selected provisions of the law. It does not carry the weight of the law. For further information, consult the Political Reform Act and its corresponding regulations, advice letters, and opinions.

² The Act is contained in Government Code Sections 81000 through 91014. All statutory references are to the Government Code, unless otherwise indicated. The regulations of the Fair Political Practices Commission are contained in Sections 18110 through 18997 of Title 2 of the California Code of Regulations. All regulatory references are to Title 2, Division 6 of the California Code of Regulations, unless otherwise indicated.

a copy of that Expanded Statement is filed for each additional position. Subdivision (a) provides criteria for determining which position is the official's primary position.

Subdivision (a) also requires an official who files an Expanded Statement to list all positions for which the Expanded Statement is submitted. Subdivision (b), however, provides that a statewide elected officer is not required to list additional positions and is not required to file a copy of the Expanded Statement for additional positions as they already provide full disclosure throughout the State.

In regard to assuming office or leaving office Expanded Statements, subdivision (c)(5) only authorizes an official with multiple positions to file such an Expanded Statement if the official assumes or leaves each position on the same day.

Subdivision (e) requires the Expanded Statement to be submitted in paper format if the Commission's electronic filing system or the agency's approved electronic filing system is incapable of processing the Expanded Statement.

In order to improve filing official and Commission staff efficiency, subdivision (f) expressly provides that if an official files a copy of an Expanded Statement for an additional position, that copy is not required to be forwarded to the Commission.



ENCLOSURE #9

ENCLOSURE SUMMARY

Consideration of Approval of BP 26-002 Policy Regarding Immigration Enforcement Activity

FROM: Karin Aure

DATE: 2/17/2026

BACKGROUND: This policy, notice of policy, and caregiver's affidavit address requirements of three new California bills.

The Policy Regarding Immigration Enforcement Activity satisfies our schools' obligation under state law to maintain a policy regarding response to immigration enforcement activity, addressing updates made to AB699 as revised by AB49 and AB495.

The Notice of Policy, which includes the Caregivers Authorization Affidavit, is a new requirement under AB495 which strengthens protections for children during emergency situations, allowing parents to appoint temporary guardians and expanding who can act as a caregiver

SUPERINTENDENT'S RECOMMENDATION: Approve.

THE ACADEMIES CHARTER MANAGEMENT ORGANIZATION

POLICY REGARDING IMMIGRATION ENFORCEMENT ACTIVITY

I. PURPOSE AND COMMITMENT

The Academies Charter Management Organization (TACMO) (“Charter School”) fosters a safe, welcoming environment where all students, educators, and staff feel supported and connected. TACMO supports all students' right to education regardless of immigration status. State law requires that all public schools adopt policies in that regard.

TACMO finds school facilities, official school activities (including those in public places), adjacent areas, and all property owned, controlled, or leased by TACMO as “sensitive locations” under state law, and seeks commitments from contractors and service providers (particularly school resource officers) not to facilitate immigration enforcement at these locations unless law requires it.

TACMO provides the Attorney General's *Know Your Educational Rights* handout to all families upon enrollment. This handout is also posted in all administrative buildings on campus, and is available on the school website.

TACMO also provides information about children's educational rights as contained in this Policy, to all families upon enrollment and/or with the Family Handbook.

All notices, enrollment materials, registration information, and complaint procedures are language-accessible pursuant to state and federal law.

II. DEFINITIONS

- “*Immigration enforcement*” includes any efforts to investigate, enforce, or assist in investigating or enforcing federal civil immigration law, and any efforts to investigate, enforce, or assist in investigating or enforcing federal criminal immigration law that penalizes a person's presence in, entry, reentry to, or employment in the United States.
- “*School site*” means an individual school campus, a non-public area where we hold school-related activities, or school buses and other transportation we provide.

III. ANTI-DISCRIMINATION AND HARASSMENT

TACMO prohibits discrimination, harassment, intimidation, and bullying based on protected characteristics including but not limited to, immigration status, nationality, race, ethnicity,

citizenship status, color, religion, national origin, ancestry, or association with any protected group. This applies to school sites, at school-related events, and through school-owned technology.

TACMO promptly and thoroughly investigates complaints of unlawful harassment or discrimination and takes appropriate corrective action when warranted. TACMO educates students to respect all peers regardless of protected characteristics and teach them about bullying's negative impact.

TACMO trains teachers, staff, and personnel to recognize their legal duty to eliminate hostile environments and respond to harassment incidents, and informs students who experience hate crimes of their right to report them.

TACMO's Uniform Complaint Policy and Procedures and Harassment, Intimidation, Discrimination, and Bullying Policy are available for review upon request and/or on the school's website.

IV. STUDENT INFORMATION COLLECTION AND PROTECTION

General Principles

TACMO does not request citizenship or immigration documents, information, or proof of citizenship or immigration status for enrollment, other than documents we might review but not retain to establish a child's birthdate. TACMO does not collect information about students' or families' citizenship or immigration status except when state or federal law requires it to administer education programs. TACMO does not:

- Allow school resources or data to create registries based on race, gender, sexual orientation, religion, ethnicity, or national origin
- Inquire about students' or parents' citizenship or immigration status
- Require documentation that may indicate immigration status (green cards, voter registration, passports, citizenship papers) to the exclusion of other permissible documents
- Use any information the school might possess about immigration status, citizenship status, or national origin to discriminate against students or families or bar children from enrollment

Enrollment Documentation

For Proof of Residency, TACMO accepts:

- Property tax bills
- Rental contracts, leases, or payment receipts
- Utility service contracts, statements, or payment receipts

- Pay stubs
- Voter registration
- Correspondence from government agencies
- Declaration of residency executed by parent or legal guardian
- Real ID/Driver's License

For Age Verification, TACMO accepts:

- Certified birth record
- Statement by local registrar or county recorder certifying date of birth
- Baptism certificate
- Passport
- When none are available, an affidavit from parent, guardian, or custodian, or other appropriate proof

In most cases, any one document from each category is sufficient. Age-verification documents (e.g. birth certificates or passports) that reveal immigration or citizenship status will be used only to verify age, and will not be retained in the student's education record.

Students experiencing homelessness may enroll even without typical documentation if otherwise eligible, consistent with the McKinney-Vento Homeless Assistance Act.

Special Program Information

When law requires national origin information for special programs (such as language instruction for English learners), TACMO collects it separately from enrollment. TACMO may ask for (but do not require) place of birth, U.S. entry date, and date first attending a U.S. school. TACMO does not use this information to discriminate or prevent enrollment if families choose not to provide it.

Social Security Information

TACMO does not collect entire social security numbers or cards for enrollment. TACMO may request the last four digits of an adult household member's Social Security number only to establish federal benefit program eligibility (such as free or reduced-price meals). When such information is requested, TACMO explains this limited purpose and clarifies that not providing it does not bar enrollment.

For the Free and Reduced-Price Meals form, TACMO notifies parents that:

1. If any household member participates in CalFresh, CalWORKs, or FDPIR, no adult needs to provide Social Security number information.
2. If no household member participates in these programs and no adult has a Social Security number, the student can still qualify based on income by checking the "No SSN" box.

