

Application for the Appointment of the Elective Office of the County of San Diego Treasurer-Tax Collector

This is your application for consideration of appointment of County Treasurer-Tax Collector until the election of a successor.

Read the tips below to
make sure your
application is complete.

Shirley

First Name

Nakawatase

Last Name

Make sure you have all the pages.

There are nine (9) total pages that make up this application, including this page. The pages are numbered in the bottom right corners.

Initial the top right corner of pages 2-9 in the "Initial Here" box. This will make sure your application stays together.

Print clearly and legibly or type your application. Doing so will speed up processing time. Unclear handwriting may cause delays.

Questions? Learn more at www.sandiegocob.com or PublicComment@sdcounty.ca.gov.

This application must be received no later than Monday, September 22, 2025, at 12 noon. See page 9 for submittal instructions.

COSD CLERK OF THE BOARD
2025 SEP 22 AM9:50



Application Timeline

September 22, 2025 Applications must be submitted to the San Diego County Clerk of the Board of Supervisors no later than 12 noon.

September 30, 2025 Hearing on all applicants. Please plan to attend this meeting.

Important Things to Know

- The questions in this application ensure you are eligible to serve as Treasurer-Tax Collector if you are appointed.
- Answer the questions to the best of your ability.
- You must attach a current resume containing, at a minimum, all employment for the past five years and a completed Statement of Economic Interest (Form 700) with your application.

Additional Required Documents

The following additional materials are also included with this application for your reference:

1. Form of Notice
2. Minute Order and Board Letter - "Filling the Vacancy of the San Diego County Elective Office of County Treasurer-Tax Collector" dated August 26, 2025
3. Board of Supervisors Policy A-105: Process to Fill Vacancies of Elected Offices other than Board of Supervisors
4. County Charter to reference applicable provisions about the Office of the County Treasurer-Tax Collector
5. Administrative Code Sections pertaining to the requirements to serve as a Treasurer-Tax Collector
6. Class Specifications of the County Treasurer-Tax Collector
7. Rules for County Treasurer-Tax Collector Regarding Incompatible Activities
8. Conflict of Interest Code for the Office of the Treasurer-Tax Collector
9. Statement of Economic Interest Form (Form 700)

How This Application Will Be Used

I understand the contents of this application will be made available to the public.

☒ **Yes, I understand**

I understand that while this application is a public document, my personal e-mail address, street address, and phone number(s) will be kept confidential to the extent authorized by law.

☒ **Yes, I understand**

A. Tell us About Yourself

First Name: Shirley

Last Name: Nakawatase

Current Address (where you are registered to vote)

Street Address:

City:

State:

Zip Code:

Current Mailing Address (if different than the address listed above)

Street Address:

City:

State:

Zip Code:

Contact Information

Phone 1:

Type:

mobile

Phone 2:

Type:

E-mail:

Have you lived at your current address for more than five years?

☐ Yes

☒ No

If no, please list your previous addresses on page 4.

**If you have not lived at your current address for more than five years, please list
your addresses for the past five (5) years:**

Date From: 07-15-71 Date To: 05-01-22
Street Address: [REDACTED]
City: [REDACTED]
State: [REDACTED] Zip Code: [REDACTED]

Date From: _____ Date To: _____
Street Address: _____
City: _____
State: _____ Zip Code: _____

Date From: _____ Date To: _____
Street Address: _____
City: _____
State: _____ Zip Code: _____

Date From: _____ Date To: _____
Street Address: _____
City: _____
State: _____ Zip Code: _____

Date From: _____ Date To: _____
Street Address: _____
City: _____
State: _____ Zip Code: _____

B. Questions to Determine Eligibility

Please check the appropriate box for each question. Applicants may be asked to verify and update information at various points in the process.

