

FILING INSTRUCTIONS FOR JUDICIAL FINANCIAL DISCLOSURE REPORT

WHO MUST FILE: All active and senior status judges, as well as all part-time and pro tempore part-time judges who derive at least \$15,000 of their annual income from the performance of judicial duties.

SECURITY ISSUES:

Every person reporting should be aware that this Financial Disclosure Report is a public document. To satisfy security concerns, please comply with the following recommendations:

- When filing, do **not** list your residential address. Enter your Judicial Office address **only**.
- Do **not** provide more financial detail than is required by these instructions. For example, specific dollar amounts are **not** to be included.
- Do **not** report your personal residence or residences in Part III.
- Do **not** report any mortgage, equity loan, or line of credit secured by a personal residence, vehicle, boat, or motor home in Part VI.
- Do **not** provide your federal income tax return with this Report.

This Report will be on file in the Office of the Clerk of the Appellate Courts in Topeka, Kansas, as a public document pursuant to Canon 4H(7). Requests for its release must be in writing, must be signed, and must include the name, occupation, and address of the requester and of the individual or organization on whose behalf it is requested. If you have any concerns or questions about the release of your report, please call the Office of the Clerk of the Appellate Courts.

I. COMPENSATION: Compensation means income received for the personal services of the judge or judge's spouse and income derived from business; royalties, including ownership of mineral rights; annuities; and life insurance and contract payments.

Do **not** disclose the following compensation:

- Compensation for your current employment as a judge by the State of Kansas
- Your other income that did not exceed \$500 from any single payor or in excess of \$3,000 from all payors during the reporting period
- Your spouse's income that did not exceed \$3,000 from a single source during the reporting period
- Any specific monetary amounts
- Political campaign receipts
- Income derived from the Kansas Public Employees Retirement Fund (KPERs)
- Income derived from deferred judicial compensation plans
- Income derived from retirement plans, including individual retirement account income

- Social Security benefits
- Death benefits under insurance policies, gifts, inheritance, tort recoveries
- Other compensation for injuries and sickness
- Disability compensation
- Veteran's benefits
- Fees and commissions (to be reported in Part II)

Honoraria received for the performance of marriage ceremonies should be treated as compensation and reported if the total amount from all payors exceeds \$3,000 during the reporting period or if the amount received from an individual payor exceeds \$500.

Judges may accept honoraria or speaking fees generally, provided that the compensation is reported if in excess of the monetary limits, is reasonable and commensurate with the task performed, and no conflicts or questions arise of undue influence or partiality. Actual and necessary travel expenses incurred for the judge and one traveling companion are not honoraria.

II. FEES AND COMMISSIONS: List each client or customer who pays fees or commissions to a business or combination of businesses from which fees or commissions the judge or the judge's spouse received an aggregate in excess of \$3,000 during the reporting period. *The phrase "client or customer" relates only to businesses or combination of businesses.*

Do **not** list fees and commissions paid by clients or customers **who are individuals** and not businesses or combination of businesses.

The term "business" means any corporation, association, partnership, proprietorship, trust, joint venture, or a governmental agency unit, or a governmental subdivision, and every other business interest, including ownership or use of land for income. The term "combination of businesses" means any two or more businesses owned or controlled directly by the same interests. The term "other business interest" means any endeavor which produces income, including appraisals, consulting, authorships, inventing or the sale of goods and services. It is unnecessary, for the purposes of this definition, that the interest have a formal business name or structure. In the case of a partnership, it is a partner's proportionate share of the business, and hence of the fee, which is reportable, without regard to expenses of the partnership.

III. OWNERSHIP INTERESTS: List any corporation; partnership; proprietorship; trust; retirement plan, including individual retirement accounts; joint venture; and every other business interest, including land used for income, in which either you or your spouse or dependent children or dependent step children have owned a legal or equitable interest exceeding \$5,000 during the reporting period.

The individual holdings of a trust which exceed \$5,000 must be listed if the individual has control over the assets of the trust.

For a retirement plan, disclose only the name of the plan unless the holdings are held in the individual's name and subject to his or her control.

The value of a business interest is to be determined as of December 31 of the reporting period or, if disposed of during the reporting period, the valuation as of the date of disposition. The value assigned to a holding is the fair market value.

Do **not** disclose the following under this section:

- Certificates of deposit
- Bank savings or checking accounts
- Shares in a credit union
- Life insurance policies
- Annuities
- Notes
- Bonds
- Mortgage on a personal residence
- KPERS
- Interests in deferred judicial compensation plans

Ownership of other stocks and shares in mutual funds must be disclosed. For an interest in a mutual fund or pooled or common trust fund administered by an independent financial or brokerage institution (such as XYZ Mutual Fund), disclose only the name of the fund. Business interests include, among other things, property held for rental, farming, and commercial purposes, and businesses operated out of your home. For each real estate interest, indicate the general geographic location, such as city or county and state. If more than one parcel of real estate is owned in the same geographic area, identify each parcel by number (Parcel 1, 2, 3, etc.)

IV. GIFTS, BEQUESTS, OR FAVORS: A gift is a payment, advance, forbearance, rendering, or deposit of money, or anything of value, unless consideration of equal or greater value is received by the donor.

Do **not** report the following:

- Gifts received from a spouse or relative
- Bequests and other forms of inheritance received as the result of the death of the donor
- Gifts received as a trustee of a trust for the benefit of another
- Scholarships received from an educational institution
- Communications to your office, such as subscriptions to newspapers and periodicals
- Student loans or loans from a lending institution in its regular course of business on the same terms generally available to persons who are not judges
- Suitable mementos of a function honoring you

List all other gifts, bequests, or favors received by you, your spouse or dependent children or dependent step children, during the reporting period for which the value exceeds \$150. This includes the value of continuing education programs, the costs of which are paid by others, that are attended by the judge. Continuing education program expenses paid by the judge's employer are not reportable.

V. POSITIONS: List any business, organization, labor organization, educational or other institution or entity in which you now hold or have held a position of officer, director, associate, partner, proprietor, trustee, guardian, custodian, or similar fiduciary, representative, employee, or consultant at the time of filing this report or during the reporting period. Positions in for-profit and not-for-profit organizations and businesses are reportable. Report positions even if you are not compensated and if neither you nor any member of your family has a financial interest in the entity.

Do **not** report:

- Positions held in a judicial organization, such as the Kansas District Magistrate Judges Association
- Positions held by virtue of a Kansas Supreme Court appointment, *e.g.*, the Kansas Lawyers' Fund for Client Protection

VI. LIABILITIES: List all of your liabilities and those of your spouse, your dependent children or dependent step children to any creditor which exceeded \$10,000 at any time during the reporting period.

Do **not** report as a liability in this section:

- Any liability owed to a spouse, parent, brother, sister, or child
- Any mortgage secured by real property which is a personal residence of you or your spouse
- Any loan secured by a personal motor vehicle, household furniture, or appliances that does not exceed the purchase price of the item securing the liability
- Any revolving charge account whose balance did not exceed \$10,000 on December 31 of the reporting period
- Political campaign funds.

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