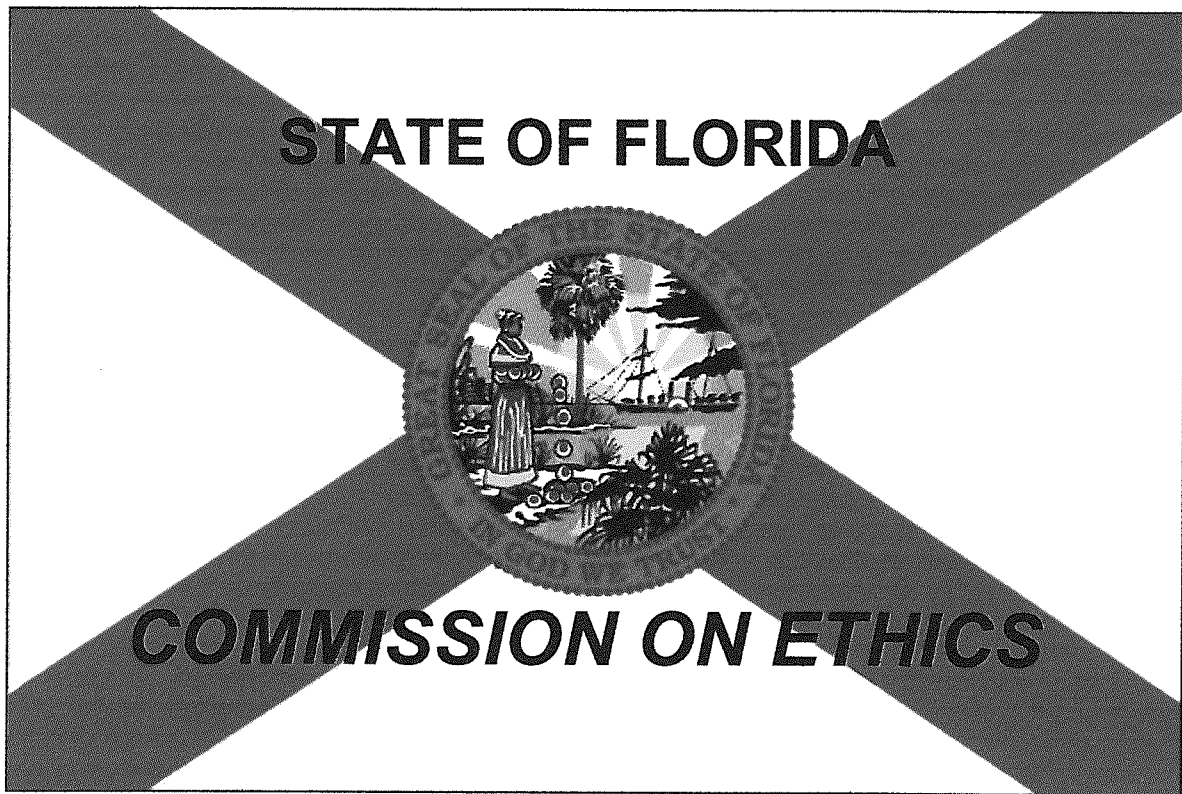


# **REPORT OF INVESTIGATION**



**Complaint Number 16-061**

## **NOTICE CONCERNING CONFIDENTIALITY**

This report of investigation concerns an alleged violation of Chapter 112, Part III, Florida Statutes, or other breach of public trust under provisions of Article II, Section 8, Florida Constitution. The Report and any exhibits may be confidential (exempt from the public records law) pursuant to Section 112.324, Florida Statutes, and Chapter 34-5, F.A.C., the rules of the Commission on Ethics. Unless the Respondent has waived the confidentiality in writing, this report will remain confidential until one of the following occurs: (1) the complaint is dismissed by the Commission; (2) the Commission finds sufficient evidence to order a public hearing; or (3) the Commission orders a public report as a final disposition of the matter.