1. I am a registered voter of the County of San Diego. ☒ Yes ☐ No
2. I am a citizen of the United States and of the State of California. ☒ Yes ☐ No
3. I meet at least one of the following criteria to serve as the Treasurer-Tax Collector (pursuant to Administrative Code Section 840):
Select all that apply and attach appropriate verification.
 - ☐ Served in a senior financial management position in a county, city, or other public agency dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.
 - ☒ Possess a valid baccalaureate, masters, or doctoral degree from an accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
 - ☒ Possess a valid certificate issued by the California State Board of Accountancy pursuant to Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code, showing that I am permitted and authorized to practice as a certified public accountant.
 - ☐ Possess a valid charter issued by the Institute of Chartered Financial Analysts showing that I am designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
 - ☐ Possess a valid certificate issued by the Treasurer Management Association showing that I am designated a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
4. I have not been convicted of a crime that disqualifies me from holding elected office. *If no, please explain (attach additional sheets if necessary):* ☒ Yes ☐ No

Application for the Appointment of the Elective Office of the
County of San Diego Treasurer-Tax Collector

INITIAL
HERE: →

sn

5. I am able to formally assume the position not later than twenty (20) business days following the selection by the Board of Supervisors. ☒ Yes ☐ No
6. I am not involved in outside activities that may be in conflict with the functions and responsibilities of the County Treasurer-Tax Collector as listed in the Rules for Incompatible Activities for the County Treasurer-Tax Collector. *If no, please explain (attach additional sheets if necessary):* ☒ Yes ☐ No

C. Experience Qualifications

1. Attach a current resume containing, at a minimum, all employment for the past five years.
2. Provide a written statement outlining the qualifications to serve as Treasurer-Tax Collector (500 words maximum).

I bring a unique combination of professional expertise, ethical leadership, and decades of community service that makes me highly qualified to serve as San Diego County Treasurer-Tax Collector. With over thirty years of experience as a Certified Public Accountant, I have built my career on transparency, fiscal accountability, and trust—qualities essential for managing taxpayer dollars and overseeing one of the most important financial offices in the county.

As the founder and managing partner of my own CPA firm, I have provided accounting, auditing, and financial advisory services to thousands of individuals, businesses, and nonprofit organizations across San Diego County. This hands-on experience has given me a deep understanding of financial systems, tax compliance, internal controls, and revenue oversight. I have successfully managed complex budgets, guided organizations, and implemented fiscal strategies that prioritize efficiency and accountability. My reputation as a trusted financial professional is backed by decades of service and a spotless record of integrity.

Beyond my professional accomplishments, I have demonstrated a lifelong commitment to public service and community leadership. I have served as Chair and Treasurer of the San Diego Regional Center, Treasurer of the San Diego County Capital Asset Leasing Corporation, and Past President and Treasurer of the Imperial Beach Boys & Girls Club. For more than 25 years, I served on the Imperial Beach Design Review Board, helping shape local projects with fairness and responsibility. As a member and leader within Kiwanis International, I have worked tirelessly to support youth programs, community service, and educational opportunities. Each of these roles required financial stewardship, ethical decision-making, and accountability—skills directly transferable to the Treasurer-Tax Collector's office.

My leadership extends to large-scale civic initiatives. I was instrumental in restoring the world-famous Imperial Beach US Open Sandcastle Competition, now the Sun & Sea Festival, ensuring financial sustainability and community pride. I have also participated in school bond oversight committees, where I monitored the proper allocation of taxpayer funds for education. These experiences demonstrate my ability to balance fiscal responsibility with community priorities, a skill set that is critical for safeguarding the county's financial future.

What sets me apart is not only my professional expertise but also my unwavering commitment to public trust. I believe the Treasurer-Tax Collector's role is not simply about balancing books, but about ensuring that taxpayer dollars are managed with honesty, transparency, and efficiency. In an era where financial accountability is more important than ever, I offer proven experience, independent judgment, and a genuine dedication to serving the people of San Diego County.

I am not just running for office—I am stepping forward to ensure the Treasurer-Tax Collector's office is managed with the highest level of professionalism, ethical responsibility, and care for the community. My career, leadership, and service prove I am the right choice to safeguard taxpayer dollars and build a stronger financial foundation for San Diego County.

3. Please explain the reasons for wishing to be appointed to the office of County Treasurer-Tax Collector.

I want to serve as San Diego County Treasurer-Tax Collector because I believe in the fundamental importance of financial stewardship, transparency, and accountability in local government. This office is not just about balancing budgets—it is about ensuring that taxpayer dollars are managed efficiently, ethically, and in a way that strengthens the services and infrastructure our community relies on every day.