TACMO treats all students equitably in receiving school services, including lunch programs, transportation, and educational instruction.

V. SHARING STUDENT INFORMATION

General Policy

TACMO requires written parental consent (or consent from students aged 18+) before releasing personally identifiable student information, except when FERPA permits disclosure without consent (such as directory information or information relevant to legitimate educational interests).

TACMO's requests for written consent include:

- Parent, guardian, or eligible student's signature and date
- Description of records disclosed
- Reason for release
- Parties receiving the information
- If requested, a copy of the records

Parents may choose to withhold such consent, in which case, TACMO does not release it. TACMO permanently keeps consent notices with record files.

TACMO avoids disclosing information that might indicate a student's or family's citizenship or immigration status unless the Family Educational Rights and Privacy Act (FERPA), other federal or state law, or a valid court order, warrant, or subpoena authorizes it. TACMO provides parent or guardian notification before responding to court orders, warrants, or subpoenas, except for child abuse/neglect investigations or when the subpoena, warrant, or order prohibits disclosure.

FERPA exceptions do not authorize disclosure for immigration enforcement purposes.
Immigration enforcement does not serve a legitimate educational interest, and immigration status is not directory information.

Families can review our complete Education Records and Student Information Policy upon request and/or on the school website. TACMO provides annual notice of this policy, including directory information and opt-out rights.

Immigration Enforcement Officers

Without a valid judicial warrant or subpoena, or court order, TACMO does not disclose student education records or any personally identifiable information about students or their families—in any form—to immigration enforcement officers conducting an immigration enforcement action without written parental consent, including students' home address and travel schedules.

When a valid judicial warrant, subpoena, or court order requires disclosure, TACMO notifies parents or guardians as soon as practicable.

Response to Information Requests

When TACMO receives information requests related to immigration or citizenship status of a student, staff:

1. Notify a designated school official and school site administrator
2. Provide students and families appropriate notice and description of the request
3. Document verbal or written requests from immigration authorities
4. Unless prohibited, provide students and parents copies of documents issued by immigration enforcement officers

VI. CAMPUS ACCESS FOR IMMIGRATION ENFORCEMENT

Consistent with California law, TACMO does not permit immigration enforcement officers to enter nonpublic areas of a school site for immigration enforcement activity unless they present a valid judicial warrant or court order. If a law enforcement official presents such documentation, TACMO requests they not interrupt students and faculty during class time and instead wait until a designated break period.

Response Procedures

Staff notify the school site administrator (or designee) and superintendent as soon as practicable about any immigration enforcement official request for student access, campus access, or document review.

Staff take these steps when an immigration or any other law enforcement official arrives at a school site:

1. **Initial Contact:** Explain to the official that staff must first notify and receive direction from the site administrator and/or superintendent.
2. **Purpose:** Ask and document the official's stated reason for being at the school site.
3. **Documentation:** Request and copy the officer's credentials (name and badge number) and supervisor's phone number, and to produce documentation authorizing school site access.
4. **Record Keeping:** Make and retain copies of documentation the official produces.
5. **Exigent Circumstances:** If the official declares exigent circumstances (such as a felony in progress on the school site) and demands immediate access, comply with orders and immediately contact the site administrator.
6. **Levels of Response:** If no exigent circumstances exist, respond according to the official's documentation:

- **ICE or other administrative warrant:** For warrants not signed by a judge, do not permit entry to nonpublic areas of the school site. Refer to site administrator and/or superintendent.
- **Judicial/court-issued warrant or court order:** Compliance is usually required to follow what is described in the court-issued order. When feasible, consult school site administrator and superintendent or legal counsel for next steps.
- **Subpoena:** Physical access to the school site is not required. Subpoenas seek documents. Inform the school site administrator and/or superintendent and await instructions. Do not permit entry to nonpublic areas.

7. **Cooperation Without Consent:** While staff should not consent to access except as described above, they should not physically impede law enforcement officials, even if officials appear to exceed warrant authorization. Document law enforcement officials' actions if they enter without consent.
8. **Parental Notification:** The school site administrator may notify the student's parent or guardian's consent if a law enforcement official requests or gains access to a student for immigration enforcement, unless access is pursuant to a judicial warrant.
9. **Required Notifications:**
 - The Superintendent or designee submits a timely report to the Board of Directors regarding immigration enforcement requests, actions, and TACMO's responses, ensuring confidentiality of potentially identifying information.
 - The Superintendent or designee emails the Bureau of Children's Justice at BCJ@doj.ca.gov regarding any immigration enforcement official's attempt to access the school site or a student.
 - TACMO follows its Comprehensive School Safety Plan procedures for notifying parents, guardians, students, teachers, administrators, and staff when TACMO confirms immigration enforcement presence on campus.

VIII. SUPPORT FOR AFFECTED FAMILIES

Emergency Preparedness

TACMO encourages families to have emergency phone numbers and know where they keep important documentation (birth certificates, passports, Social Security cards, doctors' contacts, medication lists, allergy lists) to prepare for potential family member detention or deportation.

TACMO permits and encourages students and families to update emergency contact information throughout the school year and provide alternative contacts when no parent or guardian is available. Families may include a trusted adult guardian as a secondary or tertiary emergency contact in case parents or guardians are detained. TACMO uses emergency card information only for specified emergencies, not for other purposes.

Caregiver Authorization Affidavits

TACMO encourages families to support relative caregivers in completing a Caregivers Authorization Affidavit. TACMO will rely on a signed, completed Affidavit to allow an authorized caregiver to enroll a student in school and to consent to school-related medical care. A parent's signature is not required on the Caregiver Authorization Affidavit. This form is available [HERE](#).

When Parents Are Detained or Deported

If immigration authorities detain or deport a student's parent or guardian, TACMO:

- Uses the student's emergency card contact information to release the student to designated emergency contacts
- Releases the student to an adult presenting a Caregiver's Authorization Affidavit on the student's behalf
- Contacts child protective services if the school cannot arrange timely care through emergency contacts, a Caregiver's Authorization Affidavit, or other parent-provided information or instructions

Family Safety Plans

TACMO encourages families to develop Family Safety Plans to store at known locations. These plans identify trusted adults who can care for students if parents or guardians cannot. Students should know who their trusted adult is, that this person is their contact if parents are detained or deported, and how to reach them.

Additional Resources

When a family member is detained, TACMO may refer students and families to:

ICE Detainee Locator (<https://locator.ice.gov/odls#/search>)

- Helps determine if and where family members are detained.
- Requires date of birth and Alien Registration Number (A-Number) if available.
- **Note:** Use this only to locate detained individuals. TACMO never refers students, parents, or guardians to ICE or immigration enforcement for general immigration status questions.

Legal Assistance

- Legal aid organizations may secure detained parents' release or arrange student visits.
- California organizations accredited by the Board of Immigration Appeals:
<https://www.justice.gov/eoir/recognition-accreditation-roster-reports>
- California court Self-Help Centers for family law assistance:
<http://www.courts.ca.gov/selfhelp-selfhelpcenters.htm>

Board Policy #: BP 26-002
Adopted/Ratified: February 17, 2026
Revision Date:

- Legal aid offices and lawyer referral services: <http://www.courts.ca.gov/1001.htm>

Consulates or Embassies

- The parent's or guardian's country of origin may offer additional information and assistance

This policy was formally adopted at a meeting of The Academies Charter Management Organization Board of Directors on February 17, 2026.