STATE OF FLORIDA  
COMMISSION ON ETHICS  
Post Office Drawer 15709  
Tallahassee, Florida 32317-5709

## REPORT OF INVESTIGATION

**TITLE:** JANET MCDONALD  
Member, District School Board of Flagler County  
Flagler Beach, Florida

**COMPLAINT NO.:** 16-061  
Exhibit A through C

**INVESTIGATED BY:** Thomas W. Reaves  
Thomas W. Reaves

**Distribution:** Commission on Ethics  
Respondent  
Advocate  
File

**Releasing Authority:** V. L. Linder  
Executive Director

9/10/18  
Date

\* \* \* \*

**REPORT OF INVESTIGATION  
COMPLAINT NO. 16-061**

(1) Mr. Frank J. Meeker (deceased) of Palm Coast alleges that Ms. Janet McDonald, while serving as a candidate for, and member of, the District School Board of Flagler County, violated the Code of Ethics for Public Officers and Employees. The Complainant alleged that the Respondent failed to properly disclose or identify assets on her 2013 and 2014 CE Form 6, Full and Public Disclosure of Financial Interest, filings.

Note: Newspaper reports reflect that Mr. Meeker died on or about July 22, 2016.

(2) The Executive Director of the Commission on Ethics determined that, based upon the information provided in the complaint, the allegations are sufficient to warrant a preliminary investigation to determine whether there is probable cause to believe the Respondent violated Article II, Section 8, Florida Constitution (Ethics in Government), and Section 112.3144, Florida Statutes (Full and Public Disclosure of Financial Interests).

(3) The Ethics Commission's investigator attempted to interview the Respondent relative to this complaint, and the Respondent initially agreed to provide a statement. However, Mr. Dennis K. McDonald, the Respondent's husband, subsequently advised the investigator during a telephone conversation that neither he nor the Respondent were willing to provide a statement unless their attorney was present. During the same telephone conversation, Mr. McDonald provided the name of an attorney and advised that the Respondent had engaged the attorney to represent her relative to this complaint. Mr. McDonald suggested that the investigator contact the attorney to discuss the complaint and possibly arrange a date and time for an interview. The attorney had not provided a Notice of Appearance on behalf of the Respondent and the investigator advised Mr. McDonald that he could not discuss the complaint or the investigation with the attorney until the attorney provided a written Notice of Appearance. Approximately three weeks later, after the attorney still had not provided a Notice of Appearance, the investigator, again left messages on the Respondent's and Mr. McDonald's voicemails requesting to schedule a time to interview them. Mr. McDonald responded to the voicemails in writing, again suggesting that the investigator contact the Respondent's attorney to discuss the complaint. The investigator then sent an e-mail to Mr. McDonald advising him that if the attorney did not provide a Notice of Appearance immediately, he would complete the investigation without further attempts to obtain the Respondent's statement. As of this writing, the attorney still has not provided a Notice of Appearance.

(4) Records of the Flagler County Supervisor of Elections reflect that the Respondent was elected to the District School Board of Flagler County in November 2014.

(5) The Complainant provided copies of the Respondent's 2013 CE Form 6 (appended as Exhibit A) and 2014 CE Form 6 (appended as Exhibit B). The Complainant alleged that the Respondent

failed to properly disclose or identify assets on both of the CE Form 6s in question. Regarding both the 2013 CE Form 6 and the 2014 CE Form 6, the Complainant alleged the following:

- That the Respondent reported real estate holdings in Flagler County, Florida, and Roxbury, Connecticut, in the aggregate rather than identifying each parcel individually.
- That the Respondent failed to provide addresses, or some other such specific information, reflecting the location of each individual parcel she owned in Florida and Connecticut.
- That the Respondent "grossly overstated" the aggregate values of her real estate holdings in Florida and Connecticut.
- That the Respondent reported the aggregate value of bank accounts held at multiple financial institutions rather than reporting the specific values of accounts held at each institution.
- That the Respondent reported an IRA valued at \$100,000, but failed to list the individual assets within the IRA with values greater than \$1,000.