With over thirty years as a Certified Public Accountant, I have seen firsthand how strong financial oversight can make the difference between thriving organizations and those burdened by inefficiency or mismanagement. I want to bring that expertise to San Diego County, applying proven accounting and auditing skills to protect and grow public resources, maintain trust in government, and ensure that every dollar is used wisely.

Beyond the numbers, I am motivated by service to the community. My decades of involvement in civic and nonprofit organizations—leading boards, overseeing budgets, and mentoring youth—have reinforced my commitment to public service and responsible leadership. Serving as Treasurer-Tax Collector provides an opportunity to combine my professional skills with my passion for supporting the people of San Diego County.

I also see this role as a chance to make government more accessible and accountable. Every resident deserves to know that their tax dollars are managed competently and transparently. I want to be the public servant who ensures that financial processes are clear, efficient, and trustworthy, and that the office of the Treasurer-Tax Collector actively supports the well-being of our communities.

Finally, I am driven by a vision of leaving a lasting, positive impact on the county's financial health. By managing public funds prudently, improving systems, and maintaining ethical standards, I can help build a stronger fiscal foundation for today and for generations to come. This office is both a responsibility and an opportunity to serve with integrity, competence, and dedication, and I am committed to fulfilling that mission if entrusted with this role.

You are encouraged to limit your response to one page, however if more space is needed, you may attach an additional page.

D. Signature

I, Shirley Nakawatase, as a candidate for appointment of the County of San Diego Treasurer-Tax Collector declare that all information provided on this form by me, including all attachments, is true and correct. If requested, I agree to provide written responses to any questions.

I have received the application packet and have read and understand Board of Supervisor's Policy A-105, which establishes the procedures for appointment to fill vacancies of elected offices other than Board of Supervisors, as well as the other codes and rules applicable to the County Treasurer-Tax Collector.

I understand that finalists will be subject to a full background investigation and the selected candidate will be required to pass the County's standard medical exam and full background investigation.

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

Executed on this 21 day of September, 2025, at Imperial Beach, California.

Signature: 

E. Submittal

Completed applications must be received by the Clerk of the Board of Supervisors no later than Monday, September 22, 2025, at 12 noon. Double check your answers in the application; once submitted, applications cannot be amended. Remember that you must answer all questions on this application to be considered and must attach the following additional documents:

- ☒ Current resume containing, at a minimum, all employment for the past five years; and
- ☒ Completed Statement of Economic Interest Form (Form 700).

Pursuant to Board Policy A-105, all applicants must personally appear to submit the required application forms. Please submit your completed application in person to:

County Administration Center
Clerk of the Board of Supervisors
1600 Pacific Highway, Room 402
San Diego, CA 92101-2471
(619) 531-5434

Incomplete applications and applications submitted by e-mail or USPS will not be considered.

Applications must be received by Monday, September 22, 2025, at 12 noon.

BOARD OF ACCOUNTANCY
LICENSING DETAILS FOR: 56695

NAME: NAKAWATASE, SHIRLEY
LICENSE TYPE: CERTIFIED PUBLIC ACCOUNTANT
LICENSE STATUS: CLEAR
EXPERIENCE COMPLETED: A
PREVIOUS NAMES: CHASE, SHIRLEY EVON MIYANOMAE ♦ NAKAWATASE, SHIRLEY
EVON MIYANOMAE ♦ NAKAWATASE, SHIRLEY EVON MIYANOMAE_CH

ADDRESS



SAN DIEGO COUNTY

ISSUANCE DATE
SEPTEMBER 7, 1990

EXPIRATION DATE
SEPTEMBER 30, 2025

CURRENT DATE / TIME
SEPTEMBER 22, 2025
9:42:55 AM

Shirley E. M. Nakawatase, CPA

Professional Summary

Certified Public Accountant with over 30 years of experience in accounting, financial oversight, and community leadership. Proven record of managing budgets, audits, and public resources with transparency and accountability. Experienced in both private practice and public service, dedicated to strengthening fiscal responsibility in San Diego County government.

