

Form 700 Filers

Statement of Economic Interests

A Training for Fresno Unified School District



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Education & External Affairs Unit, Legal Division

January 14 & 20, 2026

Please note that the FPPC does not permit the recording of our workshops or webinars. However, the FPPC will provide copies of the training materials used during the workshop that may be distributed to attendees. Additionally, the FPPC has prerecorded [YouTube tutorials](#) that can be accessed online.

Objectives

1. Introduction

Gain a basic understanding of the Statement of Economic Interests (Form 700) and reporting obligations

2. Filing Deadlines

Learn about important filing deadlines and conflict of interest codes

3. Disclosure

Understand how your disclosure categories affect your reporting obligations

4. Schedules

Review each schedule of the Statement of Economic Interests (Form 700) and view reporting examples

5. Tools & Resources

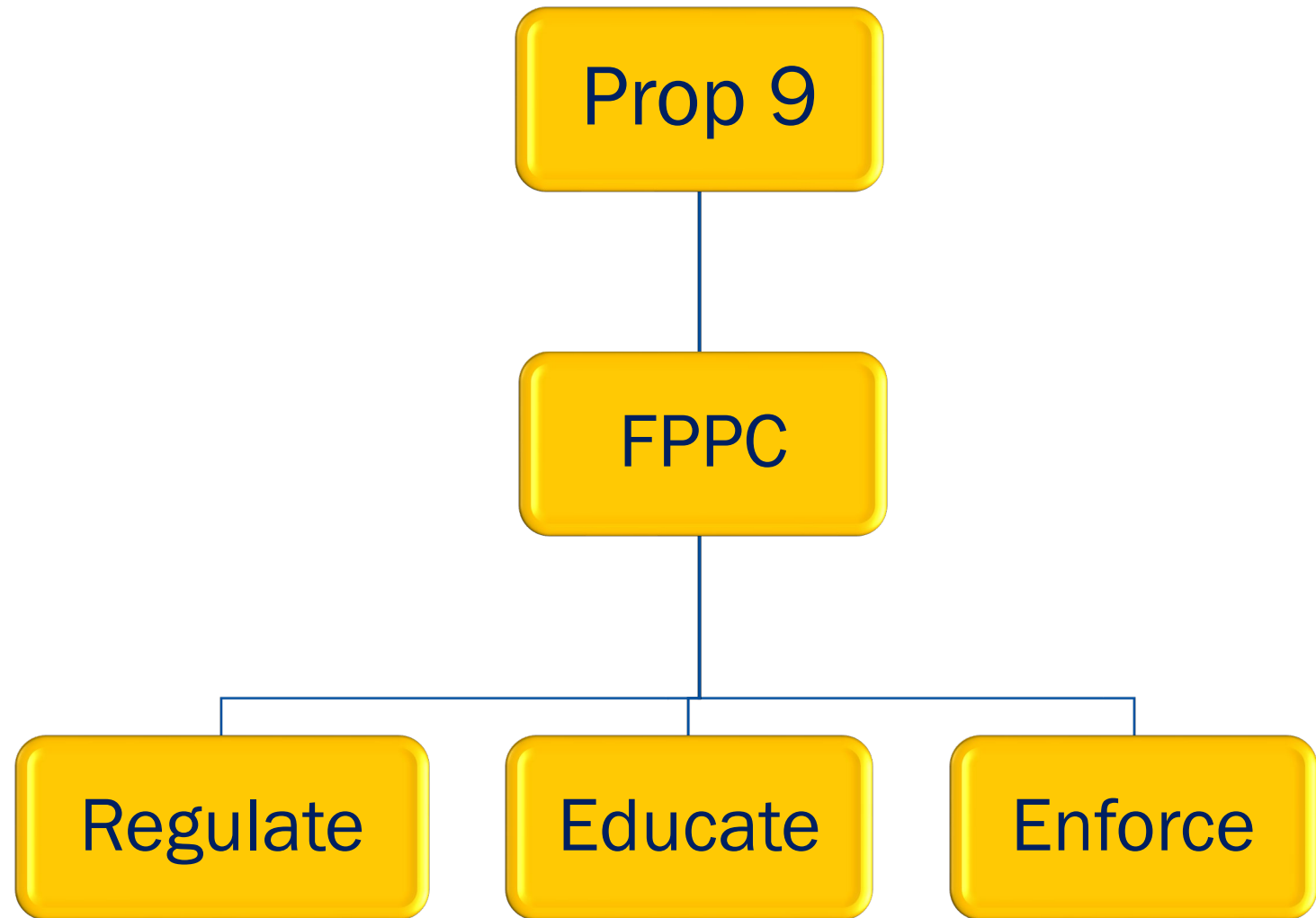
Learn where to find Statement of Economic Interests (Form 700) resources



Introduction

The Political Reform Act and the FPPC were created in 1974 when California voters approved Proposition 9.

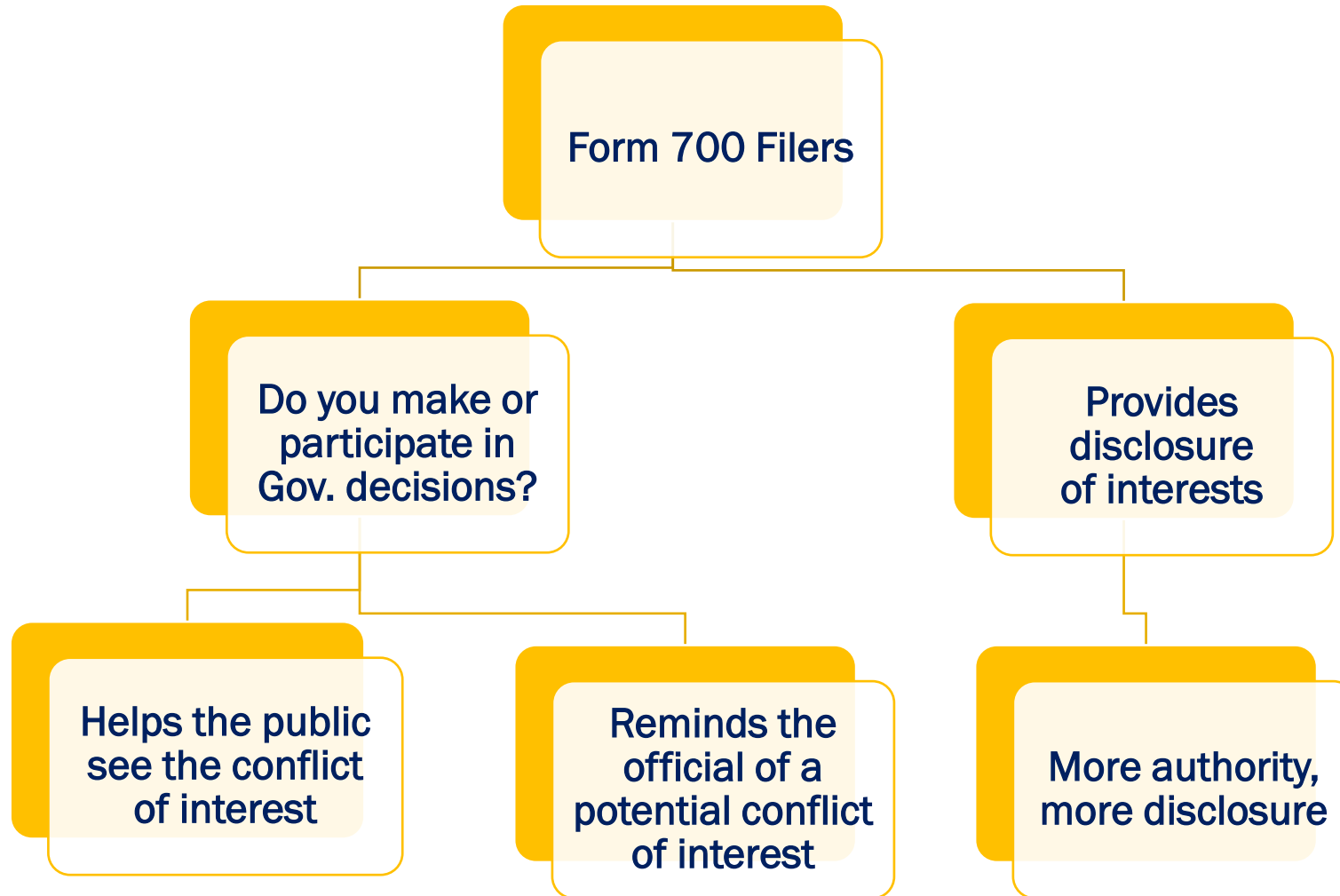
FPPC's Mission is to promote the integrity of state and local government in California through fair, impartial interpretation and enforcement of political campaigns, lobbying, and conflict of interest laws.



