

**Attachment C**  
**Materiality Threshold Examples:**  
**Gross Revenues or Assets/Liabilities**

<b>Business Entities (Examples)</b>	<b>Annual Gross Revenues*</b>	<b>Materiality Threshold*: Increase or Decrease in Annual Gross Revenues or Assets/Liabilities</b>
<b>Small Entities</b>	<b>\$0 – 200,000</b>	<b>≥\$10,000</b>
Public official’s real property management business managing 1-5 rental units.	\$50,000 – 100,000	≥\$10,000
Public official’s small architecture firm with 1-3 employees.	\$100,000 – 200,000	≥\$10,000
<b>Mid-sized Entities</b>	<b>\$200,001 – 20,000,000</b>	<b>5% Gross Revenues</b>
Public official’s real estate brokerage with 5-20 employees.	\$250,000 – 10,000,000	\$12,500 – 500,000
Public official is an executive at a regional car wash chain with more than 50 locations.	\$7,000,000 – 20,000,000	\$350,000 – 1,000,000
<b>Large Entities</b>	<b>\$20,000,000+</b>	<b>≥\$1,000,000</b>
Public official is a regional manager at In-N-Out.	~ \$1,000,000,000 (2018)	≥\$1,000,000
Public official is an executive at Tesla.	\$21,461,000,000 (2018)	≥\$1,000,000
Public official has a \$100,000 investment in Amazon stock.	\$232,887,000,000 (2018)	≥\$1,000,000
* Assuming a high threshold amount of \$1,000,000		

**Attachment D**  
**Materiality Threshold Examples: Expenses**

<b>Business Entities (Examples)</b>	<b>Annual Gross Revenues</b>	<b>Materiality Threshold*: Expenses</b>
<b>Small Entities</b>	<b>\$0 – 250,000</b>	<b>≥\$2,500</b>
Public official’s real property management business managing 1-5 rental units.	\$50,000 – 100,000	≥\$2,500
Public official’s small architecture firm with 1-3 employees.	\$100,000 – 200,000	≥\$2,500
<b>Mid-sized Entities</b>	<b>\$250,001 – 25,000,000</b>	<b>1% Gross Revenues</b>
Public official’s real estate brokerage with 5-20 employees.	\$250,000 – 10,000,000	\$2,500 – 100,000
Public official is an executive at a regional car wash chain with more than 50 locations.	\$7,000,000 – 20,000,000	\$70,000 – 200,000
<b>Large Entities</b>	<b>\$25,000,000+</b>	<b>≥\$250,000</b>
Public official is a regional manager at In-N-Out.	~ \$1,000,000,000 (2018)	≥\$250,000
Public official is an executive at Tesla.	\$21,461,000,000 (2018)	≥\$250,000
Public official has a \$100,000 investment in Amazon stock.	\$232,887,000,000 (2018)	≥\$250,000
* Assuming a high threshold amount of \$250,000		