Core Competencies

Government & Public Finance	Budgeting & Forecasting	Regulatory & Tax Compliance
Revenue & Cash Flow Oversight	Internal Controls & Risk Management	Strategic Planning & Policy Review
Audit & Accountability	Leadership & Community Engagement	Public Trust & Transparency

Professional Experience

HNK CPAs – Imperial Beach & El Cajon, CA

Founder, Partner & Consultant (1990 – Present)

- Established and manage a successful CPA firm serving individuals, businesses, and nonprofits throughout San Diego County.
- Provide full-service accounting: audits, tax compliance, budgeting, and financial strategy.
- Built a reputation for ethical service, transparency, and attention to detail.

Palomar College – San Marcos, CA

Adjunct Faculty (Accounting)

- Taught accounting and finance courses, preparing students for careers in business and public service.
- Introduced real-world case studies on public finance, tax policy, and compliance.

Government, Community & Leadership Service

- San Diego Regional Center – Past Chair and Treasurer
- Kiwanis International – Member since 1991; served as Lt. Governor, Cabinet Member
- Imperial Beach Boys & Girls Club – Past President and Treasurer
- Imperial Beach Design Review Board – Chair & Member for 25 years
- South Bay Union School District – Bond Budget Committee Member
- Sun & Sea Festival – Restored Imperial Beach Sandcastle Event
- SANCAL (San Diego County) – Treasurer
- Girl Scouts of San Diego – Lifetime Member and Troop Leader

Education

B.S. Accounting, San Diego State University

Certified Public Accountant, State of California (Active License)

Selected Achievements

- Built and sustained a respected CPA practice for over three decades.
- Directed multimillion-dollar bond budget processes with accountability and transparency.
- Restored the Imperial Beach Sandcastle/Sun & Sea Festival.
- Provided consistent financial leadership across nonprofit and civic organizations

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)
NAKAWATASE	SHIRLEY	E.M.

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

SAN DIEGO COUNTY TREASURER-TAX COLLECTOR

Division, Board, Department, District, if applicable

Your Position

TREASURER-TAX COLLECTOR

APPLICANT

► 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, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

☐ Multi-County _____

☒ County of **SAN DIEGO**

☐ City of _____

☐ Other _____

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

☐ **Annual:** The period covered is January 1, 2024, through December 31, 2024.

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

-or-

The period covered is ____/____/_____, through December 31, 2024.

☐ The period covered is January 1, 2024, through the date of leaving office.

-or-

☐ **Assuming Office:** Date assumed ____/____/_____

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

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

4. Schedule Summary (required)

► Total number of pages including this cover page: _____

Schedules attached

☒ **Schedule A-1 - Investments** – schedule attached

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

☒ **Schedule A-2 - Investments** – schedule attached

☐ **Schedule D - Income – Gifts** – schedule attached

☒ **Schedule B - Real Property** – schedule attached

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

-or- ☐ **None - No reportable interests on any schedule**

5. Verification

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

DAYTIME TELEPHONE NUMBER	EMAIL ADDRESS
_____	_____

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

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

Date Signed **SEPTEMBER 21, 2025**
(month, day, year)

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

SCHEDULE A-1**Investments****Stocks, Bonds, and Other Interests**

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name

SHIRLEY NAKAWATASE

▶ NAME OF BUSINESS ENTITY

LPL FINANCIAL

GENERAL DESCRIPTION OF THIS BUSINESS

BROKERAGE ACCOUNTS

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:

____/____/24

ACQUIRED

____/____/24

DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

☐ Stock☐ Other

(Describe)

☐ Partnership☐ Income Received of \$0 - \$499☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24

ACQUIRED

____/____/24

DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

☐ Stock☐ Other

(Describe)

☐ Partnership☐ Income Received of \$0 - \$499☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24

ACQUIRED

____/____/24

DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

☐ Stock☐ Other

(Describe)

☐ Partnership☐ Income Received of \$0 - \$499☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24

ACQUIRED

____/____/24

DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

☐ Stock☐ Other

(Describe)

☐ Partnership☐ Income Received of \$0 - \$499☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24

