



**PART D — INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc.]

TYPE OF INTANGIBLE

BUSINESS ENTITY TO WHICH THE PROPERTY RELATES


**PART E — LIABILITIES** [Major debts]

NAME OF CREDITOR

ADDRESS OF CREDITOR


**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses]

BUSINESS ENTITY # 1

BUSINESS ENTITY # 2

BUSINESS ENTITY # 3

NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

IF ANY OF PARTS A THROUGH F ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE 

SIGNATURE:

DATE SIGNED:

**FILING INSTRUCTIONS:****WHAT TO FILE:**

After completing all parts of this form on pages 1 and 2, including signing and dating it, send back only the first sheet for filing (you need not return any of the instruction pages).

**WHEN TO FILE:**

At the end of office or employment each local officer, state officer, and specified state employee is required to file a final disclosure form (Form 1F) within 60 days of leaving office or employment, unless you take another position within the 60-day period that requires you to file financial disclosure on Form 1 or Form 6.

**WHERE TO FILE:**

**Local officers:** file with the Supervisor of Elections of the county in which you permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)

**State officers or specified state employees:** file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709.

To determine what category your position falls under, see the "Who Must File" Instructions on page 3.

**NOTE:**

If you are leaving office or employment during the first half of the year, you may not have filed Form 1 for the previous calendar year. In that case, this is not the last form you will file, even though the Form 1F covers the final portion of your term of office or employment. You will be required to file Form 1 for the previous calendar year by July 1 of this year.

# WHO MUST FILE FORM 1 F, Final Statement of Financial Interests:

All persons who fall within the categories of "state officers," "local officers," and "specified state employees" are required to file Form 1 F within 60 days of leaving that position unless they take another position within the 60-day period that requires filing either Form 1 or Form 6. Positions within these categories are listed below. Persons required to file full financial disclosure (Form 6 -- see that form for a list of persons who are required to file it) should file Form 6 F rather than Form 1 F as their final financial disclosure.

**STATE OFFICERS** include the following positions for state officials:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members and Directors of the Florida Black Business Investment Board, Enterprise Florida, and Workforce Florida.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, and the local Boards of Trustees and Presidents of state universities.

**LOCAL OFFICERS** include the following positions for officers and employees of local government:

1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; an expressway authority or transportation authority established by general law; members of the Tampa Bay Commuter Rail Authority; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: Mayor; county or city manager; chief administrative employee of a county, municipal-

ity, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$15,000 for the local governmental unit.

**SPECIFIED STATE EMPLOYEES** include the following positions for state employees:

1) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, Assistant Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant State Attorneys, Assistant Public Defenders, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

5) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$15,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

## INSTRUCTIONS FOR COMPLETING FORM 1 F:

### INTRODUCTORY INFORMATION (At Top of Form):

**NAME OF AGENCY:** This should be the name of the governmental unit which you served or by which you were employed. For example, "City of Tallahassee," "Leon County," or "Department of Transportation."

**LOCAL OFFICER, STATE OFFICER, AND SPECIFIED STATE EMPLOYEE DESIGNATIONS:** The positions for each of these categories are listed above, under "Who Must File." Please check the box for the position you held during the disclosure period.

**OFFICE OR POSITION HELD:** Use the title of the office or position you held during the disclosure period. For example, "City Council Member," "County Administrator," "Purchasing Agent," or "Bureau Chief."

**MAILING ADDRESS:** The following persons should not use their home addresses: active or former law enforcement personnel, including correctional and correctional probation officers, personnel of D.C.F.S. whose duties include the investigation of abuse, neglect, exploitation, fraud, theft, or other criminal activities, personnel of the Department of Health whose duties are to support the investigation of child abuse or neglect, and personnel of the Department of Revenue or local governments whose responsibilities include revenue collection and enforcement or child support enforcement; current or former state attorneys, assistant state attorneys, statewide prosecutors, or assistant statewide prosecutors; current or former code enforcement offi-

cers; current or former local government agency or water management district employees with personnel-related duties; certified firefighters; justices and judges; and spouses and children of the above.

**DISCLOSURE PERIOD:** This statement reflects your financial interests for the period between January 1 and the last day of your public office or employment in 2004. Please write the last day of your office or employment in this part of the form. This date should be prior to December 31, 2004. The form 1F cannot be used to report financial interests for a period covering the entire 2004 calendar year, nor should this form be used to report your financial interests for a period beyond 2004.

**MANNER OF CALCULATING REPORTABLE INTERESTS:** As noted in this portion of the form, the Legislature has given filers the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Simply check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

(CONTINUED on page 4) 

## PART A — PRIMARY SOURCES OF INCOME

[Required by Sec. 112.3145(3)(a)1 or (b)1, Fla. Stat.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received. The sources should be listed in descending order, with the largest source first. Please list in this part of the form the name, address, and principal business activity of each source of your income which (depending on whether you have chosen to report based on percentage thresholds or on dollar value thresholds) either:

exceeded five percent (5%) of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period, **or**

exceeded \$2,500.00 (of gross income received during the disclosure period by you in your own name or by any other person for your use or benefit).