Conflict of Interest Code and Form 700

- State and local government agencies must adopt a conflict of interest code.
- The code designates positions within the agency that make or participate in making governmental decisions.
- Individuals in these positions file Form 700.
- Disclosure responsibilities are assigned to each position based on the decision-making authority of that position.

What and Why of the Form 700?



Purpose of Disclosure

§87100 - A public official at any level of state or local government shall not make, participate in making, or in any way attempt to use the public official's official position to influence a governmental decision in which the official knows or has reason to know the official has a financial interest.

~ As a result ~

The Political Reform Act requires most state and local government officials and employees to disclose certain personal assets and income publicly.

Disqualification

Public officials are required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests.

~

Prospective Employment Provision – Prohibits any public official from making, participating in making, or influencing a governmental decision that directly relates to a prospective employer while negotiating or after reaching an employment arrangement.
(Section [87407](#); Regulation [18747](#).)

Components of a Conflict of Interest Code

1. Incorporation Section

- Where you file;
- Who you file with.

2. Designated Positions

- Which positions involve decision-making authority;
- Which positions involve contract decisions.

3. Disclosure Categories

- What are your reportable sources;
- Tailored to your position and duties.

Fresno Unified School District Filing Officer
Pamela Bartlett
Pamela.Bartlett@fresnounified.org
(559) 457-6204

Incorporation Section

Example

- Designates where the Form 700s are filed and retained (i.e., the agency or the FPPC)*



Conflict of Interest Code of the Fresno Unified School District

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict-of-interest code of the Fresno Unified School District ("District").

The Form 700s for designated positions, other than the District's Governing Board Members and Superintendent, shall be filed with the District. The Governing Board Members and Superintendent are to file their original Form 700s directly with the Clerk of the Board for the Fresno County Board of Supervisors using the electronic filing system. If the Form 700s are not filed electronically, the paper Form 700 and waiver shall be filed with the District and, upon receipt of these paper Form 700s with waivers, the District shall make and retain a copy and forward the original to the Clerk of the Board of Supervisors.

The District shall retain a copy of all electronically filed Form 700s, a copy of all paper Form 700s with waivers and the original Form 700s of designated positions and shall make the Form 700s available for public review, inspection, and reproduction. (Gov. Code section 81008.)

The provisions of all Conflict of Interest Codes and amendments thereto previously adopted by the Agency are hereby superseded.

Designated Positions

Disclosure Categories

1	
1	
1	
1	
1	
1	
1	
1	
1	
1	
Buyer I, II, III, IV	2, 3
Members of Audit Committee	2, 3
Members of Citizen's Bond Oversight Committee	2, 3
Directors on Joint Health Management Board (JHMB)	2, 3
Purchasing Technician	2, 3
Administrative Analyst	4
Advisor, Guidance Learning, Behavior Support	4
Analyst I, II	4
Athletic Trainer	4
Business Operations Manager	4
Coordinator, I, II	4
Counselor, Head/School	4
Design Lead	4
Supervisor, District, I, II	4
Executive Assistant to Superintendent	4
Executive Chef	4
Manager I, II, III	4
Nutritionists	4
Occupational Therapist	4
Ombudsman	4
Physical Therapist	4
Principal I, II, III, IV, V, Special Assignment	4
School Psychologists	4
Social Worker, Clinical, School	4
Specialists, Behavioral Intervention	4
Vice Principal I, II, III, Special Assignment	4

- Lists agency positions that involve the making or participating in making decisions that “may foreseeably have a material effect on any financial interest”
- Assigned disclosure categories

DISCLOSURE CATEGORIES

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

Disclosure Category 1:

Interests in real property located within the jurisdiction, or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency and investments and business positions in business entities, and income, including gifts, loans, and travel payments, from all sources.

Disclosure Category 2:

Interests in real property located within the jurisdiction, or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency.

Disclosure Category 3:

Investments and business positions in business entities, and income, including gifts, loans, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the agency.

Disclosure Category 4

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the designated position's division or department.

Disclosure Category 5

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that filed a claim against the agency during the previous two years, or have a claim pending.

Disclosure Category 6

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources of the type to request an entitlement to use agency property or facilities, including, but not limited to:

- a license
- utility permit
- station vendor permit

Disclosure Categories

- Lists description of the types of interests officials in one or more position classifications must disclose on their Form 700s.
- The categories must be tailored to the financial interests affected and must not require public officials to disclose private financial information that does not relate to their public employment.

SB 852 – Public Officials Who Manage Public Investments

- Effective January 1, 2026, all public officials who manage public investments file their Form 700 electronically via the FPPC portal.
- This bill corrects an inadvertent omission from last year's bill AB 1170, which left off one category of Section 87200 Filers, public officials who manage public investments.
- [Regulation 18700.3](#) defines Consultant and Public Official Who Manages Public Investments.
- The FPPC's SEI Unit has sent notices to filing officials regarding this transition.
- Questions? Email Form700@fppc.ca.gov with SB 852 in the Subject Line.

APPENDIX A

Public Officials Who Manage Public Investments

It has been determined that positions listed below manage public investments *and will file a statement of economic interests pursuant to Government Code Section 87200*. These positions are listed for informational purposes only:

Governing Board Members
Superintendent of Schools

An individual holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

87200 Filers - Prospective Employment

- Effective January 1, 2026, per AB 1286, Section 87200, Filers must now disclose any “arrangement for prospective employment” on their Form 700.
- “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.
- 87200 Filers are required to disclose any arrangement of prospective employment and will report such disclosures on Attachment Form 700-P through the FPPC’s e-filing system.

Required Disclosure Details

- Name of Prospective Employer
- Business Address of Employer
- Description of Business Activity
- Business Position
- Date of Acceptance of Employment

Attachment Form 700-P Arrangement for Prospective Employment By 87200 Filers (Attachment to Form 700)		CALIFORNIA FORM 700-P FAIR POLITICAL PRACTICES COMMISSION
		Name John "JD" Dorian
► ARRANGEMENT FOR PROSPECTIVE EMPLOYMENT	► ARRANGEMENT FOR PROSPECTIVE EMPLOYMENT	
NAME OF PROSPECTIVE EMPLOYER Two-Point Hospital	NAME OF PROSPECTIVE EMPLOYER	
ADDRESS (Business Address Acceptable) 123 Hospital Way, San DiFrangeles, CA	ADDRESS (Business Address Acceptable)	
GENERAL DESCRIPTION OF BUSINESS ACTIVITY Medical Center	GENERAL DESCRIPTION OF BUSINESS ACTIVITY	
YOUR BUSINESS POSITION Physician	YOUR BUSINESS POSITION	
DATE OF ACCEPTANCE OF EMPLOYMENT OFFER 12/09/XX	DATE OF ACCEPTANCE OF EMPLOYMENT OFFER ____/____/____	

The updated Form 700 and related documents have been published on FPPC’s website.

FPPC Filers (87500) - County, City, and Multi-County Officeholders and Candidates:

- 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

Files directly with the FPPC



Do I file as an 87200 or 87500 Filer?

