



STATE FINANCIAL DISCLOSURE STATEMENT

(For use by all Public Officers and Candidates in the State of Arizona)

Name of Public Officer or Candidate:

Mark Manoil

Address: (Please note: this address is public information and not subject to redaction)

24 West Camelback Rd. # A592 Phoenix AZ 85013

Public Office Held or Sought:

State Treasurer

District / Division Number (if applicable):

Statewide

Please check the appropriate box that reflects your service for this filing year:

- I am a public officer filing this Financial Disclosure Statement covering the 12 months of calendar year 2017.
- I have been appointed to fill a vacancy in a public office within the last 60 days and am filing this Financial Disclosure Statement covering the 12 month period ending with the last full month prior to the date I took office.
- I am a public officer who has served in the last full year of my final term, which expires less than thirty-one days into calendar year 2017. This is my final Financial Disclosure Statement covering the last 12 months plus the final days of my term for the current year.
- I am a candidate for a public office, and am filing this Financial Disclosure Statement covering the 12 months preceding the date of this statement, from the month of June, 2017, to the month of May, 2018.

VERIFICATION

- I verify under penalty of perjury that the information provided in this Financial Disclosure Statement is true and correct.

/S/ Mark Manoil 5/24/2018

Signature of Public Officer or Candidate

A. PERSONAL FINANCIAL INTERESTS

This section requires disclosure of your financial interests and/or the financial interests of the member(s) of your household.

1. Identification of Household Members and Business Interests

What to disclose: If you are married, is your spouse a member of your household? Yes No N/A (If not married/widowed, select N/A)

Are any minor children members of your household? Yes (if yes, disclose how many) No

For the remaining questions in this Financial Disclosure Statement, the term "member of your household" or "household member" will be defined as the person (s) who correspond to your "yes" answers above.

2. Sources of Personal Compensation

What to disclose in subsection (2)(a): Provide the name and address of each employer who paid you or any member of your household more than \$1,000 in salary, wages, commissions, tips or other forms of compensation (other than "gifts") during the period covered by this report. Describe the nature of each employer's business and the type of services for which you or a member of your household were compensated.

What to disclose in in subsection (2)(b): List anything of value that any other person (outside your household) received for your or a member of your household's use or benefit. For example, if a person was paid by a third-party to be your personal housekeeper, identify that person, describe the nature of that person's services that benefited you, and provide information about the third-party who paid for the services on your behalf.

You need not disclose income of a business, including money you or any member of your household received that constitutes income paid to a business that you or your household member owns or does business as. This type of business income will be disclosed in Question 12.

Subsection (2)(a):

| PUBLIC OFFICER OR HOUSEHOLD MEMBER BENEFITED | NAME AND ADDRESS OF EMPLOYER WHO PROVIDED COMPENSATION > \$1,000 | NATURE OF EMPLOYER'S BUSINESS | NATURE OF SERVICES PROVIDED BY PUBLIC OFFICER OR HOUSEHOLD MEMBER FOR EMPLOYER |
|--|---|-------------------------------|--|
| Mark Manoil | Manoil Kime, PLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | private law practice | legal services |

Subsection (2)(b) (if applicable):

| PUBLIC OFFICER OR HOUSEHOLD MEMBER BENEFITED | NAME AND ADDRESS OF PERSON WHO PROVIDED SERVICES VALUED OVER \$1,000 FOR YOUR OR YOUR HOUSEHOLD MEMBER'S USE OR BENEFIT | NATURE OF SERVICES PROVIDED BY PERSON FOR YOUR OR YOUR HOUSEHOLD MEMBER'S USE OR BENEFIT | NAME AND ADDRESS OF THIRD PARTY WHO PAID FOR PERSON'S SERVICES ON YOUR OR YOUR HOUSEHOLD MEMBER'S BEHALF |
|--|---|--|--|
| N/A | N/A | N/A | N/A |

3. Professional, Occupational and Business Licenses

What to disclose: List all professional, occupational or business licenses held by you or any member of your household at any time during the period covered by this Financial Disclosure Statement.

This includes licenses in which you or a member of your household had an "interest," which includes (but is not limited to) any business license held by a "controlled" or "dependent" business as defined in Question 12.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER AFFECTED | TYPE OF LICENSE | PERSON OR ENTITY HOLDING THE LICENSE | JURISDICTION OR ENTITY THAT ISSUED LICENSE |
|--|------------------------|---|---|
| Mark Manoil | bar admission | Mark Manoil | Arizona, Illinois, Maryland |

4. Personal Creditors

What to disclose: The name and address of each creditor to whom you or a member of your household owed a qualifying personal debt over \$1,000 during any point during the period covered by this Financial Disclosure Statement.