You need not list your public salary resulting from public employment, but this amount should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed. However, if you are reporting based on percentage thresholds and if there is joint income to you and your spouse from property held by the entireties (such as interest or dividends from a bank account or stocks held by the entireties), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the 5% threshold.

"Gross income" means the same as it does for income tax purposes, including all income from whatever source derived, such as compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income (salary, commissions, etc.) from the company (or, alternatively, \$2,500), then you should list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income (or, alternatively, \$2,500), then you should list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income (or, alternatively, \$2,500), then you should list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, you are required to list only each individual company from which you derived more than 5% of your gross income (or, alternatively, \$2,500), rather than aggregating all of your investment income.

— If more than 5% of your gross income (or, alternatively, \$2,500) was gain from the sale of property (not just the selling price), then you should list as a source of income the name of the purchaser, the purchaser's address, and the purchaser's principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.

— If more than 5% of your gross income (or, alternatively, \$2,500) was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by Sec. 112.3145(3)(a)2 or (b)2, Fla. Stat.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. You will **not** have anything to report **unless** :

(a) If you are reporting based on percentage thresholds:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period more than five percent (5%) of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**

(2) You received more than ten percent (10%) of your gross income during the disclosure period from that business entity; **and**

(3) You received more than \$1,500 in gross income from that business entity during the period.

(b) If you are reporting based on dollar value thresholds:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period more than five percent (5%) of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded the thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded ten percent (10%) of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income (an amount that was more than \$1,500) (or, alternatively, more than \$5,000, if you are using dollar value thresholds). If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, the tenant's address and principal business activity.

— You own an orange grove and sell all your oranges to one marketing cooperative. You should list the cooperative, its address, and its principal business activity if your income met the thresholds.

## PART C — REAL PROPERTY

[Required by Sec. 112.3145(3)(a)3 or (b)3, Fla. Stat.]

In this part, please list the location or description of all real property (land and buildings) in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of five percent (5%) of the property's value. This threshold is the same, whether you are using percentage thresholds or dollar thresholds. You are not required to list your residences and vacation homes; nor are you required to state the value of the property on the form.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you are more than a 5% partner in a partnership or stockholder in a corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. Although a legal description of the property will do, such a lengthy description is not required. Using simpler descriptions, such as "duplex, 115 Terrace Avenue, Tallahassee" or "40 acres located at the intersection of Hwy. 60 and I-95, Lake County" is sufficient. In some cases, the property tax identification number of the property will help in identifying it: "120 acre ranch on Hwy. 902, Hendry County, Tax ID # 131-45863."

(CONTINUED on page 5) 



Examples:

- You own 1/3 of a partnership or small corporation that owns both a vacant lot and a 12% interest in an office building. You should disclose the lot, but are not required to disclose the office building (because your 1/3 of the 12% interest—which equals 4%—does not exceed the 5% threshold).
- If you are a beneficiary of a trust that owns real property and your interest depends on the duration of an individual's life, the value of your interest should be determined by applying the appropriate actuarial table to the value of the property itself, regardless of the actual yield of the property.

## PART D — INTANGIBLE PERSONAL PROPERTY

[Required by Sec. 112.3145(3)(a)3 or (b)3, Fla. Stat.]

Provide a general description of any intangible personal property that was worth more than:

- (1) ten percent (10%) of your total assets at the end of the disclosure period (if you are using percentage thresholds), or
- (2) \$10,000 (if you are using dollar value thresholds),

and state the business entity to which the property related. Intangible personal property includes such things as money, stocks, bonds, certificates of deposit, interests in partnerships, beneficial interests in a trust, promissory notes owed to you, accounts receivable by you, IRA's, and bank accounts. Such things as automobiles, houses, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity should be aggregated; for example, two certificates of deposit and a savings account with the same bank. Where property is owned by husband and wife as tenants by the entirety (which usually will be the case), the property should be valued at 100%.

Calculations: In order to decide whether the intangible property exceeds 10% of your total assets, you will need to total the value of all of your assets (including real property, intangible property, and tangible personal property such as automobiles, jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property—add only the fair market value of the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. Jointly owned property should be valued according to the percentage of your joint ownership, with the exception of property owned by husband and wife as tenants by the entirety, which should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form. If you are using dollar value thresholds, you do not need to make any of these calculations.

Examples for persons using comparative (percentage) thresholds:

- You own 50% of the stock of a small corporation that is worth \$100,000, according to generally accepted methods of valuing small businesses. The estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.
- When you retired, your professional firm bought out your partnership interest by giving you a promissory note, the present value of which is \$100,000. You also have a certificate of deposit from a bank worth \$75,000 and an investment portfolio worth \$300,000, consisting of \$100,000 of IBM bonds and a variety of other investments worth between \$5,000 and \$50,000 each. The fair market value of your remaining assets (condominium, automobile, and other personal property) is \$225,000. Since your total assets are worth \$700,000, you must list each intangible worth more than \$70,000. Therefore, you would list "promissory note" and the name of your former partnership, "certificate of deposit" and the name of the bank, "bonds" and "IBM," but none of the rest of your investments.