- Effective January 1, 2025, public officials for whom the FPPC is the Filing Officer ("Commission Filers") must e-file their Form 700s electronically via the FPPC e-filing Portal. These are 87500 filers.
- For further details, please review our [FAQ: Transition of FPPC E-Filing System \(AB 1170 Implementation\)](#)
- A listing of 87200 filers can be found on page 3, and a listing of 87500 filers can be found on page 6 of the [FPPC Reference Pamphlet](#).

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.

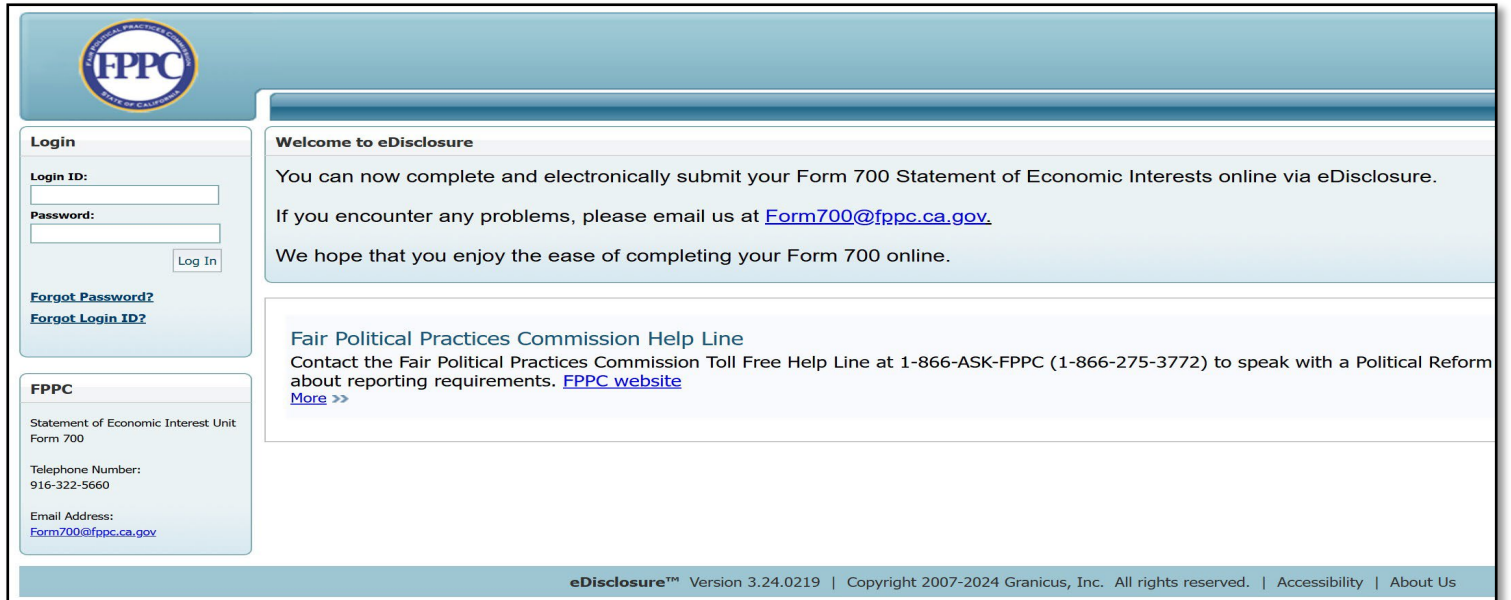


Full disclosure

Method of Filing for whom the FPPC is the Filing Officer (87500 Filers)

Effective January 1, 2025, public officials for whom the FPPC is the Filing Officer must file their Form 700s electronically via the FPPC Portal.

87500 Filers may access the FPPC Portal at: <https://form700.fppc.ca.gov>



The screenshot shows the FPPC eDisclosure portal homepage. At the top left is the FPPC logo. Below it is a 'Login' section with fields for 'Login ID:' and 'Password:', a 'Log In' button, and links for 'Forgot Password?' and 'Forgot Login ID?'. To the right of the login section is a 'Welcome to eDisclosure' message stating that users can now complete and electronically submit their Form 700 Statement of Economic Interests online via eDisclosure. It provides an email address Form700@fppc.ca.gov for problems and a welcome message. Below this is a 'Fair Political Practices Commission Help Line' section with contact information: 1-866-ASK-FPPC (1-866-275-3772) and a link to the 'FPPC website'. At the bottom left, there is a section for 'FPPC' with contact information: 'Statement of Economic Interest Unit Form 700', 'Telephone Number: 916-322-5660', and 'Email Address: Form700@fppc.ca.gov'. The footer contains the text 'eDisclosure™ Version 3.24.0219 | Copyright 2007-2024 Granicus, Inc. All rights reserved. | Accessibility | About Us'.

Filing Methods of the Statement of Economic Interests (Form 700)

Paper with Wet Signature

- Handwritten “wet” signature
- File by hand delivery or regular mail

Email with Digital Signature

- A digital signature is a type of certificate-based electronic signature
- File by email with a verified digital signature
- Check with your agency to ensure they accept digital signature statements by email!

Electronically with Secure Signature

- File online using an approved electronic filing system with a secure electronic signature submitted
- Check with your agency to see if you have the option of e-filing!

Note: Effective January 1, 2025, public officials for whom the Fair Political Practices Commission (“FPPC”) is the filing officer (“Commission Filers”) must e-file their Form 700s electronically via the FPPC Portal, see Government Code [87500 subd. \(a\)](#) (“87500 filers”).

Pinpointing Your Disclosure

- Have your Agency's Conflict of Interest Code
- Know your Jurisdiction
 - City
 - County 
 - Multi-County
 - State
- Know your Disclosure Category(s)
- Find out which financial interests you must report
- Become familiar with reporting thresholds

Possible Disclosure

Financial interests you must disclose are based on the decision-making authority of your position and may include:

- Investments
- Business positions in business entities
- Real property
- Sources of income
- Gifts
- Loans
- Travel Payments

Types of Non-Reportable Financial Interests

Bank accounts
and savings
accounts

Your personal
residence

Payments from a
defined benefit
pension plan

Stock dividends

An inheritance

Diversified
mutual funds

Loans from a
commercial
lending
institution

Governmental
income

Gifts from
certain family
members

Cryptocurrency
(through 2026)

Reporting Thresholds*

Interest Type	Reporting Threshold
Investments	\$2,000
Business Positions	\$0 – even if you received no income
Real Property	\$2,000
Income	\$500 – includes loans, travel payments, and one half of what your spouse or registered domestic partner earns
Gifts	\$50 or more from a single source

*for the reporting period

What documents should I have available when completing the Form 700?

- Your Form 700
- Your Agency's Conflict of Interest Code (COIC)
- Other helpful resources from the FPPC website:
 - [Form 700 FAQs](#)
 - [Reference Pamphlet](#)
 - [Local Gift and Travel Fact Sheet for State Officials](#)



Deadlines for Annual Statements

Designated (COIC Code) Filers

- April 1, 2026

Most 87200 Filers

- April 1, 2026

Elected state officers, judges, and court commissioners:

- March 2, 2026

Assuming Office

Due within 30 days of
starting your new position

Leaving Office

Due within 30 days of
leaving your position

Candidate Statements

Due no later than the final
filing deadline for the
declaration of candidacy

Amendments

Due as soon as you discover
the error or omission



Deadlines for Other Statements

Due Date Exceptions

- If the due date falls on a weekend or holiday, Form 700 is due the following business day.
- If you assumed the position between October 1st – December 31st AND filed an assuming office statement within 30 days of your start date, no annual Form 700 is due this year.
- If you are leaving your position before the April filing deadline, you may file a combined annual and leaving office Form 700.
- Must file by the April filing deadline or within 30 days of leaving office, whichever is earlier.

Things to Keep in Mind

If you are in doubt about whether to disclose something, the conservative answer is to disclose it.