Alex Tietjen, Board Secretary



NOTICE OF POLICY REGARDING IMMIGRATION ENFORCEMENT ACTIVITY

Important: This notice summarizes our Policy Regarding Immigration Enforcement Activity. The complete policy is available in the school office and at <https://www.theacademiescharters.org/compliance>.

OUR COMMITMENT TO ALL STUDENTS

We provide a safe, welcoming environment for all students regardless of immigration status or religious beliefs. We limit immigration enforcement activities at our facilities consistent with California law.

YOUR RIGHTS AND PROTECTIONS

Non-Discrimination: We prohibit discrimination, harassment, intimidation, and bullying based on immigration status, nationality, race, ethnicity, citizenship status, religion, national origin, or ancestry. We promptly investigate all complaints and take appropriate action.

Enrollment: We do not request citizenship or immigration documentation for enrollment, other than documents we might review but not retain to establish a child's birthdate. We accept various documents to establish residence (utility bills, rental agreements, pay stubs, declarations of residency) and age (birth certificates, baptism certificates, passports, or affidavits). Students experiencing homelessness may enroll even without typical documentation if otherwise eligible.

Privacy of Information: We do not collect or maintain information about students' or families' citizenship or immigration status except when required by law for specific education programs. If we do, we collect such information separately from enrollment and do not use it to discriminate or prevent school attendance.

Social Security Numbers: We do not require Social Security numbers for enrollment. We may request the last four digits of an adult household member's number only to establish eligibility for free or reduced-price meals. Students can still qualify without providing this information if they meet income requirements.

INFORMATION SHARING LIMITS

We do not share student information that might indicate immigration or citizenship status unless authorized by the Family Educational Rights and Privacy Act (FERPA) or required by valid

court orders, warrants, or subpoenas. We provide parents notice before responding to such requests (except in child abuse cases or when prohibited).

Immigration Enforcement Officers: Without written parental consent, we do not provide student information to immigration enforcement officers unless they present a valid judicial warrant, judicial subpoena, or court order signed by a judge. ICE administrative warrants do not authorize access to nonpublic school areas or student information.

CAMPUS ACCESS PROCEDURES

Immigration enforcement officers carrying out immigration enforcement activities may not enter nonpublic school areas without a valid judicial warrant or court order. In the event of an enforcement activity authorized by a judicial order, our staff will:

- Request credentials and documentation from any officer
- Contact the school site administrator and/or superintendent before granting access
- Request that officers not interrupt instruction
- Document all interactions and notify parents, staff, and students pursuant to the procedures outlined in our Comprehensive School Safety Plan
- Report attempts to access campus or students to the California Department of Justice and to the Charter School Board of Directors

ANTI-BULLYING AND HATE CRIMES

We educate students about respecting all peers and the harmful effects of bullying based on protected characteristics. We train staff to eliminate hostile environments and respond to harassment. Students who experience hate crimes have the right to report them. Review our complete Harassment, Discrimination, Intimidation, & Bullying Policy and Uniform Complaint Procedures in the school office.

SUPPORT FOR FAMILIES

Emergency Contacts: You may update your student's emergency contact information anytime. We encourage you to include a trusted adult or multiple adults who can care for your child if you become unavailable. We use this information only for emergencies.

Caregivers Authorization Affidavit: We encourage families to support relative caregivers in completing a Caregivers Authorization Affidavit. We will rely on a signed, completed Affidavit to allow an authorized caregiver to enroll a student in school and to consent to school-related medical care. A parent's signature is not required on the Caregiver Authorization Affidavit. This form is available [HERE](#).

If Parents Are Detained: We release students to emergency contacts or anyone with a Caregiver's Authorization Affidavit. We contact child protective services only if we cannot arrange care through provided contacts.

Family Safety Plans: We encourage families to develop safety plans identifying trusted adults who can care for students and locations of important documents (birth certificates, passports, medical information).

Resources for Detained Family Members:

- **ICE Detainee Locator:** <https://locator.ice.gov/odls#/search>
- **Legal Assistance:** California organizations accredited by Board of Immigration Appeals at <https://www.justice.gov/eoir/recognition-accreditation-roster-reports>; Self-Help Centers at <http://www.courts.ca.gov/selfhelp-selfhelpcenters.htm>
- **Consulates/Embassies:** Contact your country of origin's consulate for assistance



ENCLOSURE #10

ENCLOSURE SUMMARY

Consideration of Approval of Revised Comprehensive School Safety Plan (CSSP) for Blue Oak Academy

FROM: Karin Aure

DATE: 2/17/2026

BACKGROUND: A new law (SB98) requires California public schools to notify campus communities when immigration enforcement is confirmed on site. These Procedures for Immigration Enforcement Notification are to be included in a school's Comprehensive School Safety Plan (CSSP). With this addition, the CSSP needs to be re-approved.

SUPERINTENDENT'S RECOMMENDATION: Approve.

Procedures for Immigration Enforcement Notification

Confirmation Protocol

Detail the specific process and designated staff member (e.g., principal, superintendent) responsible for confirming the presence of immigration enforcement on the schoolsite, which triggers the notification requirement.

OUR COMMITMENT TO ALL STUDENTS (Notice of BP 26-002)

We provide a safe, welcoming environment for all students regardless of immigration status or religious beliefs. We limit immigration enforcement activities at our facilities consistent with California law.

CAMPUS ACCESS PROCEDURES (Notice of BP 26-002)

Immigration enforcement officers carrying out immigration enforcement activities may not enter nonpublic school areas without a valid judicial warrant or court order. In the event of an enforcement activity authorized by a judicial order, our staff will:

- Request credentials and documentation from any officer
- Contact the school site administrator and/or superintendent before granting access
- Request that officers not interrupt instruction
- Document all interactions and notify parents, staff, and students pursuant to the procedures outlined in our Comprehensive School Safety Plan
- Report attempts to access campus or students to the California Department of Justice and to the Charter School Board of Directors

RESPONSE PROCEDURES (Notice of BP 26-002)