## PART E — LIABILITIES

[Required by Sec. 112.3145(3)(a)4 or (b)4, Fla. Stat.]

In this part of the form, list the name and address of each private or governmental creditor to whom you were indebted at any time during the disclosure period in an amount which exceeded:

- (1) your net worth (if you are using percentage thresholds), or
- (2) \$10,000 (if you are using dollar value thresholds).

You are not required to list the amount of any indebtedness or your net worth. You do not have to disclose any of the following: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, contingent liabilities, and accrued income taxes on net unrealized appreciation (an accounting concept). A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and have signed as being jointly liable or jointly and severally liable, then this is not a contingent liability; if you are using the \$10,000 threshold and the total amount of the debt (not just the percentage of your liability) exceeds \$10,000 such debts should be reported.

Calculations for persons using comparative (percentage) thresholds: In order to decide whether the debt exceeds your net worth, you will need to total all of your liabilities (including promissory notes, mortgages, credit card debts, lines of credit, judgments against you, etc.). Subtract this amount from the value of all your assets as calculated above for Part D. This is your "net worth." You must list on the form each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations based upon your percentage of liability, with the following exception: joint and several liability with your spouse for a debt which relates to property owned by both of you as "tenants by the entirety" (usually the case) should be included in your calculations by valuing the asset at 100% of its value and the liability at 100% of the amount owed.

Examples for persons using comparative (percentage) thresholds:

- You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with your spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.
- You and your 50% business partner have a \$100,000 business loan from a bank, for which you both are jointly and severally liable. The value of the business, taking into account the loan as a liability of the business, is \$50,000. Your other assets are worth \$25,000, and you owe \$5,000 on a credit card. Your total assets will be \$50,000 (half of a business worth \$50,000 plus \$25,000 of other assets). Your liabilities, for purposes of calculating your net worth, will be only \$5,000, because the full amount of the business loan already was included in valuing the business. Therefore, your net worth is \$45,000. Since your 50% share of the \$100,000 business loan exceeds this net worth figure, you must list the bank.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by Sec. 112.3145(5), Fla. Stat.]

You are required to disclose in this part of the form the fact that you owned during the disclosure period an interest in, or held any of certain positions with, particular types of businesses. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than five percent (5%) of the total assets or capital stock of one of the types of business entities granted a privilege to operate in Florida that are listed below. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

(CONTINUED on page 6) 

The types of businesses covered in this disclosure are only: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies (including insurance agencies); mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

If you have or held such a position or ownership interest in one of these types of businesses, list (vertically for each business): the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

(End of Instructions.)

## PENALTIES

***A failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [Sec. 112.317, Florida Statutes]***

## OTHER FORMS YOU MAY NEED TO FILE IN ORDER TO COMPLY WITH THE ETHICS LAWS

In addition to filing Form 1 F, you **may** be required to file one or more of the special purpose forms listed below, depending on your particular position, business activities, or interests. As it is your duty to obtain and file any of the special purpose forms which may be applicable to you, you should carefully read the brief description of each form to determine whether it applies.

**Form 1X — Amended Statement of Financial Interests:** To be used by **local officers, state officers, and specified state employees** to correct mistakes on previously filed Form 1's. [Sec. 112.3145(9), Fla. Stat.]

**Form 2 — Quarterly Client Disclosure:** Required of **local officers, state officers, and specified state employees** to disclose the names of clients represented for compensation by themselves or a partner or associate before agencies at the same level of government as they serve. The form should be filed by the end of the calendar quarter (March 31, June 30, Sept. 30, Dec. 31) following the calendar quarter in which a reportable representation was made. [Sec. 112.3145(4), Fla. Stat.]

**Form 9 — Quarterly Gift Disclosure:** Required of **local officers, state officers, specified state employees, and state procurement employees** to report gifts over \$100 in value. The form

should be filed by the end of the calendar quarter (March 31, June 30, September 30, or December 31) following the calendar quarter in which the gift was received. [Sec. 112.3148, Fla. Stat.]

**Form 10 — Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses:** Required of **local officers, state officers, specified state employees, and state procurement employees** to report gifts over \$100 in value received from certain agencies and direct support organizations; also to be utilized by these persons to report honorarium event-related expenses paid by certain persons and entities. The form should be filed by July 1 following the calendar year in which the gift or honorarium event-related expense was received. [Sec. 112.3148 and 112.3149, Fla. Stat.]

## AVAILABILITY OF FORMS; FOR MORE INFORMATION

**Copies of these forms** are available from the Supervisor of Elections in your county and from the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; telephone (850) 488-7864 (Suncom 278-7864); and at the Commission's website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

**Questions** about any of these forms or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; telephone (850) 488-7864 (Suncom 278-7864).