You only need to report as much as your disclosure category(s) in your conflict of interest code requires.

Filers may be fined if they fail to disclose information they're required to. They generally do not get fined if they disclose something on the wrong schedule.

Generally, you disclose a financial interest only once on the Form. You should not double-report it.

Amendments are attached to and retained with the original statement. The original statement is not destroyed.

Filers can be fined by their agency's filing officer for late filings. Filers who fail to file are referred to the FPPC for non-filing and may be fined by the FPPC.

Breaking Down the Form 700

A guide to each schedule and how to report your economic interests!

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

Cover Page Overview

- Complete the Cover Page last because you must indicate how many total pages your statement will be.
 - If you file electronically, it will calculate the total number of pages for you.
- Remember to sign the statement.
- Business address and work e-mail are recommended for the verification section.

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION		STATEMENT OF ECONOMIC INTERESTS COVER PAGE A PUBLIC DOCUMENT		Date Initial Filing Received Filing Official Use Only
Please type or print in ink.				
NAME OF FILER (LAST)		(FIRST)	(MIDDLE)	
DORIAN		JOHN		
1. Office, Agency, or Court				
Agency Name (Do not use acronyms) FRESNO UNIFIED SCHOOL DISTRICT				
Division, Board, Department, District, if applicable			Your Position ADMINISTRATIVE ANALYST	
► 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 FRESNO	
☐ 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 ____/____/____			-or- ☐ 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: 7				
Schedules attached				
☒ Schedule A-1 - Investments - schedule attached		☒ Schedule C - Income, Loans, & Business Positions - schedule attached		
☒ Schedule A-2 - Investments - schedule attached		☒ Schedule D - Income - Gifts - schedule attached		
☒ Schedule B - Real Property - schedule attached		☒ Schedule E - Income - Gifts - Travel Payments - schedule attached		
☐ Attachment 700-P - Prospective Employment (87200 Filers Only) - schedule attached				
-or- ☐ None - No reportable interests on any schedule				
5. Verification				
MAILING ADDRESS STREET (Business or Agency Address Recommended - Public Document)		CITY	STATE	ZIP CODE
912 RIDGEHAVEN CT.		FRESNO	CA	99999
DAYTIME TELEPHONE NUMBER (555) 555-1234		EMAIL ADDRESS JOHNDORIAN@FRESNOCOUNTY.ORG		
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 04/02/XX (month, day, year)		Signature John Dorian (File the originally signed paper statement with your filing official.)		

FPPC Form 700 - Cover Page (2025/2026)
advice@fppc.ca.gov • 866-275-3772 • www.fppc.ca.gov
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Schedule A-1

Investments, Stocks, Bonds, and Other Interests (Ownership Interest Less than 10%)

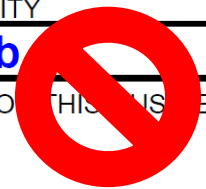
Common Reportable Interests

- Stocks
- Non-governmental bonds
- Partnership Interests of less than 10%

Tips on Completing Schedule A-1

- Disclose the name of the business entity.
Do not use acronyms.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers or communications).
- Do not list the investment company that manages the portfolio.
 - Report the name of the company that holds the stocks.
- *Do not attach brokerage or financial statements.*

▶ NAME OF BUSINESS ENTITY
Charles Schwab
GENERAL DESCRIPTION OF THIS BUSINESS
Stocks



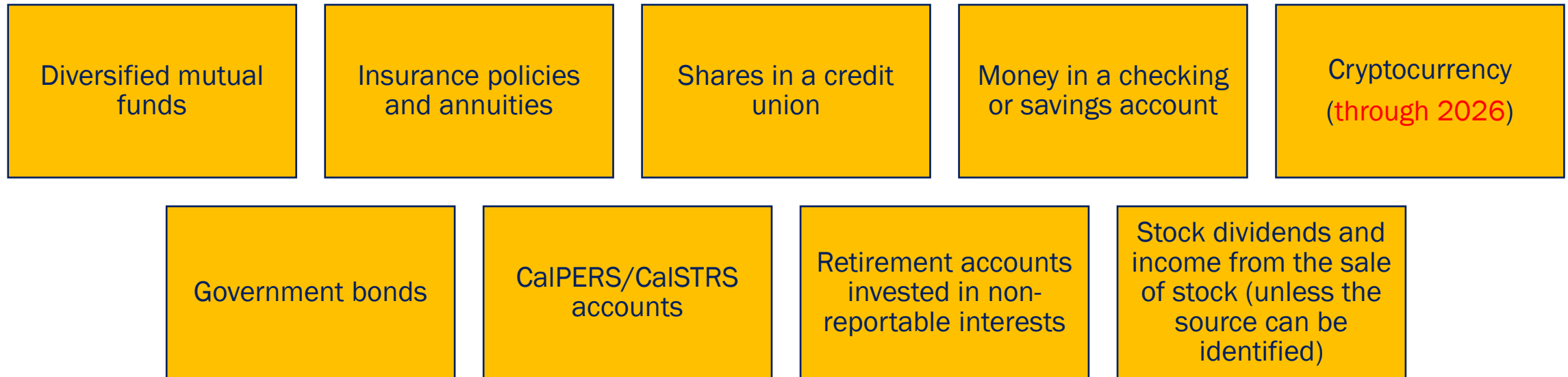
Schedule A-1 Overview

- If the investment is reportable per your COIC, and
- If you, your spouse, or dependent children are invested in a stock, business partnership, or trust and the ownership interest is less than 10% of the entity, and
- If your investment reached a value of \$2,000 or more during the reporting period.
- Check the box indicating your investment's highest fair market value during the reporting period.

SCHEDULE A-1 Investments Stocks, Bonds, and Other Interests (Ownership Interest is Less Than 10%) <i>Investments must be itemized.</i> <i>Do not attach brokerage or financial statements.</i>		CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name JOHN "JD" DORIAN
NAME OF BUSINESS ENTITY JOHNSON & JOHNSON GENERAL DESCRIPTION OF THIS BUSINESS HOUSEHOLD PRODUCTS 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: ____/____/XX ____/____/XX ACQUIRED DISPOSED	NAME OF BUSINESS ENTITY NETFLIX GENERAL DESCRIPTION OF THIS BUSINESS ENTERTAINMENT 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: ____/____/XX ____/____/XX ACQUIRED DISPOSED	
NAME OF BUSINESS ENTITY COCA-COLA GENERAL DESCRIPTION OF THIS BUSINESS BEVERAGES 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: ____/____/XX 10 / 15 / XX ACQUIRED DISPOSED	NAME OF BUSINESS ENTITY AT&T GENERAL DESCRIPTION OF THIS BUSINESS COMMUNICATIONS 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: ____/____/XX ____/____/XX ACQUIRED DISPOSED	

An acquired or disposed date is only required if you initially acquired or entirely disposed of the investment during the reporting period.

Schedule A-1 Non-Reportable Interests



Schedule A-2

**Investments, Income, and Assets of Business Entity/Trusts
(Ownership Interest 10% or More)**

Common Reportable Interests

- Business entities (including certain independent contracting or consulting businesses)
 - Other examples include sole proprietorships, partnerships, LLCs, corporations, and trusts. (e.g., Form 1099 filers)
- Interests held in a trust, including businesses, investments, and real property

Tips on Completing Schedule A-2

- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2

Schedule A-2 Overview

- If the business or the assets in the trust are reportable per your COIC
- If you or your spouse own(s) 10% or more of the business or trust, together or separately
- If the trust holds real estate or investments worth \$2,000 or more.
- If you or your spouse are self-employed, the business entity is reported on Schedule A-2.
- Check the box indicating your pro rata share of the gross income the business entity or trust receives.