- Staff notify the school site administrator (or designee) and superintendent as soon as practicable about any immigration enforcement official request for student access, campus access, or document review.
- Staff take these steps when an immigration or any other law enforcement official arrives at a school site:
 1. Initial Contact: Explain to the official that staff must first notify and receive direction from the site administrator and/or superintendent.
 2. Purpose: Ask and document the official's stated reason for being at the school site.
 3. Documentation: Request and copy the officer's credentials (name and badge number) and supervisor's phone number, and to produce documentation authorizing school site access.
 4. Record Keeping: Make and retain copies of documentation the official produces.
 5. Exigent Circumstances: If the official declares exigent circumstances (such as a felony in progress on the school site) and demands immediate access, comply with orders and immediately contact the site administrator.
 6. Levels of Response: If no exigent circumstances exist, respond according to the official's documentation:
 - ICE or other administrative warrant: For warrants not signed by a judge, do not permit entry to nonpublic areas of the school site. Refer to site administrator and/or superintendent.
 - Judicial/court-issued warrant or court order: Compliance is usually required to follow what is described in the court-issued order. When feasible, consult school site administrator and superintendent or legal counsel for next steps.
 - Subpoena: Physical access to the school site is not required. Subpoenas seek documents. Inform the school site administrator and/or superintendent and await instructions. Do not permit entry to nonpublic areas.
 7. Cooperation Without Consent: While staff should not consent to access except as described above, they should not physically impede law enforcement officials, even if officials appear to exceed warrant authorization. Document law enforcement officials' actions if they enter without consent.
 8. Parental Notification: The school site administrator may notify the student's parent or guardian's consent if a law enforcement official requests or gains access to a student for immigration enforcement, unless access is pursuant to a judicial warrant.
 9. Required Notifications:
 - The Superintendent or designee submits a timely report to the Board of Directors regarding immigration enforcement requests, actions, and TACMO's responses, ensuring confidentiality of potentially identifying information.
 - The Superintendent or designee emails the Bureau of Children's Justice at BCJ@doj.ca.gov regarding any immigration enforcement official's attempt to access the school site or a student.
 - TACMO follows its Comprehensive School Safety Plan (CSSP) procedures for notifying parents, guardians, students, teachers, administrators, and staff when TACMO confirms immigration enforcement presence on campus.

NOTIFICATION PROCEDURES

The superintendent and/or principal (or designee) is responsible for confirming the presence of immigration enforcement on the school site. Confirmation triggers the notification requirement.

- Front office staff sends message to staff through ActVnet Hazard function that immigration enforcement staff is on

campus. Staff are to remain calm, refrain from discussing the situation, carry on as usual, and wait for further instructions.

- Central office staff (or designee), under direction of superintendent and/or principal (or designee), sends pre-loaded notification to parents/guardians, delivered in their language preference.
- Messages are composed sensitively and convey only permitted, non-identifying information. No student or staff information regarding immigration status is collected, discussed, or disclosed at any time.
- Office staff documents timing and method of all notifications for compliance tracking.

Required Notification Recipients

The procedures must ensure notification is issued to the following groups:

- Parents and guardians of pupils
- Teachers
- Administrators
- School personnel

Notification of confirmed immigration enforcement on the school site will be issued to parents/guardians, teachers, administrators, and other school personnel. All notifications, especially those related to immigration-enforcement presence, will:

- Use plain, concise language
- Avoid technical or legal jargon
- Be accessible to all families, including those with different language needs
- Be conducted in a timely manner

Notification Timing

Specify the timeline for issuing notification following confirmation, ensuring it aligns with safety goals and minimizes panic.

The content and timing of a notification shall consider the safety and well-being of the pupils, employees, and community members of the school site when determining when and how to issue the notification to parents and guardians of pupils, teachers, administrators, and school personnel. Notification will be conducted within a reasonable time period. The notification provided may also include a hyperlink to additional resources for families with information about their educational rights, state laws that protect parents' and students' privacy and confidentiality, and, if available, counseling or support services, which may include services that support families impacted by immigration enforcement.

Safety and Well-being Standard

The content and timing of the notification shall consider the safety and well-being of the pupils, employees, and community members of the schoolsite.

PURPOSE AND COMMITMENT (BP 26-002)

- The Academies Charter Management Organization (TACMO) ("Charter School") fosters a safe, welcoming environment where all students, educators, and staff feel supported and connected. TACMO supports all students' right to education regardless of immigration status. State law requires that all public schools adopt policies in that regard.
- TACMO finds school facilities, official school activities (including those in public places), adjacent areas, and all property owned, controlled, or leased by TACMO as "sensitive locations" under state law, and seeks commitments from contractors and service providers (particularly school resource officers) not to facilitate immigration enforcement at these locations unless law requires it.
- TACMO provides the Attorney General's Know Your Educational Rights handout to all families upon enrollment. This handout is also posted in all administrative buildings on campus, and is available on the school website.
- TACMO also provides information about children's educational rights as contained in this Policy, to all families upon enrollment and/or with the Family Handbook.

SUPPORT FOR FAMILIES (Notice of BP 26-002)

- Emergency Contacts: You may update your student's emergency contact information anytime. We encourage you to include a trusted adult or multiple adults who can care for your child if you become unavailable. We use this information only for emergencies.

- Caregivers Authorization Affidavit: We encourage families to support relative caregivers in completing a Caregivers Authorization Affidavit. We will rely on a signed, completed Affidavit to allow an authorized caregiver to enroll a student in school and to consent to school-related medical care. A parent's signature is not required on the Caregiver Authorization Affidavit. This form is available [HERE](#).
- If Parents Are Detained: We release students to emergency contacts or anyone with a Caregiver's Authorization Affidavit. We contact child protective services only if we cannot arrange care through provided contacts.
- Family Safety Plans: We encourage families to develop safety plans identifying trusted adults who can care for students and locations of important documents (birth certificates, passports, medical information).
- Resources for Detained Family Members:
- ICE Detainee Locator: <https://locator.ice.gov/odls#/search>
- Legal Assistance: California organizations accredited by Board of Immigration Appeals at <https://www.justice.gov/eoir/recognition-accreditation-roster-reports>; Self-Help Centers at <http://www.courts.ca.gov/selfhelp-selfhelpcenters.htm>
- Consulates/Embassies: Contact your country of origin's consulate for assistance

ANTI-BULLYING AND HATE CRIMES (Notice of BP 26-002)

We educate students about respecting all peers and the harmful effects of bullying based on protected characteristics. We train staff to eliminate hostile environments and respond to harassment. Students who experience hate crimes have the right to report them. Review our complete Harassment, Discrimination, Intimidation, & Bullying Policy and Uniform Complaint Procedures in the school office.

Privacy Constraint

The notification shall not include any personally identifiable information.

GENERAL PRINCIPALS (BP 26-002)

BOA does not request citizenship or immigration documents, information, or proof of citizenship or immigration status for enrollment, other than documents we might review but not retain to establish a child's birthdate. TACMO does not collect information about students' or families' citizenship or immigration status except when state or federal law requires it to administer education programs. TACMO does not:

- Allow school resources or data to create registries based on race, gender, sexual orientation, religion, ethnicity, or national origin
- Inquire about students' or parents' citizenship or immigration status
- Require documentation that may indicate immigration status (green cards, voter registration, passports, citizenship papers) to the exclusion of other permissible documents
- Use any information the school might possess about immigration status, citizenship status, or national origin to discriminate against students or families or bar children from enrollment

RIGHTS AND PROTECTIONS (Notice of BP 26-002)

- Non-Discrimination: We prohibit discrimination, harassment, intimidation, and bullying based on immigration status, nationality, race, ethnicity, citizenship status, religion, national origin, or ancestry. We promptly investigate all complaints and take appropriate action.
- Enrollment: We do not request citizenship or immigration documentation for enrollment, other than documents we might review but not retain to establish a child's birthdate. We accept various documents to establish residence (utility bills, rental agreements, pay stubs, declarations of residency) and age (birth certificates, baptism certificates, passports, or affidavits). Students experiencing homelessness may enroll even without typical documentation if otherwise eligible.
- Privacy of Information: We do not collect or maintain information about students' or families' citizenship or immigration status except when required by law for specific education programs. If we do, we collect such information separately from enrollment and do not use it to discriminate or prevent school attendance.
- Social Security Numbers: We do not require Social Security numbers for enrollment. We may request the last four digits of an adult household member's number only to establish eligibility for free or reduced-price meals. Students can still qualify without providing this information if they meet income requirements.