(6) The Complainant appended numerous documents to the complaint reflecting information about parcels of real estate located in Florida and Connecticut, allegedly owned by the Respondent and her husband. This investigator verified the information provided by the Complainant through research of the Internet websites of the Flagler County Property Appraiser and Flagler County Tax Collector, in Florida, and the Assessors' Offices in the Towns of Roxbury and Sherman, both in Connecticut. The investigator then compiled a more organized list of the properties in question (appended as Exhibit C), which includes the substantive ownership history of each parcel.

### **2013 CE Form 6**

(7) On the first line under "Part B-Assets" of the Respondent's 2013 CE Form 6 (Exhibit A), the Respondent reported her non-homestead properties as "Real Estate-open land Palm Coast." On the second line under "Part B-Assets" of her 2013 CE Form 6, the Respondent reported "Real Estate-home Palm Coast."

(8) As reflected on page 21 of the complaint, the Complainant identified eight individual parcels of real estate the Respondent allegedly owned in Flagler County, Florida, during 2013. The Complainant reported that all of these properties have addresses in Palm Coast, Florida, including the Respondent's personal residence located at 5 Twisted Oak Place. The Complainant alleged that the Respondent owned the properties jointly with Dennis McDonald and that she should have disclosed the address, or some other specific identification, for each individual property.

(9) As summarized on pages C-1 and C-2 of Exhibit C, records of the Flagler County Property Appraiser and Tax Collector reflect that as of December 31, 2013, the Respondent actually was the sole owner of the seven non-homestead Flagler County properties identified by the Complainant on page 21 of the complaint. The records also reflect that the Respondent and Mr. McDonald jointly owned the residence located at 5 Twisted Oak Place, Palm Coast, as well as a parcel located at 18 Cypress Wood Drive, South, also in Palm Coast.

(10) On the third line under "Part B-Assets" of her 2013 CE Form 6, the Respondent reported "Real Estate-homes Roxbury CT."

(11) The Complainant alleged that the Respondent failed to identify the precise locations of her real estate holdings located in Connecticut. The Complainant provided copies of real estate documents (appended as pages 22 through 42 of the complaint) reflecting that the Respondent, individually, owned two single-family homes located at 6 Baker Road and 117 Wellers Bridge Road, respectively, in Roxbury, Connecticut.

(12) The Respondent provided a written response to the complaint, in which she denied that she and Mr. McDonald jointly owned the real estate in question prior to July 2015. She confirmed that prior to July 2015, she was the sole owner of all the Florida and Connecticut real estate holdings in question. During September 2014, she added, she conveyed all of her real estate holdings to "The Dennis K. and Janet O. McDonald Family Trust." During July 2015, she continued, the Trust conveyed the properties to Janet O. and Dennis K. McDonald, husband and wife. The Respondent noted that the documentation provided by the Complainant (pages 22 through 84 of the complaint) confirms the accuracy of her assertions regarding the ownership history of the real estate in question.

(13) In her written statement, the Respondent maintained that she adequately identified her Florida and Connecticut real estate holdings on her 2013 CE Form 6. She wrote, "Mr. Meeker was able to obtain these files easily because the properties can be accessed with owner's name and the municipality which are both included on the filing."

(14) Instructions on the 2013 CE Form 6, under Part B, provide direction for reporting assets. They read, "Assets individually valued at over \$1,000: Description of asset (specific description is required - see instructions p.4)." On page four, under the heading "How to Identify or Describe the Asset," the instructions in pertinent part read, "Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information."