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 JOHN "JD" DORIAN
1. BUSINESS ENTITY OR TRUST DORIAN CONSULTING Name 450 COMMERCE WAY, FRESNO, CA Address (Business Address Acceptable) Check one ☐ Trust, go to 2 ☒ Business Entity, complete the box, then go to 2	1. BUSINESS ENTITY OR TRUST REED FAMILY TRUST Name 1725 W. BERRY LN., FRESNO, CA Address (Business Address Acceptable) Check one ☒ Trust, go to 2 ☐ Business Entity, complete the box, then go to 2	
GENERAL DESCRIPTION OF THIS BUSINESS IT CONSULTING FAIR MARKET VALUE ☐ \$0 - \$1,999 ☐ \$2,000 - \$10,000 ☒ \$10,001 - \$100,000 ☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000 IF APPLICABLE, LIST DATE: ACQUIRED ☐ XX DISPOSED ☐ XX NATURE OF INVESTMENT ☐ Partnership ☒ Sole Proprietorship ☐ Other YOUR BUSINESS POSITION OWNER	GENERAL DESCRIPTION OF THIS BUSINESS FAIR MARKET VALUE ☐ \$0 - \$1,999 ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☐ \$100,001 - \$1,000,000 ☐ Over \$1,000,000 IF APPLICABLE, LIST DATE: ACQUIRED ☐ XX DISPOSED ☐ XX NATURE OF INVESTMENT ☐ Partnership ☐ Sole Proprietorship ☐ Other YOUR BUSINESS POSITION	
2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST) ☐ \$0 - \$499 ☒ \$10,001 - \$100,000 ☐ \$500 - \$1,000 ☐ OVER \$100,000 ☐ \$1,001 - \$10,000	2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST) ☐ \$0 - \$499 ☐ \$10,001 - \$100,000 ☐ \$500 - \$1,000 ☐ OVER \$100,000 ☒ \$1,001 - \$10,000	
3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary) ☐ None or ☒ Names listed below STEWART JOHNSON	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 265 5TH AVENUE Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property FRESNO, CA Description of Business Activity or City or Other Precise Location of Real Property FAIR MARKET VALUE ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☒ \$100,001 - \$1,000,000 ☐ Over \$1,000,000 IF APPLICABLE, LIST DATE: ACQUIRED ☐ XX DISPOSED ☐ XX NATURE OF INTEREST ☒ Property Ownership/Deed of Trust ☐ Stock ☐ Partnership ☐ Leasehold ☐ Other Yrs. remaining ☐ Check box if additional schedules reporting investments or real property are attached	4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST Check one box: ☒ INVESTMENT ☐ REAL PROPERTY JOHNSON & JOHNSON Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property PHARMACEUTICALS Description of Business Activity or City or Other Precise Location of Real Property FAIR MARKET VALUE ☐ \$2,000 - \$10,000 ☐ \$10,001 - \$100,000 ☒ \$100,001 - \$1,000,000 ☐ Over \$1,000,000 IF APPLICABLE, LIST DATE: ACQUIRED ☐ XX DISPOSED ☐ XX NATURE OF INTEREST ☐ Property Ownership/Deed of Trust ☒ Stock ☐ Partnership ☐ Leasehold ☐ Other Yrs. remaining ☐ Check box if additional schedules reporting investments or real property are attached	
Comments:		

Schedule A-2 Non-Reportable Interests

Insurance policies
and annuities

Savings and
Checking Accounts

Cryptocurrency
(through 2026)

Your personal
residence

Vacation properties
used for leisure
rather than income

A trust that only
holds your home and
savings/checking
accounts

Schedule B

Real Property Reportable Interests

Common Reportable Interests

- Apartments
- Commercial real estate
- Vacation rentals used for income
- Personal or vacation residence used for work or rental
- Property held in a retirement account
- Deed of trust, easement, or option to acquire property
- Leasehold interest
- Vacant land

Tips on Completing Schedule B

- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.

Schedule B Overview

- If real property disclosure is required for your position in your COIC;
- If the property is in your jurisdiction;
- If the property has a fair market value of \$2,000 or more; and/or
- If you have \$500 or more in loans from a private lender, and they are secured by real property.
- Report single source(s) of rental income of \$10,000 or more.

SCHEDULE B Interests in Real Property (Including Rental Income)		CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name JOHN "JD" DORIAN
▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 5532 REAL AVE CITY FRESNO, CA FAIR MARKET VALUE IF APPLICABLE, LIST DATE: ☐ \$2,000 - \$10,000 ☐ <u> </u>/<u> </u>/<u> </u> XX ☐ <u> </u>/<u> </u>/<u> </u> XX ☐ \$10,001 - \$100,000 ACQUIRED DISPOSED ☒ \$100,001 - \$1,000,000 ☐ Over \$1,000,000 NATURE OF INTEREST ☒ Ownership/Deed of Trust ☐ Easement ☐ Leasehold Yrs. remaining ☐ Other IF RENTAL PROPERTY, GROSS INCOME RECEIVED ☐ \$0 - \$499 ☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000 ☒ \$10,001 - \$100,000 ☐ OVER \$100,000 SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. ☐ None ELI & DREW MARQUEZ	▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 100-010-017-000 CITY FRESNO, CA FAIR MARKET VALUE IF APPLICABLE, LIST DATE: ☐ \$2,000 - \$10,000 ☐ <u> </u>/<u> </u>/<u> </u> XX ☐ <u> </u>/<u> </u>/<u> </u> XX ☐ \$10,001 - \$100,000 ACQUIRED DISPOSED ☒ \$100,001 - \$1,000,000 ☐ Over \$1,000,000 NATURE OF INTEREST ☐ Ownership/Deed of Trust ☐ Easement ☒ Leasehold 11 Yrs. remaining ☐ Other IF RENTAL PROPERTY, GROSS INCOME RECEIVED ☐ \$0 - \$499 ☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000 ☐ \$10,001 - \$100,000 ☐ OVER \$100,000 SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. ☒ None	
* You are not required to report loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:		
NAME OF LENDER* JESSICA GOKUN ADDRESS (Business Address Acceptable) 5963 TRUE RD, FRESNO CA BUSINESS ACTIVITY, IF ANY, OF LENDER CERTIFIED PUBLIC ACCOUNTANT INTEREST RATE TERM (Months/Years) 1.1 % ☐ None 24 MONTHS HIGHEST BALANCE DURING REPORTING PERIOD ☐ \$500 - \$1,000 ☐ \$1,001 - \$10,000 ☐ \$10,001 - \$100,000 ☒ OVER \$100,000 ☒ Guarantor, if applicable OLGA CLARK	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	

Schedule B Non-Reportable Interests



Your personal residence



Property owned by you and used by a family member



Vacation homes that are not rented



Real property held in a blind trust

Schedule C

Income Reportable Interests

Common Reportable Interests

- Gross salary/wages
- 50% of your spouse's income/wages
- Gross income from the sale of a house, car, etc.
- Rental income not reported on Schedule B
- Example: The renter is from your jurisdiction, but the property is not in your jurisdiction
- Re-payment of loans made to others
- Honoraria received before becoming a public official

Tips on Completing Schedule C

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.