INFORMATION SHARING LIMITS (Notice of BP 26-002)

We do not share student information that might indicate immigration or citizenship status unless authorized by the Family Educational Rights and Privacy Act (FERPA) or required by valid court orders, warrants, or subpoenas. We provide parents notice before responding to such requests (except in child abuse cases or when prohibited).

- Immigration Enforcement Officers: Without written parental consent, we do not provide student information to immigration enforcement officers unless they present a valid judicial warrant, judicial subpoena, or court order signed by a judge. ICE administrative warrants do not authorize access to nonpublic school areas or student information.

Notification Methods

Specify the secure methods used for two-way communication to reach the required recipients, such as mass communication systems, email, or school portals, and detail how these methods are maintained.

Parent Square will be used for two-way communication as well as for mass communication efforts.

Resource Provision (Optional but Encouraged)

The notification may include a hyperlink to additional resources for families regarding:

- Educational rights
- State laws that protect parents' and students' privacy and confidentiality
- Counseling or support services (including services that support families impacted by immigration enforcement and model policies adopted by the LEA).

Annual Evaluation

This plan will be evaluated and amended, as needed, by the school safety planning committee, but shall be evaluated at least once a year.

Staff will attend and participate in annual SB 98 and immigration enforcement notification training. Training will cover: roles and responsibilities, timelines, confidentiality and non-discrimination policies.

Public Availability

An updated file of all safety-related plans and materials shall be readily available for inspection by the public.

The Comprehensive School Safety Plan (CSSP) is available for inspection by the public. Copies may be obtained from the school office or on our website at <https://www.theacademiescharters.org/compliance>.

State Guidance

Compliance with this plan should align with the checklist for developing a comprehensive school safety plan, which the Department of Education is required to maintain and conspicuously post on its internet website

BOA is in compliance with all CDE requirements for the Comprehensive School Safety Plan (CSSP).



ENCLOSURE #11

ENCLOSURE SUMMARY

Consideration of Approval of the Revised Comprehensive School Safety Plan (CSSP) for Sycamore Valley Academy

FROM: Karin Aure

DATE: 2/17/2026

BACKGROUND: A new law (SB98) requires California public schools to notify campus communities when immigration enforcement is confirmed on site. These Procedures for Immigration Enforcement Notification are to be included in a school's Comprehensive School Safety Plan (CSSP). With this addition, the CSSP needs to be re-approved.

SUPERINTENDENT'S RECOMMENDATION: Approve.

Procedures for Immigration Enforcement Notification

Confirmation Protocol

Detail the specific process and designated staff member (e.g., principal, superintendent) responsible for confirming the presence of immigration enforcement on the schoolsite, which triggers the notification requirement.

OUR COMMITMENT TO ALL STUDENTS (Notice of BP 26-002)

We provide a safe, welcoming environment for all students regardless of immigration status or religious beliefs. We limit immigration enforcement activities at our facilities consistent with California law.

CAMPUS ACCESS PROCEDURES (Notice of BP 26-002)

Immigration enforcement officers carrying out immigration enforcement activities may not enter nonpublic school areas without a valid judicial warrant or court order. In the event of an enforcement activity authorized by a judicial order, our staff will:

- Request credentials and documentation from any officer
- Contact the school site administrator and/or superintendent before granting access
- Request that officers not interrupt instruction
- Document all interactions and notify parents, staff, and students pursuant to the procedures outlined in our Comprehensive School Safety Plan
- Report attempts to access campus or students to the California Department of Justice and to the Charter School Board of Directors

RESPONSE PROCEDURES (Notice of BP 26-002)

- Staff notify the school site administrator (or designee) and superintendent as soon as practicable about any immigration enforcement official request for student access, campus access, or document review.
- Staff take these steps when an immigration or any other law enforcement official arrives at a school site:
 1. Initial Contact: Explain to the official that staff must first notify and receive direction from the site administrator and/or superintendent.
 2. Purpose: Ask and document the official's stated reason for being at the school site.
 3. Documentation: Request and copy the officer's credentials (name and badge number) and supervisor's phone number, and to produce documentation authorizing school site access.
 4. Record Keeping: Make and retain copies of documentation the official produces.
 5. Exigent Circumstances: If the official declares exigent circumstances (such as a felony in progress on the school site) and demands immediate access, comply with orders and immediately contact the site administrator.
 6. Levels of Response: If no exigent circumstances exist, respond according to the official's documentation:
 - ICE or other administrative warrant: For warrants not signed by a judge, do not permit entry to nonpublic areas of the school site. Refer to site administrator and/or superintendent.
 - Judicial/court-issued warrant or court order: Compliance is usually required to follow what is described in the court-issued order. When feasible, consult school site administrator and superintendent or legal counsel for next steps.
 - Subpoena: Physical access to the school site is not required. Subpoenas seek documents. Inform the school site administrator and/or superintendent and await instructions. Do not permit entry to nonpublic areas.
 7. Cooperation Without Consent: While staff should not consent to access except as described above, they should not physically impede law enforcement officials, even if officials appear to exceed warrant authorization. Document law enforcement officials' actions if they enter without consent.
 8. Parental Notification: The school site administrator may notify the student's parent or guardian's consent if a law enforcement official requests or gains access to a student for immigration enforcement, unless access is pursuant to a judicial warrant.
 9. Required Notifications:
 - The Superintendent or designee submits a timely report to the Board of Directors regarding immigration enforcement requests, actions, and TACMO's responses, ensuring confidentiality of potentially identifying information.
 - The Superintendent or designee emails the Bureau of Children's Justice at BCJ@doj.ca.gov regarding any immigration enforcement official's attempt to access the school site or a student.
 - TACMO follows its Comprehensive School Safety Plan (CSSP) procedures for notifying parents, guardians, students, teachers, administrators, and staff when TACMO confirms immigration enforcement presence on campus.

NOTIFICATION PROCEDURES

The superintendent and/or principal (or designee) is responsible for confirming the presence of immigration enforcement on the schoolsite. Confirmation triggers the notification requirement.

- Front office staff sends message to staff through ActVnet Hazard function that immigration enforcement staff is on

campus. Staff are to remain calm, refrain from discussing the situation, carry on as usual, and wait for further instructions.

- Central office staff (or designee), under direction of superintendent and/or principal (or designee), sends pre-loaded notification to parents/guardians, delivered in their language preference.
- Messages are composed sensitively and convey only permitted, non-identifying information. No student or staff information regarding immigration status is collected, discussed, or disclosed at any time.
- Office staff documents timing and method of all notifications for compliance tracking.