(15) The Complainant further alleged that the Respondent "grossly overstated" the aggregate value of her Florida properties. The Respondent reported \$215,000 as the aggregate value of the non-homestead properties in Florida, alluded to in line one under Part B of her 2013 CE Form 6. The Complainant maintained that the Respondent should have based the valuation on the assessed values calculated by the Flagler County Property Appraiser for tax purposes. Based upon the Complainant's suggested method of valuation, the aggregate value of the eight non-homestead properties the Respondent owned through December 31, 2013, was \$116,000 rather than \$215,000. Further, the Respondent reported \$450,000 as the value of her personal residence, but the assessed value provided by the Property Appraiser for the Respondent's personal residence during 2013 was \$256,751.

(16) The Respondent disclosed the aggregate value of her Connecticut homes as \$2,250,000. The property records provided by the Complainant reflect that the assessed value of the Baker Road property was \$272,590 and the assessed value of the Wellers Bridge Road property was \$638,200. Consequently, the aggregate assessed value of the two Roxbury properties for 2013 was \$1,013,190. However, it was noted that the assessed values provided by the Town Assessors in Connecticut were equal to 70 percent of the estimated appraised value of a given property. Consequently, the Roxbury Town Assessor's estimated appraised values were \$389,420 for the Baker Road property and \$911,720 for the Wellers Bridge Road property. Utilizing the estimated appraised values provided by the Town Assessor, the aggregate value of the Respondent's Roxbury properties for 2013 was \$1,301,140.

(17) The documents provided by the Complainant further reflect that the Respondent owned "5 upland pastures" in Sherman, Connecticut, with an assessed value of \$102,400. The estimated appraised values provided by the Sherman Town Assessor for the subject property for 2013 was \$146,200. The Respondent failed to disclose her ownership of the Sherman property on her 2013 CE Form 6.

(18) In her written statement, the Respondent denied that she overstated the value of her Florida and Connecticut properties. She wrote, "[Complainant] Meeker does not refer to appraised value which is mass appraisal and a very different process from arms length market value [sic]. Meeker's comments are ignorant of Connecticut property value appraisal rules. These rules vary from state to state but Arms Length Market value [sic] is always a constant if from the same segment of time."

(19) Under the heading "How to Value Assets," the instructions for the 2013 CE Form 6 in pertinent part read, "Value each asset by its fair market value on the date used in Part A for your net worth. . . . Real property may be valued at its market value for tax purposes, unless a more accurate appraisal of its fair market value is available."

(20) On the fourth line under "Part B-Assets" of her 2013 CE Form 6, the Respondent reported "Bank Accounts (Wells Fargo, HSBC, TD North)," with an aggregate value of \$230,000. The Complainant alleged that the Respondent was required to disclose a separate value for accounts held at each financial institution.

(21) In her written response, the Respondent wrote, "The banks are delineated and the total amount is aggregate, as allowed."

(22) Under the heading "ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000," the instructions for the 2013 CE Form 6 in pertinent part read, "Provide a description of each asset you had on the reporting date chosen for your net worth (Part A), that was worth more than \$1,000 and that is not included as household goods and personal effects, and list its value."

(23) On the fifth line under "Part B-Assets" of her 2013 CE Form 6, the Respondent reported "IRA," with a value of \$101,000. The Complainant alleged that the Respondent was required to identify each asset within the IRA that had a value greater than \$1,000.

(24) In her response, the Respondent wrote, "IRA over \$100K with listing of each value is not contained in the pages of directions included for filing CE Form 6."

(25) Under the heading "ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000," the instructions for the 2013 CE Form 6 specifically references "assets held in IRAs" as an example of tangible and intangible personal property that should be disclosed as assets on the form.

#### **2014 CE Form 6**

(26) On the first line under "Part B-Assets" of her 2014 CE Form 6 (Exhibit B), the Respondent reported "Janet & Dennis McDonald Trust (open land & home, Palm Coast FL)," with \$665,000 as the corresponding value.

(27) On the second line under "Part B-Assets" of her 2014 CE Form 6, the Respondent disclosed "Janet & Dennis McDonald Trust (homes Roxbury CT)," which she valued at \$2,250,000.