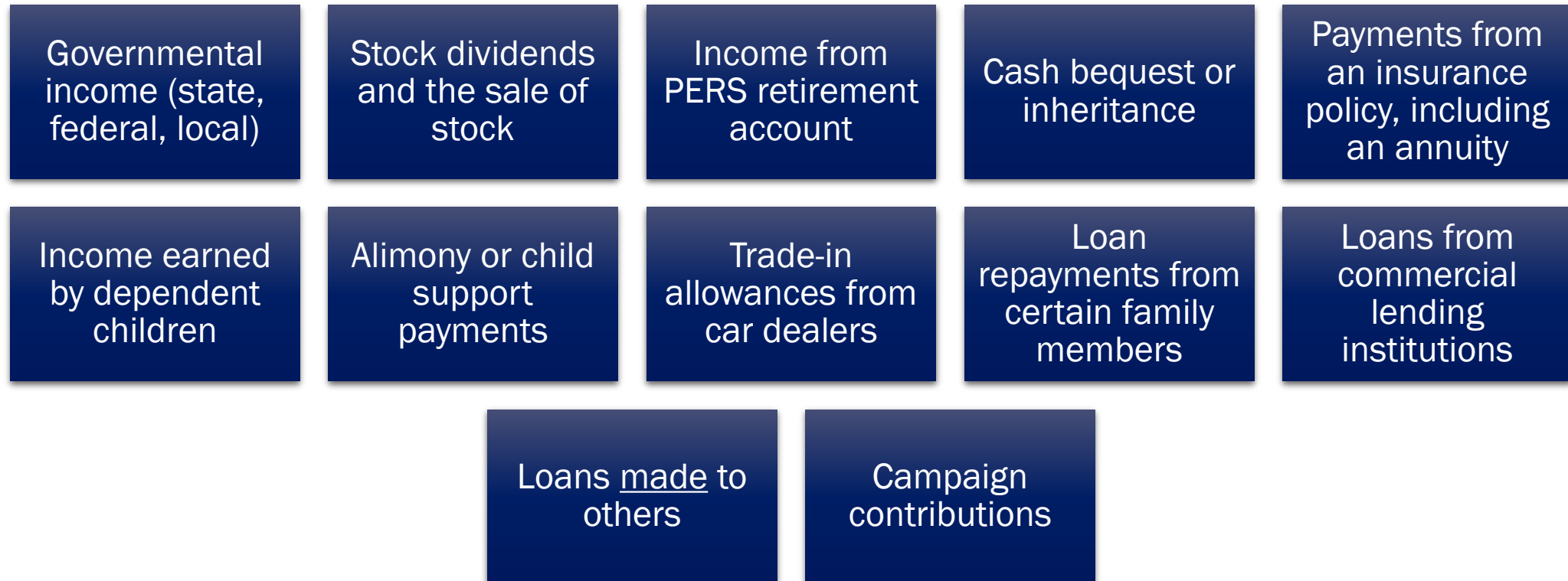
Schedule C Overview

- If you or your spouse receive income of at least \$500...
 - from an entity that is reportable per your agency's COIC, or
- If you have \$500 or more in loans from a private lender, or
- If you have an unpaid position in a reportable business entity.

SCHEDULE C Income, Loans, & Business Positions (Other than Gifts and Travel Payments)		CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name JOHN "JD" DORIAN
1. INCOME RECEIVED NAME OF SOURCE OF INCOME ERNST & YOUNG ADDRESS (Business Address Acceptable) 8565 MADON AVE, FRESNO, CA BUSINESS ACTIVITY, IF ANY, OF SOURCE ACCOUNTING FIRM YOUR BUSINESS POSITION CERTIFIED PUBLIC ACCOUNTING 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 SAMANTHA WRIGHT ADDRESS (Business Address Acceptable) 421 EXIST ST, FRESNO, CA 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 PROPERTY _____ (Real property, car, boat, etc.) ☐ Loan repayment ☐ Commission or ☐ Rental Income, list each source of \$10,000 or more _____ (Describe) ☐ Other _____ (Describe)	

Example of reporting spousal or registered domestic partner's income

Schedule C Non-Reportable Interests



Schedules D & E

Gift and Travel Payments

Quick Summary of Gift Reporting Rules

- For FPPC purposes, gifts and travel payments are both types of income that require special reporting on Form 700.
- A Gift = anything of value for which the filer did NOT provide equal or greater consideration.
- There are no jurisdictional boundaries for gifts.
- Simply put, a gift is something that you did not earn. You did not “work” for it.
- Travel payments = gift if not given in exchange for work.
- Travel payments may be reported as income if you earned it and provided equal or greater consideration.
 - For example, you are a member of a board and attended their board meeting.

Valuation of Gift & Travel Payments

Quick Tips

- Report gift or payment at fair market value (what a member of the public would pay)
- Report FULL value, even if the gift is used, partially used, discarded, or the filer transfers it to another person
- Make a reasonable approximation if the value is unknown

* Some exceptions apply to valuation for passes and tickets, invitation-only events, wedding gifts, non-profit and political fundraising events, and air transportation.

For more information, see [Regulations](#) 18946.1 – 18946.5.

Schedule D – Gift Examples



Tickets and passes



Gift baskets



Rebates and discounts



Food and beverages



Honoraria received before you took office



Forgiveness of a loan



Wedding gifts (not subject to limit. Filer reports half of the value for each reportable gift)

Schedule D Non-Reportable Interests

Gifts made due to an existing personal relationship so long as the source is not trying to influence you

Gifts of similar value exchanged on birthdays, holidays, etc.

Unused tickets or passes (if re-gifted, they are still reported)

Disaster relief

Informational material to help you in your work

Schedule D Overview

- A gift is something that you did not “earn.”
- The threshold for gift reporting is \$50 from a single source.
- The gift limit is \$630 for the year 2025-2026, in the aggregate, from a single source.
- Gifts from lobbyists or lobbying firms are limited to \$10/month!
- Send your gift questions to advice@fppc.ca.gov.

▶ NAME OF SOURCE (Not an Acronym)		
OLGA SAHAT		
ADDRESS (Business Address Acceptable)		
5693 VALLONIA ST, SANTA CLARITA CA		
BUSINESS ACTIVITY, IF ANY, OF SOURCE		
ELECTRICAL ENGINEER		
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
02 / 12 / XX	\$ 20	LUNCH
04 / 27 / XX	\$ 35	FRUIT BASKET
____ / ____ / ____	\$ _____	_____

▶ NAME OF SOURCE (Not an Acronym)		
HEARST TELEVISION INC.		
ADDRESS (Business Address Acceptable)		
1246 MAIN ST, TALLAHASSEE, FLORIDA		
BUSINESS ACTIVITY, IF ANY, OF SOURCE		
RADIO STATION		
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
08 / 03 / XX	\$ 240	NBA TICKETS
____ / ____ / ____	\$ _____	_____
____ / ____ / ____	\$ _____	_____

Ex: Report gifts from a single source aggregating to \$50 or more

What is Honoraria?

Payment made in consideration for a speech, article published, attendance at a conference, or other such gatherings.

- Includes gift cards or any gift of more than nominal value
- Does NOT include items of nominal value such as a pen, pencil, etc.
- Public officials are **PROHIBITED** from receiving honoraria from sources they would report on their Form 700!

For more information, see Gov. Code [§89502](#).

Honoraria Exceptions

The Act and Commission regulations provide certain exceptions to the prohibition of honoraria. These include:

- Income for personal services received in connection with an individual's bona fide business, trade, or profession
- Payments for a dramatic or other artistic performance
- Payments for the publication of books, plays, or screenplays
- Reimbursements for reasonable travel expenses paid by a 501(c)(3) when the filer provides equal or greater consideration
- Some of the same exceptions that apply to gifts and income also apply to honoraria

For more information, see Gov. Code [§89501](#), [89506](#) and [Regulations 18931 – 18933](#).

What should I do if I accept a gift when I shouldn't have?

You may do the following:

- Return the gift to the giver within 30 days.
- Pay the giver the fair market value of the gift within 30 days.
- Pay the giver the excess amount over the gift limit within 30 days.
- Donate the (unused) gift to charity within 30 days.

Schedule E

Travel Payments Reportable Interests

Common Reportable Interests

Travel payments are advances, reimbursements, or direct payments to vendors to pay for...

- Transportation
- Lodging
- Meals
- Parking
- Other expenses related to travel

Completing Schedule E: Gift vs. Income?

- Travel payments are gifts if you did not provide equal or greater consideration.
 - Must disclose if the travel payment was \$50 or more from a single source, and that source was reportable per your COIC.
- Travel payments are income if you provide services of equal or greater value.
 - Must disclose if the travel payment was \$500 or more, and from a reportable source.

Schedule E – Overview

Gift Reporting

Here is an example of reporting travel as a gift to a conference paid for by a third party.

On the next slide, income.