Required Notification Recipients

The procedures must ensure notification is issued to the following groups:

- Parents and guardians of pupils
- Teachers
- Administrators
- School personnel

Notification of confirmed immigration enforcement on the school site will be issued to parents/guardians, teachers, administrators, and other school personnel. All notifications, especially those related to immigration-enforcement presence, will:

- Use plain, concise language
- Avoid technical or legal jargon
- Be accessible to all families, including those with different language needs
- Be conducted in a timely manner

Notification Timing

Specify the timeline for issuing notification following confirmation, ensuring it aligns with safety goals and minimizes panic.

The content and timing of a notification shall consider the safety and well-being of the pupils, employees, and community members of the school site when determining when and how to issue the notification to parents and guardians of pupils, teachers, administrators, and school personnel. Notification will be conducted within a reasonable time period. The notification provided may also include a hyperlink to additional resources for families with information about their educational rights, state laws that protect parents' and students' privacy and confidentiality, and, if available, counseling or support services, which may include services that support families impacted by immigration enforcement.

Safety and Well-being Standard

The content and timing of the notification shall consider the safety and well-being of the pupils, employees, and community members of the schoolsite.

PURPOSE AND COMMITMENT (BP 26-002)

- The Academies Charter Management Organization (TACMO) ("Charter School") fosters a safe, welcoming environment where all students, educators, and staff feel supported and connected. TACMO supports all students' right to education regardless of immigration status. State law requires that all public schools adopt policies in that regard.
- TACMO finds school facilities, official school activities (including those in public places), adjacent areas, and all property owned, controlled, or leased by TACMO as "sensitive locations" under state law, and seeks commitments from contractors and service providers (particularly school resource officers) not to facilitate immigration enforcement at these locations unless law requires it.
- TACMO provides the Attorney General's Know Your Educational Rights handout to all families upon enrollment. This handout is also posted in all administrative buildings on campus, and is available on the school website.
- TACMO also provides information about children's educational rights as contained in this Policy, to all families upon enrollment and/or with the Family Handbook.

SUPPORT FOR FAMILIES (Notice of BP 26-002)

- Emergency Contacts: You may update your student's emergency contact information anytime. We encourage you to include a trusted adult or multiple adults who can care for your child if you become unavailable. We use this information only for

emergencies.

• Caregivers Authorization Affidavit: We encourage families to support relative caregivers in completing a Caregivers Authorization Affidavit. We will rely on a signed, completed Affidavit to allow an authorized caregiver to enroll a student in school and to consent to school-related medical care. A parent's signature is not required on the Caregiver Authorization Affidavit. This form is available [HERE](#).

• If Parents Are Detained: We release students to emergency contacts or anyone with a Caregiver's Authorization Affidavit. We contact child protective services only if we cannot arrange care through provided contacts.

• Family Safety Plans: We encourage families to develop safety plans identifying trusted adults who can care for students and locations of important documents (birth certificates, passports, medical information).

• Resources for Detained Family Members:

• ICE Detainee Locator: <https://locator.ice.gov/odls#/search>

• Legal Assistance: California organizations accredited by Board of Immigration Appeals at

<https://www.justice.gov/eoir/recognition-accreditation-roster-reports>; Self-Help Centers at <http://www.courts.ca.gov/selfhelp-selfhelpcenters.htm>

• Consulates/Embassies: Contact your country of origin's consulate for assistance

ANTI-BULLYING AND HATE CRIMES (Notice of BP 26-002)

We educate students about respecting all peers and the harmful effects of bullying based on protected characteristics. We train staff to eliminate hostile environments and respond to harassment. Students who experience hate crimes have the right to report them. Review our complete Harassment, Discrimination, Intimidation, & Bullying Policy and Uniform Complaint Procedures in the school office.

Privacy Constraint

The notification shall not include any personally identifiable information.

GENERAL PRINCIPALS (BP 26-002)

SVA does not request citizenship or immigration documents, information, or proof of citizenship or immigration status for enrollment, other than documents we might review but not retain to establish a child's birthdate. TACMO does not collect information about students' or families' citizenship or immigration status except when state or federal law requires it to administer education programs. TACMO does not:

- Allow school resources or data to create registries based on race, gender, sexual orientation, religion, ethnicity, or national origin
- Inquire about students' or parents' citizenship or immigration status
- Require documentation that may indicate immigration status (green cards, voter registration, passports, citizenship papers) to the exclusion of other permissible documents
- Use any information the school might possess about immigration status, citizenship status, or national origin to discriminate against students or families or bar children from enrollment

RIGHTS AND PROTECTIONS (Notice of BP 26-002)

- Non-Discrimination: We prohibit discrimination, harassment, intimidation, and bullying based on immigration status, nationality, race, ethnicity, citizenship status, religion, national origin, or ancestry. We promptly investigate all complaints and take appropriate action.
- Enrollment: We do not request citizenship or immigration documentation for enrollment, other than documents we might review but not retain to establish a child's birthdate. We accept various documents to establish residence (utility bills, rental agreements, pay stubs, declarations of residency) and age (birth certificates, baptism certificates, passports, or affidavits). Students experiencing homelessness may enroll even without typical documentation if otherwise eligible.
- Privacy of Information: We do not collect or maintain information about students' or families' citizenship or immigration status except when required by law for specific education programs. If we do, we collect such information separately from enrollment and do not use it to discriminate or prevent school attendance.
- Social Security Numbers: We do not require Social Security numbers for enrollment. We may request the last four digits of an adult household member's number only to establish eligibility for free or reduced-price meals. Students can still qualify without providing this information if they meet income requirements.

INFORMATION SHARING LIMITS (Notice of BP 26-002)

We do not share student information that might indicate immigration or citizenship status unless authorized by the Family Educational Rights and Privacy Act (FERPA) or required by valid court orders, warrants, or subpoenas. We provide parents notice

before responding to such requests (except in child abuse cases or when prohibited).

- Immigration Enforcement Officers: Without written parental consent, we do not provide student information to immigration enforcement officers unless they present a valid judicial warrant, judicial subpoena, or court order signed by a judge. ICE administrative warrants do not authorize access to nonpublic school areas or student information.

Notification Methods

Specify the secure methods used for two-way communication to reach the required recipients, such as mass communication systems, email, or school portals, and detail how these methods are maintained.

Parent Square will be used for two-way communication as well as for mass communication efforts.

Resource Provision (Optional but Encouraged)

The notification may include a hyperlink to additional resources for families regarding:

- Educational rights
- State laws that protect parents' and students' privacy and confidentiality
- Counseling or support services (including services that support families impacted by immigration enforcement and model policies adopted by the LEA).

Annual Evaluation

This plan will be evaluated and amended, as needed, by the school safety planning committee, but shall be evaluated at least once a year.

Staff will attend and participate in annual SB 98 and immigration enforcement notification training. Training will cover: roles and responsibilities, timelines, confidentiality and non-discrimination policies.

Public Availability

An updated file of all safety-related plans and materials shall be readily available for inspection by the public.

The Comprehensive School Safety Plan (CSSP) is available for inspection by the public. Copies may be obtained from the school office or on our website at <https://www.theacademiescharters.org/compliance>.