(28) The instructions for completing the 2014 CE Form 6 are very similar to the instructions for the 2013 form. A statement on the 2014 CE Form 6, under "Part B—Assets," provides instruction for reporting assets. The subject statement reads, "Assets individually valued at over \$1,000: Description of asset (specific description is required - see instructions p.4)." On page four, under the heading "How to Identify or Describe the Asset," the instructions read, "Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus."

(29) As previously noted, in her written response, the Respondent advised that in September 2014, she conveyed all of her real estate holdings in Florida and Connecticut to The Dennis K. McDonald and Janet O. McDonald Family Trust. A Warranty Deed reflecting the transfer of the seven Flagler County properties the Respondent owned individually is appended as pages 45 and 46 of the complaint. An additional Warranty Deed, reflecting the transfer of the two properties the Respondent owned jointly with Mr. McDonald, is appended as pages 78 and 79 of the complaint. The aggregate assessed value of the nine properties in question during 2014 was \$388,002. Additionally, the Warranty Deeds reflect that the Respondent and Mr. McDonald were co-trustees of the Trust.

(30) Real estate documents appended as pages 22 and 28 of the complaint reflect that as of December 31, 2014, the Respondent, individually, remained the sole owner of the two properties located in Roxbury, Connecticut. The records further reflect that the Respondent did not convey the Roxbury properties to the Family Trust until February 6, 2015. The Roxbury Town Assessor's records reflect that during 2014, the assessed value of the property located at 6 Baker Road was

\$272,590 (\$389,420 estimated appraised value), and the property located at 117 Wellers Bridge Road was \$638,200 (\$911,720 estimated appraised value). As previously noted, the Respondent referenced "homes Roxbury CT" under "Part B – Assets" of her 2014 CE Form 6. However, she did not disclose the addresses or the individual estimated values applicable to the Roxbury properties.

(31) The real estate documents appended as pages 39 through 42 of the complaint pertain to the 5 Upland Pastures the Respondent owns in Sherman, Connecticut. Those documents do not reflect that the Respondent conveyed the Sherman property to the Family Trust. Ms. Kathy Retter, Assistant Assessor for the Town of Sherman, confirmed by telephone that the Respondent presently is, and has been since May 2007, the sole owner of the 5 Upland Pastures in Sherman. The Respondent failed to disclose the Sherman, Connecticut, property as an asset on her 2014 CE Form 6.

(32) On page four of the instructions for the 2014 CE Form 6, under the sub-heading "How to Identify or Describe the Asset," the instructions in pertinent part read, "Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property's location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information."

(33) Under "Part B-Assets" of her 2014 CE Form 6, the Respondent reported "Bank Accounts (Wells Fargo, HSBC, TD North)," with an aggregate value of \$200,000.

(34) As previously noted, the Respondent's written response to the complaint reflects that she believed the instructions for the 2014 CE Form 6 permitted the disclosure of the aggregate value of all bank accounts.

(35) Under the heading "ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000," the instructions for the 2014 CE Form 6 in pertinent part read, "Describe, and state the value of, each asset you had on the reporting date you selected for your net worth in Part A, if the asset was worth more than \$1,000 and if you have not already included that asset in the aggregate value of your household goods and personal effects."

(36) Under "Part B-Assets" of her 2014 CE Form 6, the Respondent reported "IRA," with a value of \$105,000. The Complainant alleged that the Respondent was required to identify each asset within the IRA that had a value greater than \$1,000.

(37) Again, in her written response to the complaint, the Respondent indicated that her understanding was that the instructions for the 2014 CE Form 6 did not require the disclosure of individual assets within an IRA with values greater than \$1,000.

(38) Under the heading "ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000," the instructions for the 2014 CE Form 6 in pertinent part read, "Assets also include investment products

held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product *contained in* a brokerage account, IRA, or the Florida College Investment Plan, is your asset—not the account or plan itself."