► NAME OF SOURCE *(Not an Acronym)*
ELION HEALTHCARE SERVICES

ADDRESS *(Business Address Acceptable)*
2330 PADRE MISSION WAY

CITY AND STATE
SAN DIEGO, CA

☐ 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
MEDICAL COST CONTAINMENT

DATE(S): **10/1/XX - 10/3/XX** AMT: \$ **360**
(If gift)

► MUST CHECK ONE: ☒ Gift -or- ☐ Income

☐ Made a Speech/Participated in a Panel

☒ Other - Provide Description **HOTEL, GAS, AND PARKING FOR CONFERENCE.**

► If Gift, Provide Travel Destination **SAN FRANCISCO, CA**

Schedule E – Overview Income Reporting

Here is an example of reporting travel as income to a board meeting paid by a third party.

► NAME OF SOURCE *(Not an Acronym)*

SoCAL REAL ESTATE BOARD

ADDRESS *(Business Address Acceptable)*

99178 HOLLYWOOD BLVD.

CITY AND STATE

LOS ANGELES, CA

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$ **750.00**
(If gift)

► MUST CHECK ONE: ☐ Gift **-or-** ☒ Income

☐ Made a Speech/Participated in a Panel

☒ Other - Provide Description **Reimbursement for travel to board meeting.**

► If Gift, Provide Travel Destination _____

When Travel Payments are Reportable, but NOT Subject to Limits

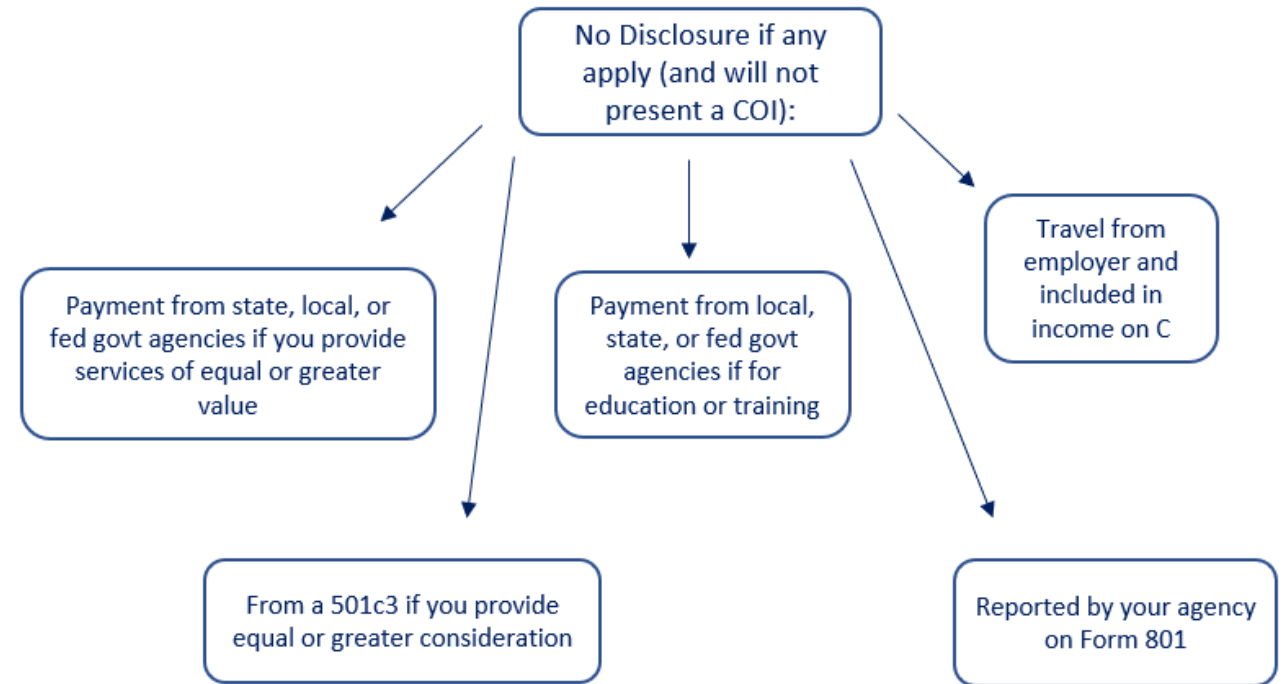
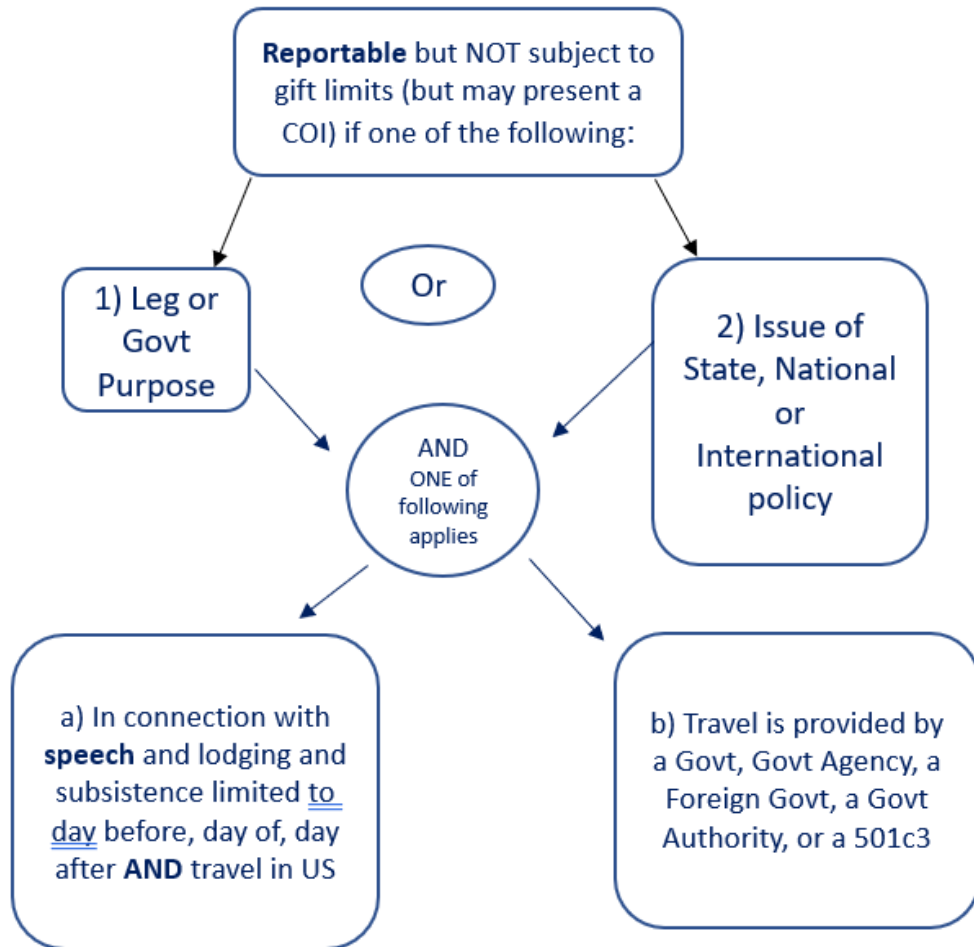
NOT subject to gift limits if the following are met:

Travel is reasonably related to a legislative or governmental purpose, or to a state, national, or international public policy.

AND either applies:

- a. Travel is in connection with a speech and payment is limited to actual travel, lodging, or subsistence for the day before, day of, and day after a speech and is in the US.
- b. Travel is provided by a government, government agency, a foreign government, a government authority, a public or private educational institution, or a 501(c)3.

Travel Payment Reporting Flow Charts



Schedule E Non-Reportable Interests

Payments from state, local, or federal government agencies if you provide **services of equal or greater value**

Payments from local, state, or federal government agencies if purpose of travel is **education or training**

Travel payments from your employer in the normal course of your employment that are included in the Income reported on Schedule C

Payments from 501(c)(3) organizations if you provide **services of equal or greater value**

Certain payments reported by your agency using FPFC Form 801

54

- 54

54

The background features several large, overlapping geometric shapes, primarily diamonds and triangles, in shades of blue and yellow. These shapes are positioned in the corners and along the right side of the slide, creating a modern, abstract design.