State Guidance

Compliance with this plan should align with the checklist for developing a comprehensive school safety plan, which the Department of Education is required to maintain and conspicuously post on its internet website

SVA is in compliance with all CDE requirements for the Comprehensive School Safety Plan (CSSP).



ENCLOSURE #12

ENCLOSURE SUMMARY

Consideration of Approval of Audit Services for 2025-2026

FROM: Karin Aure

DATE: 2/17/2026

BACKGROUND: Schools are required to have an annual, independent financial and compliance audit to ensure fiscal accountability, proper use of public funds, and compliance with federal or state regulations.

A typical auditor rotation pattern for schools is a three-year cycle, so long as the audit experience is positive and the outcome of quality. Often after three years, a new search for audit services and RFP process is implemented.

Consistent with this approach and in consideration of the outcome and experience of our audit with Christy White, the recommendation is to continue with this firm for a second year.

SUPERINTENDENT'S RECOMMENDATION: Approve.

January 28, 2025

Governing Board and Management
The Academies CMO
PO Box 1189
Visalia, CA 93279

We are pleased to confirm our understanding of the services we are to provide for The Academies CMO for the fiscal year ending June 30, 2025, with the option to renew for fiscal years ending June 30, 2026, and 2027.

Audit Scope

We will conduct an audit of the financial statements of The Academies CMO, (the “Organization”), which comprise the statement of financial position as of June 30, 2025, 2026, and 2027, the related statements of activities, functional expenses and cash flows for the year then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

1. LEA Organization Structure
2. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Reconciliation of Financial Reports –Annual Financial and Budget Report with Audited Financial Statements

**A Federal Single Audit under Uniform Guidance is applicable in any year that the Organization expends more than the Single Audit Threshold in Federal funds.*

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable
- An opinion (or disclaimer of opinion) on compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance, and the *Guide for Annual Audits of K-12 Local Education Agencies and the State Compliance Reporting* and will include test of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations are attributable to the Organization or to acts by management of employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audit nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Audit Procedures-Internal Controls

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance. A Federal Single Audit under Uniform Guidance becomes applicable when the Organization expends more than the Single Audit Threshold in Federal funds in any given year.

Tax Preparation and Other Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary for the fiscal years ending June 30, 2025, 2026, and 2027. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the informational returns, but management must make all decisions with regard to those matters.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

If, during our tax preparation, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to tax preparation, it is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of The Academies CMO. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to ten copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. We will file the report by the published deadline with the Office of the State Controller, California Department of Education, the authorizing agency(ies) of the Organization's charter school(s), and, if different, the applicable County Office of Education and/or Superintendent of Schools where each charter school operates. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for professional services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<i>(optional)</i>	<i>(optional)</i>
	2024-25	2025-26
	2026-27	
Audit Services*	\$ 23,050	\$ 24,895
Tax Preparation: Form 990 & Form 199	2,500	2,500
Total Cost of Professional Services	<u>\$ 25,550</u>	<u>\$ 27,395</u>
		<u>\$ 31,385</u>

*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$5,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than the Single Audit Threshold in Federal funds.

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of charter schools or other programs operated by the The Academies CMO during the period under this agreement, shall be in addition to the above maximum fee.

Optional tax preparation services will only be performed if noted as agreed upon by selection of "audit and tax preparation" in your response. Selection of "audit only" will exclude our responsibilities to perform the tax preparation services noted within this letter unless these services are outlined in a separate engagement letter. Our responsibilities do not include preparation of any other tax returns not previously mentioned that may be due to any taxing authority.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. For tax preparation services, each annual engagement will be complete upon the delivery of completed tax returns to you.

In the event that the nonprofit organization operating a single charter school experiences a school closure, a retainer in the full amount of the annual contract would be deemed necessary prior to beginning services for that year.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 local education agencies pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2025, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2027 may be secured on a year by-year-basis, subject to the agreement of the Organization and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc. has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Marcy Kearney, CPA
Partner
Christy White, Inc.

RESPONSE:

This letter correctly sets forth the understanding of The Academies CMO.

Please check your selection:

Audit Only

Audit and Tax Preparation

Donya Ball
Donya Ball (Feb 10, 2025 21:09 PST)

Signature

Superintendent

Title

02/10/2025

Date



ENCLOSURE #13

ENCLOSURE SUMMARY

Consideration of Approval of the Fee Agreement with Rosenberg Cassady LLP

FROM: Karin Aure

DATE: 2/17/2026

BACKGROUND: Sarah Cassady, Esq., previously of Young Minney & Corr (YM&C), recently changed law firms. Ms. Cassady has been The Academies' first point of contact at YM&C for several years, providing reliable and responsive support throughout that time. Her knowledge around certain cases is deep and would be difficult to transfer.

While continuing to maintain a contract with YM&C provides breadth and depth in the field of charter school and educational law, approving this fee agreement with Rosenberg Cassady LLP would provide additional flexibility and choice to ensure the best guidance and representation for specific needs.

SUPERINTENDENT'S RECOMMENDATION: Approve.

ATTORNEY-CLIENT FEE AGREEMENT

Rosenberg Cassady LLP (“Attorney”) and The Academies Charter Management Organization (“Client”) hereby agree that Attorney will provide legal services to Client on the terms set forth below.

1. CONDITIONS

This Agreement will not take effect, and Attorney will have no obligation to provide legal services, until: (a) Client returns a signed copy of this Agreement; and (b) Attorney acknowledges acceptance of representation by counter-signing this Agreement and returning a fully executed copy to Client. Upon satisfaction of these conditions, this Agreement will be deemed to take effect retroactive to February 3, 2026.

2. SCOPE OF SERVICES AND ATTORNEY’S DUTIES

Client hires Attorney to provide legal services in the following matter: charter school general counsel and advisory services. Attorney will provide those legal services reasonably required to represent and advise Client. Attorney will take reasonable steps to keep Client informed of progress and to respond to Client’s inquiries.

Except as described above, this Agreement does not cover litigation services of any kind, whether in court, arbitration, administrative hearings, or government agency hearings other than hearings before chartering authorities or the State Board of Education. A separate written agreement for these services or services in any other matter not described above will be required.

3. CLIENT’S DUTIES

Client agrees to be truthful with Attorney and not to withhold information, to cooperate, to keep Attorney informed of any information or developments which may come to Client’s attention, to abide by this Agreement, to pay Attorney’s bills on time, and to keep Attorney advised of Client’s address, telephone number and whereabouts. Client will assist Attorney by timely providing necessary information and documents.

4. LEGAL FEES AND BILLING PRACTICES

Client agrees to pay by the hour at Attorney’s rates as set forth below for all time spent on Client’s matter by Attorney and Attorney’s legal personnel. Current hourly rates for legal personnel are as follows:

Attorneys	\$350.00/hour
Paralegals	\$200.00/hour
Project Specialists	\$200.00/hour
Law Clerks	\$100.00/hour

The rates on this schedule are subject to change on thirty (30) days written notice to Client. If Client declines to pay increased rates, Attorney will have the right to withdraw as attorney for Client if permitted under the Rules of Professional Conduct of the State Bar of California and/or applicable law.