**END OF REPORT OF PRELIMINARY INVESTIGATION**

**EXHIBIT A**

**EXHIBIT A**

## FORM 6

## FULL AND PUBLIC DISCLOSURE

2013

Please print or type your name, mailing address, agency name, and position below:

## OF FINANCIAL INTEREST

FOR OFFICE USE ONLY:

LAST NAME — FIRST NAME — MIDDLE NAME:

McDonald Janet Olney

FLORIDA  
COMMISSION ON ETHICS

35462

MAILING ADDRESS:

P.O. Box 1232

AUG 27 2018

RECEIVED

COPY

PROCESSED

CITY:

Flagler Beach

ZIP:

32136

COUNTY:

Flagler

NAME OF AGENCY:

NAME OF OFFICE OR POSITION HELD OR SOUGHT:

School Board, District 2

CHECK IF THIS IS A FILING BY A CANDIDATE ☒

## PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2013, or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

My net worth as of June 1, 2014 was \$ 3,061,000.

## PART B -- ASSETS

## HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effects (described above) is \$ 50,000

## ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Real Estate - open land, Palm Coast - aggregate appraised value	215,000
Real Estate - home Palm Coast	450,000
Real Estate - home Roxbury CT	2,250,000
Bank Accounts (Wells Fargo, HSBC, TD North)	230,000
IRA	101,000

## PART C -- LIABILITIES

LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Citi Mortgage	235,000

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

# **PART D -- INCOME**

You may ***EITHER*** (1) file a complete copy of your 2013 federal income tax return, *including all W2's, schedules, and attachments*, ***OR*** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D, below.

- ☐ I elect to file a copy of my 2013 federal income tax return and all W2's, schedules, and attachments.  
[If you check this box and attach a copy of your 2013 tax return, you need not complete the remainder of Part D.]

## **PRIMARY SOURCES OF INCOME** (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT
Janet McDonald, Med, LMT, CH, LLC	PO Box 1232 Flagler Beach FL 32136	20,800

## **SECONDARY SOURCES OF INCOME** [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

# **PART E -- INTERESTS IN SPECIFIED BUSINESSES** [Instructions on page 6]

	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 E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

## **OATH**

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

STATE OF FLORIDA  
COUNTY OF FLAGLER

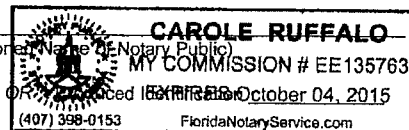
Sworn to (or affirmed) and subscribed before me this 16<sup>th</sup> day of

JUNE, 2014 by JANET O MCDONALD  
Carole Ruffalo  
(Signature of Notary Public--State of Florida)

(Print, Type, or Stamp Commission Name of Notary Public)

Personally Known ☒

Type of Identification Produced



Janet McDonald  
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature

Date

**Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.**

# **EXHIBIT B**

**EXHIBIT B**

PROCESSED

FLORIDA  
COMMISSION ON ETHICS

JUL 01 2015

RECEIVED

\*\*\*\*\*AUTO\*\*ALL FOR AADC 328 T4 P124

Janet McDonald  
 School Board Member  
 Flagler County, School District Of  
 Elected Constitutional Officer  
 PO Box 1232  
 Flagler Beach FL 32136-1232



ID Code



ID No. 35462

Conf. Code

McDonald, Janet

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

## PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2014. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]

My net worth as December 31, 2014 was \$ 3,043,000.

## PART B -- ASSETS

## HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is \$ 50,000.00

## ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Janet & Dennis McDonald Trust (open land + home, Palm Beach FL)	665,000
Janet & Dennis McDonald Trust (Jones Pexburg CT)	2,250,000
Bank Accounts (Wells Fargo, HSBC, TD North)	300,000
IRA	105,000

## PART C -- LIABILITIES

## LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Citi Mortgage	227,000

## JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

**PART D -- INCOME**

You may **EITHER** (1) file a complete copy of your 2014 federal income tax return, including all W2's, schedules, and attachments, **OR** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D, below.