ACQUIRED

____/____/24

DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

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

NATURE OF INVESTMENT

☐ Stock☐ Other

(Describe)

☐ Partnership☐ Income Received of \$0 - \$499☐ Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24

ACQUIRED

____/____/24

DISPOSED

Comments:

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 SHIRLEY NAKAWATASE

1. BUSINESS ENTITY OR TRUST	
NAKAWATASE & CO CPAS	
Name 923 SEACOAST DR, IMPERIAL BEACH CA 91932	
Address (Business Address Acceptable)	
Check one <input type="checkbox"/> Trust, go to 2 <input checked="" type="checkbox"/> Business Entity, complete the box, then go to 2	
GENERAL DESCRIPTION OF THIS BUSINESS	
FAIR MARKET VALUE <input type="checkbox"/> \$0 - \$1,999 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/24 ____/_____/24 ACQUIRED DISPOSED
NATURE OF INVESTMENT <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietorship <input checked="" type="checkbox"/> CORPORATION Other	
YOUR BUSINESS POSITION PRESIDENT	

2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)	
<input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000

3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)	
<input type="checkbox"/> None or <input checked="" type="checkbox"/> Names listed below	
NAKAWATASE & KAMINSKY CPAS	

4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST	
Check one box: <input type="checkbox"/> INVESTMENT <input checked="" type="checkbox"/> REAL PROPERTY	
923 SEACOAST DR IMPERIAL BEACH CA 91932	
Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property	
CPA PRACTICE	
Description of Business Activity or City or Other Precise Location of Real Property	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input checked="" type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/24 ____/_____/24 ACQUIRED DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Property Ownership/Deed of Trust <input type="checkbox"/> Stock <input type="checkbox"/> Partnership	
<input checked="" type="checkbox"/> Leasehold ____ Yrs. remaining <input type="checkbox"/> Other _____	
<input type="checkbox"/> Check box if additional schedules reporting investments or real property are attached	

1. BUSINESS ENTITY OR TRUST	
NAKAWATASE & KAMINSKY CPAS	
Name 923 SEACOAST DR, IMPERIAL BEACH CA 91932	
Address (Business Address Acceptable)	
Check one <input type="checkbox"/> Trust, go to 2 <input type="checkbox"/> Business Entity, complete the box, then go to 2	
GENERAL DESCRIPTION OF THIS BUSINESS	
FAIR MARKET VALUE <input type="checkbox"/> \$0 - \$1,999 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/24 ____/_____/24 ACQUIRED DISPOSED
NATURE OF INVESTMENT <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Other	
YOUR BUSINESS POSITION PARTNER	

2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)	
<input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000

3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)	
<input type="checkbox"/> None or <input checked="" type="checkbox"/> Names listed below	
HNK CPAS	

4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST	
Check one box: <input type="checkbox"/> INVESTMENT <input checked="" type="checkbox"/> REAL PROPERTY	
1950 CORDELL CT, STE 101 EL CAJON CA 92020	
Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property	
CPA PRACTICE	
Description of Business Activity or City or Other Precise Location of Real Property	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input checked="" type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: _____/_____/24 ____/_____/24 ACQUIRED DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Property Ownership/Deed of Trust <input type="checkbox"/> Stock <input type="checkbox"/> Partnership	
<input checked="" type="checkbox"/> Leasehold 5 Yrs. remaining <input type="checkbox"/> Other _____	
<input type="checkbox"/> Check box if additional schedules reporting investments or real property are attached	

Comments: _____

SCHEDULE B
Interests in Real Property
(Including Rental Income)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name
SHIRLEY NAKAWATASE

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

1410 5TH STREET

CITY

IMPERIAL BEACH

FAIR MARKET VALUE

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

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

NATURE OF INTEREST

- ☒ Ownership/Deed of Trust ☐ Easement
☐ Leasehold _____ ☐ _____
Yrs. remaining Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

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

☐ None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

567 8TH ST

CITY

IMPERIAL BEACH

FAIR MARKET VALUE

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

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24
ACQUIRED DISPOSED

NATURE OF INTEREST

- ☐ Ownership/Deed of Trust ☐ Easement
☐ Leasehold _____ ☐ _____
Yrs. remaining Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