The time charged will include, but is not limited to, the time Attorney spends on telephone calls, e-mails and other electronic communications relating to Client's matter, including calls and e-mails with Client and other parties and attorneys. The legal personnel assigned to Client's matter may confer among themselves about the matter, as required and appropriate. When they do confer, each person will charge for the time expended, as long as the work done is reasonably necessary and not duplicative. Time is billed in minimum increments of one-tenth (.1) of an hour. Attorney will charge for waiting time and for travel time, both local and out of town.

5. COSTS AND OTHER CHARGES

Attorney may incur various costs and expenses in performing legal services under this Agreement. Client agrees to pay for all costs, disbursements and expenses in addition to the hourly fees. The costs and expenses commonly include notary fees, messenger and other delivery fees, postage, outside photocopying and other reproduction costs, travel costs including parking, mileage, transportation, meals and hotel costs, investigation expenses, translator/interpreter fees, consultants' fees and other similar items. The foregoing external costs and expenses will be charged at Attorney's cost.

Out-of-town travel. Client agrees to pay transportation, meals, lodging and all other costs of any necessary out-of-town travel by Attorney and Attorney's personnel. Client will also be charged standard hourly rates for the time legal personnel spend traveling.

Experts, Consultants and Investigators. To aid in the preparation or presentation of Client's case, it may become necessary to hire expert witnesses, consultants or investigators. Client agrees to pay such fees and charges. Attorney will select any expert witnesses, consultants or investigators to be hired, and Client will be informed of persons chosen and their charges.

Attorney will obtain Client's consent before incurring any individual costs in excess of \$1,000.00.

6. BILLS

Attorney will send Client periodic bills for fees and costs incurred. Each bill will be payable within 15 days of its transmission date. Client may request a bill at intervals of no less than 30 days. If Client so requests, Attorney will provide one within 10 days. Bills for the fee portion of the bill will include the amount, rate, basis for calculation, or other method of determination of the Attorney's fees. Bills for the cost and expense portion of the bill will clearly identify the costs and expenses incurred and the amount of the costs and expenses. Client agrees to promptly review all bills rendered by Attorney and to promptly communicate any objections, questions, or concerns about their contents.

7. CLIENT APPROVAL NECESSARY FOR SETTLEMENT

Attorney will not make any settlement or compromise of any nature of any of Client's claims without Client's prior approval. Client retains the absolute right to accept or reject any settlement.

8. DISCHARGE AND WITHDRAWAL

Client may discharge Attorney at any time. Attorney may withdraw with Client's consent or for good cause or if permitted under the Rules of Professional Conduct of the State Bar of California and/or applicable law. Among the circumstances under which Attorney may withdraw are: (a) with

the consent of Client; (b) Client's conduct renders it unreasonably difficult for the Attorney to carry out the employment effectively; and/or (c) Client fails to pay Attorney's fees or costs as required by this Agreement. Notwithstanding the discharge, Client will remain obligated to pay Attorney at the agreed rates for all services provided and to reimburse Attorney for all costs advanced.

9. CONCLUSION OF SERVICES

When Attorney's services conclude, whether by completing the services covered by this Agreement, or by discharge or withdrawal, all unpaid charges for fees or costs will be due and payable immediately.

Client may have access to Client's case file at Attorney's office at any reasonable time. At the end of the engagement, Client may request the return of Client's case file. If Client has not requested the return of Client's file, and to the extent Attorney has not otherwise delivered it or disposed of it consistent with Client's directions, Attorney will retain the case file for a period of two years, after which Attorney is authorized by this agreement to have the case file destroyed. If Client would like Attorney to maintain Client's case file for more than two years after the conclusion of Attorney's services for Client on a given matter, a separate written agreement must be made between Attorney and Client, which agreement may provide for Client to bear the cost of maintaining the file. In the event Client requests that Attorney transfer possession of Client's case file to Client or a third party, Attorney is authorized to retain copies of the case file. The case file includes Client materials and property as defined in Rule 1.16(e)(1) of the California Rules of Professional Conduct.

10. DISCLAIMER OF GUARANTEE AND ESTIMATES

Nothing in this Agreement and nothing in Attorney's statements to Client will be construed as a promise or guarantee about the outcome of the matter. Attorney makes no such promises or guarantees. Attorney's comments about the outcome of the matter are expressions of opinion only, are neither promises nor guarantees, and will not be construed as promises or guarantees. Any deposits made by client or estimate of fees given by Attorney are not a representation of a flat fee and will not be a limitation on fees or a guarantee that fees and costs will not exceed the amount of the deposit or estimate. Actual fees may vary significantly from estimates given.

Client understands and acknowledges that the area of charter school law is vague and uncertain. Client acknowledges that Attorney may require consultation with outside third-parties and subject-matter specialists for the benefit of Client, such as in the areas of special education law. Attorney does not purport to have knowledge of all provisions of law that may apply to Client's operations, but will apply best efforts, within the reasonable confines of the Client's budget, to identify issues that may impact Client.

11. PROFESSIONAL LIABILITY INSURANCE DISCLOSURE

Pursuant to California Rule of Professional Conduct 1.4.2.(a), Attorney informs you in writing that Attorney has professional liability insurance.

12. NO TAX ADVICE OR FINANCIAL SERVICES

Attorney is not a professional accountant or financial advisor. Attorney has not been retained to provide Client with any tax, financial, or accounting advice. Any advice or rendered documents prepared by Attorney may have specific financial or tax ramifications, which Client is solely

responsible for. To be sure Client understands and is certain of all the potential tax consequences, Client should consult with tax advisors regarding these matters.

13. NO EMPLOYMENT RELATIONSHIP OR OPERATIONAL ROLE

As outside general counsel, Attorney is strictly a vendor or independent contractor of Client on a fee-for-service basis. Attorney is not an employee or officer of Client. Attorney does not assume responsibility for Client's deadlines (e.g., deadlines related to the Local Control and Accountability Plan, payment of wages and compensation, etc., which shall remain Client's sole responsibility.

14. ENTIRE AGREEMENT

This Agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties.

15. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY

If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

16. MODIFICATION BY SUBSEQUENT AGREEMENT

This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both of them.

17. EFFECTIVE DATE

This Agreement will govern all legal services performed by Attorney on behalf of Client commencing with the date Attorney first performed services. The date at the beginning of this Agreement is for reference only. Even if this Agreement does not take effect, Client will be obligated to pay Attorney the reasonable value of any services Attorney may have performed for Client.

THE PARTIES HAVE READ AND UNDERSTOOD THE FOREGOING TERMS AND AGREE TO THEM AS OF THE DATE ATTORNEY FIRST PROVIDED SERVICES. IF MORE THAN ONE CLIENT SIGNS BELOW, EACH AGREES TO BE LIABLE, JOINTLY AND SEVERALLY, FOR ALL OBLIGATIONS UNDER THIS AGREEMENT. CLIENT WILL RECEIVE A FULLY EXECUTED COPY OF THIS AGREEMENT.

DATED: _____

Organization

Address:

Telephone:

E-mail Address:

The Academies Charter Management

DATED: _____

ROSENBERG CASSADY LLP

By: _____

Sarah Cassady