Resources and Tools

A guide to the FPPC's website and more!

www.fppc.ca.gov



Filing a Form 700

The FPPC is available to answer any questions you may have on Form 700 reporting or filing. However, in order to better assist you, you should obtain your “disclosure category.” A disclosure category is a description of the types of financial interests you must disclose on your Form 700 based on your job classification or position. Each agency defines its own disclosure categories for each position based on the type and scope of work performed.

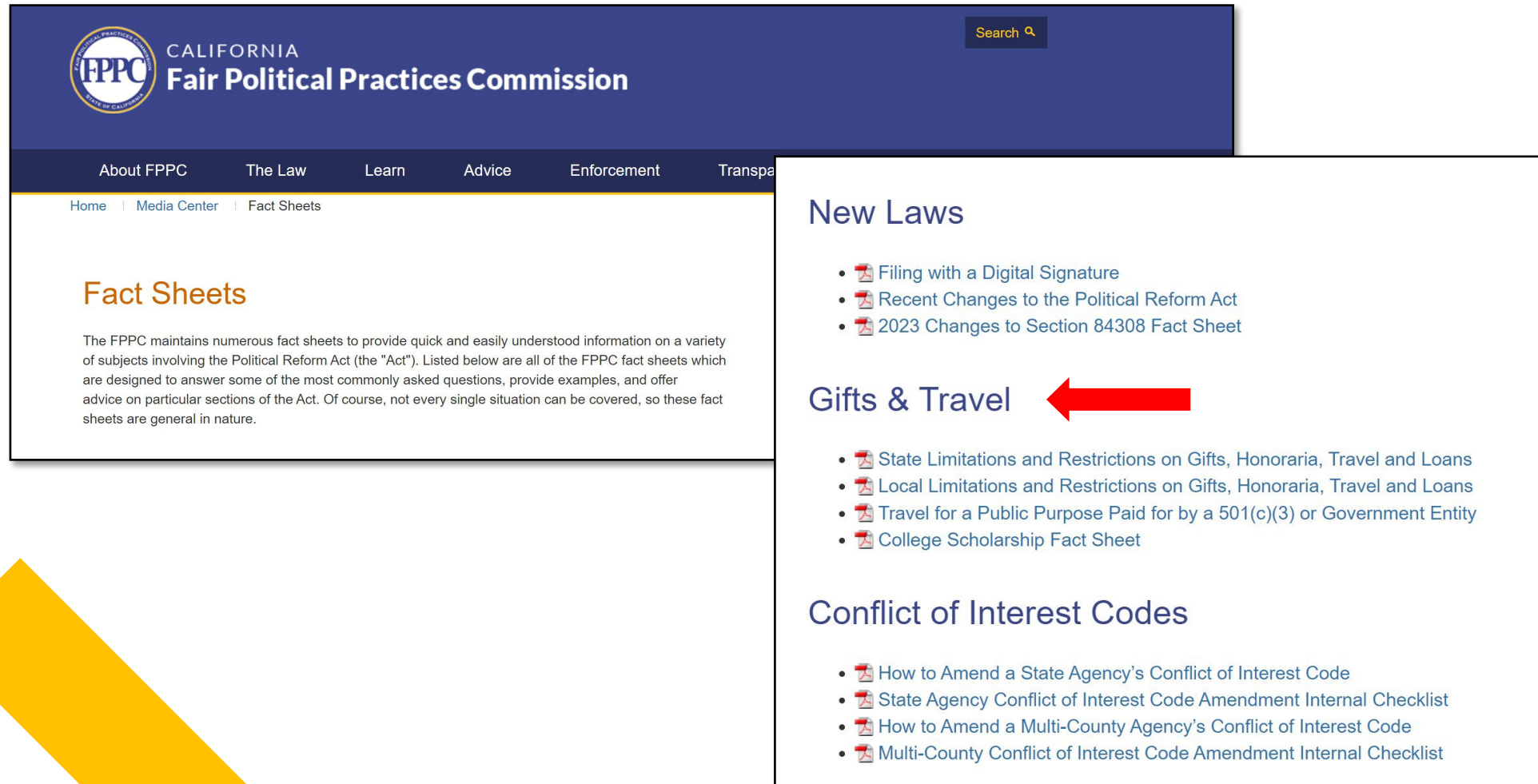
To obtain a copy of your disclosure category, check with a supervisor or other designated staff in your agency’s legal or personnel department.

Form 700

-  [Form 700 \(Use Through Dec. 31, 2026\)](#) 
-  [Form 700 - Excel Format](#)
-  [Form 700 Reference Pamphlet \(Explains Reporting Requirements\)](#)
-  [Form 700 Disclosure FAQ](#)
-  [Expanded SEI Fact Sheet](#)
-  [Expanded SEI FAQ](#) **NEW**
-  [Filing with a Digital Signature Fact Sheet](#) **NEW**
-  [Transition to FPPC E-Filing System \(AB 1170 Implementation\) FAQ](#) **NEW**

Gift & Travel Specific Resources

www.fppc.ca.gov → Media Center → Fact Sheets



The screenshot displays the California Fair Political Practices Commission (FPPC) website. The header features the FPPC logo and the text 'CALIFORNIA Fair Political Practices Commission'. A search bar is located in the top right corner. The navigation menu includes links for 'About FPPC', 'The Law', 'Learn', 'Advice', 'Enforcement', and 'Transparency'. Below the navigation menu, the breadcrumb trail shows 'Home > Media Center > Fact Sheets'. The main content area is titled 'Fact Sheets' and contains a paragraph explaining that the FPPC maintains numerous fact sheets to provide quick and easily understood information on a variety of subjects involving the Political Reform Act (the "Act").

Fact Sheets

The FPPC maintains numerous fact sheets to provide quick and easily understood information on a variety of subjects involving the Political Reform Act (the "Act"). Listed below are all of the FPPC fact sheets which are designed to answer some of the most commonly asked questions, provide examples, and offer advice on particular sections of the Act. Of course, not every single situation can be covered, so these fact sheets are general in nature.

New Laws

-  Filing with a Digital Signature
-  Recent Changes to the Political Reform Act
-  2023 Changes to Section 84308 Fact Sheet

Gifts & Travel ←

-  State Limitations and Restrictions on Gifts, Honoraria, Travel and Loans
-  Local Limitations and Restrictions on Gifts, Honoraria, Travel and Loans
-  Travel for a Public Purpose Paid for by a 501(c)(3) or Government Entity
-  College Scholarship Fact Sheet

Conflict of Interest Codes

-  How to Amend a State Agency's Conflict of Interest Code
-  State Agency Conflict of Interest Code Amendment Internal Checklist
-  How to Amend a Multi-County Agency's Conflict of Interest Code
-  Multi-County Conflict of Interest Code Amendment Internal Checklist

www.fppc.ca.gov

- If you need help with a specific schedule of the Form 700, check out our videos!
- www.fppc.ca.gov → learn → training and outreach → Form 700 Filers

Quick Tip!

You can access video tutorials on FPPC's website for help with specific schedules or the entire form

Videos



Completing the Form 700: Need to Know

-  Printable Slides

Form 700: Cover Page

-  Printable Slides

Form 700: Schedule A-1

-  Printable Slides

Form 700: Schedule A-2

-  Printable Slides

Form 700: Schedule B

-  Printable Slides

Form 700: Schedule C

-  Printable Slides

Form 700: Schedule D

-  Printable Slides

Form 700: Schedule E

-  Printable Slides



Thank you for attending!

FPPC Advice

Email: advice@fppc.ca.gov

Phone: 1-866-275-3772

Monday – Thursday, 9 am – 11:30 am