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

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

☐ None

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

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE

TERM (Months/Years)

_____% ☐ None

HIGHEST BALANCE DURING REPORTING PERIOD

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

☐ Guarantor, if applicable

NAME OF LENDER*

BOYS AND GIRLS CLUB OF SOUTH COUNTY

ADDRESS (Business Address Acceptable)

847 ENCINA AVE IMPERIAL BEACH

BUSINESS ACTIVITY, IF ANY, OF LENDER

NON PROFIT

INTEREST RATE

TERM (Months/Years)

4.5 % ☐ None

10 YEARS

HIGHEST BALANCE DURING REPORTING PERIOD

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

☒ Guarantor, if applicable

SHIRLEY NAKAWATASE/JEFF BROWN

Comments:

SCHEDULE B
Interests in Real Property
(Including Rental Income)

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION
Name SHIRLEY NAKAWATASE

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 1877 ROYSTON AVE	
CITY SAN DIEGO	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: <div style="display: flex; justify-content: space-around;"><div>____/____/24 ACQUIRED</div><div>____/____/24 DISPOSED</div></div>
NATURE OF INTEREST <input checked="" type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold _____ <input type="checkbox"/> _____ <div style="display: flex; justify-content: space-around;"><div>Yrs. remaining</div><div>Other</div></div>	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None	

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS	
CITY	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: <div style="display: flex; justify-content: space-around;"><div>____/____/24 ACQUIRED</div><div>____/____/24 DISPOSED</div></div>
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold _____ <input type="checkbox"/> _____ <div style="display: flex; justify-content: space-around;"><div>Yrs. remaining</div><div>Other</div></div>	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None	

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

NAME OF LENDER*	
ADDRESS (Business Address Acceptable)	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
INTEREST RATE _____% <input type="checkbox"/> None	TERM (Months/Years) _____
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000 <input type="checkbox"/> Guarantor, if applicable	

NAME OF LENDER*	
ADDRESS (Business Address Acceptable)	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
INTEREST RATE _____% <input type="checkbox"/> None	TERM (Months/Years) _____
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000 <input type="checkbox"/> Guarantor, if applicable	

Comments: _____

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

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION
Name SHIRLEY NAKAWATASE

1. INCOME RECEIVED	1. INCOME RECEIVED
NAME OF SOURCE OF INCOME NAKAWATASE & CO CPAS	NAME OF SOURCE OF INCOME
ADDRESS (Business Address Acceptable) 923 SEACOAST DR IMPERIAL BEACH CA 91932	ADDRESS (Business Address Acceptable)
BUSINESS ACTIVITY, IF ANY, OF SOURCE CPA PRACTICE	BUSINESS ACTIVITY, IF ANY, OF SOURCE
YOUR BUSINESS POSITION PRESIDENT	YOUR BUSINESS POSITION
GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> OVER \$100,000	GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input checked="" type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.) <input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.) <input type="checkbox"/> Sale of _____ (Real property, car, boat, etc.) <input type="checkbox"/> Loan repayment <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more _____ (Describe) <input type="checkbox"/> Other _____ (Describe)	CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.) <input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.) <input type="checkbox"/> Sale of _____ (Real property, car, boat, etc.) <input type="checkbox"/> Loan repayment <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more _____ (Describe) <input type="checkbox"/> Other _____ (Describe)

2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

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

NAME OF LENDER*	INTEREST RATE	TERM (Months/Years)
_____	_____ % <input type="checkbox"/> None	_____
ADDRESS (Business Address Acceptable)	SECURITY FOR LOAN	
_____	<input type="checkbox"/> None <input type="checkbox"/> Personal residence	
BUSINESS ACTIVITY, IF ANY, OF LENDER	<input type="checkbox"/> Real Property _____	Street address
_____		City
HIGHEST BALANCE DURING REPORTING PERIOD	<input type="checkbox"/> Guarantor _____	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> Other _____	(Describe)
<input type="checkbox"/> \$1,001 - \$10,000		
<input type="checkbox"/> \$10,001 - \$100,000		
<input type="checkbox"/> OVER \$100,000		

Comments: _____