- ☐ I elect to file a copy of my 2014 federal income tax return and all W2's, schedules, and attachments.  
[If you check this box and attach a copy of your 2014 tax return, you need not complete the remainder of Part D.]

**PRIMARY SOURCES OF INCOME** (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT
Janet McDonald, Med LMT, CH, LLC	PO Box 1232 Flagler Beach FL 32136	8,000.00
Flagler County Schools	1769 East Moody Blvd, Bldg 2, Bunnell FL 32110	2,524.00

**SECONDARY SOURCES OF INCOME** [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART E -- INTERESTS IN SPECIFIED BUSINESSES** [Instructions on page 6]

	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			

**PART F - TRAINING**

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

☒ I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

**OATH**

STATE OF FLORIDA  
COUNTY OF

FLAGLER

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true and accurate and complete.

Sworn to (or affirmed) and subscribed before me this 29th day of

JUNE, 20 15 by JANET O McDONALD



**CAROLE RUFFALO**  
MY COMMISSION # EE135763  
EXPIRES October 04, 2015  
FloridaNotaryService.com

(Signature of Notary Public--State of Florida)

CAROLE RUFFALO  
(Print Type, or Stamp Commissioned Name of Notary Public)

Personally Known ☒ OR Produced Identification ☐

Type of Identification Produced \_\_\_\_\_

Janet McDonald  
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature

Date

Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.

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

# **EXHIBIT C**

**EXHIBIT C**

## PROPERTIES

### **Florida properties originally obtained by Janet O. McDonald, individually, and subsequent histories:**

07-11-31-7037-00080-0230

26 Ludlow Lane, East, Palm Coast

Ms. McDonald obtained on August 15, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

07-11-31-7024-00190-0050

66 Prince Michael Lane, Palm Coast

Ms. McDonald obtained on August 20, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

07-11-31-7035-01070-0360

31 Bickshire Lane, Palm Coast

Ms. McDonald obtained on August 7, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

07-11-31-7035-01070-0370

33 Bickshire Lane, Palm Coast

Ms. McDonald obtained on August 7, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

07-11-31-7058-00460-0350

29 Sederholm Path, Palm Coast

Ms. McDonald obtained on September 21, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

07-11-31-7059-00330-0120

4 Seafaring Path, Palm Coast

Ms. McDonald obtained on August 20, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

07-11-31-7060-00160-0100

45 Slipper Trail, Palm Coast

Ms. McDonald obtained on August 26, 2007; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

**Florida properties originally obtained by Dennis K. and Janet O. McDonald, jointly, and subsequent histories:**

44-11-31-4985-00000-0030

5 Twisted Oak Place, Palm Coast

Mr. and Ms. McDonald obtained jointly on June 26, 2003; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on July 23, 2015

04-11-31-3510-00000-0040

18 Cypress Wood Drive, South, Palm Coast

Mr. and Ms. McDonald obtained jointly on October 1, 2000; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on September 12, 2014; and the Trust deeded to Bruce J. and Susan M. Ionno on July 21, 2015

**Connecticut properties originally obtained by Janet O. McDonald, individually, and subsequent histories:**

6 Baker Road, Roxbury, Connecticut

Ms. McDonald obtained on December 22, 1992; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on February 6, 2015; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on August 20, 2015

117 Wellers Bridge Road, Roxbury, Connecticut

Ms. McDonald obtained on unknown date; deeded to Dennis K. McDonald and Janet O. McDonald Family Trust on February 6, 2015; and the Trust deeded to Dennis K. McDonald and Janet O. McDonald on August 20, 2015

5 Upland Pastures, Sherman, Connecticut

Ms. Kathy Retter, Assistant Assessor for the Town of Sherman, Connecticut, advised by telephone that Ms. McDonald obtained this property on May 25, 2007, and has remained the sole owner of the property since that date.