Additionally, if the qualifying personal debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check the applicable box to indicate whether it was incurred or discharged. Otherwise, check the box for "N/A" if the debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

You need not disclose the following, which do not qualify as "personal debt":

- Debts resulting from the ordinary conduct of a business (these will be disclosed in Section B);
- Debts on any personal residence or recreational property;
- Debts on motor vehicles used primarily for personal purposes (not commercial purposes);
- Debts secured by cash values on life insurance;
- Debts owed to relatives;
- Personal credit card transactions or the value of any retail installment contracts you or your household member entered into.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER OWING THE DEBT | NAME AND ADDRESS OF CREDITOR (OR PERSON TO WHOME PAYMENTS ARE MADE) | DISCLOSE IF THE DEBT WAS FIRST INCURRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|--|--|--|
| N/A | N/A | N/A |

5. Personal Debtors

What to disclose: The name of each debtor who owed you or a member of your household a debt over \$1,000 at any time during the period covered by this Financial Disclosure Statement, along with the approximate value of the debt by financial category.

Additionally, if the debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check the box to indicate whether it was incurred or discharged. Otherwise, select "N/A" (for "not applicable") if the debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER OWED THE DEBT | NAME OF DEBTOR | APPROXIMATE VALUE OF DEBT | DISCLOSE IF THE DEBT WAS FIRST INCURRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|---|-----------------------|----------------------------------|--|
| N/A | N/A | N/A | N/A |

6. Gifts

What to disclose: The name of the donor who gave you or a member of your household a single gift or an accumulation of gifts during the preceding calendar year with a cumulative value over \$500, subject to the exceptions listed in the below "You need not disclose" paragraph. A "gift" means a gratuity (tip), special discount, favor, hospitality, service, economic opportunity, loan or other benefit received without adequate consideration (reciprocal value) and not provided to members of the public at large (in other words, a personal benefit you or your household member received without providing an equivalent benefit in return).

Please note: the concept of a "gift" for purposes of this Financial Disclosure Statement is separate and distinct from the gift restrictions outlined in Arizona's lobbying statutes. Thus, disclosure in a lobbying report does not relieve you or a member of your household's duty to disclose gifts in this Financial Disclosure Statement.

You need not disclose the following, which do not qualify as "gifts":

- Gifts received by will;
- Gift received by intestate succession (in other words, gifts distributed to you or a household member according to Arizona's intestate succession laws, not by will);
- Gift distributed from an *inter vivos* (living) or testamentary (by will) trust established by a spouse or family member;
- Gifts received from any other member of the household;
- Gifts received by parents, grandparents, siblings, children and grandchildren; or
- Political campaign contributions reported on campaign finance reports.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER WHO RECEIVED GIFT(S) OVER \$500 | NAME OF GIFT DONOR |
|---|--------------------|
| N/A | N/A |

7. Office, Position or Fiduciary Relationship in Businesses, Nonprofit Organizations or Trusts

What to disclose: The name and address of each business, organization, trust or nonprofit organization or association in which you or any member of your household held any office, position, or fiduciary relationship during the period covered by this Financial Disclosure Statement, including a description of the office, position or relationship.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER HAVING THE REPORTABLE RELATIONSHIP | NAME AND ADDRESS OF BUSINESS, ORGANIZATION, TRUST, OR NONPROFIT ORGANIZATION OR ASSOCIATION | DESCRIPTION OF OFFICE, POSITION OR FIDUCIARY RELATIONSHIP HELD BY THE PUBLIC OFFICER OR HOUSEHOLD MEMBER |
|---|---|--|
| Mark Manoil | Capital West Publishing, Inc. 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | President, Director |
| Mark Manoil | CPX Lands, LLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Manager |
| Mark Manoil | Manoil Kime, PLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Member-Manager |
| Mark Manoil | Third Estate LLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Manager |
| Mark Manoil | Munizona Entertainment LC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Manager |

8. Ownership or Financial Interests in Businesses, Trusts or Investment Funds

What to disclose: The name and address of each business, trust, or investment fund in which you or any member of your household had an ownership or beneficial interest of over \$1,000 during the period covered by this Financial Disclosure Statement. This includes stocks, annuities, mutual funds, or retirement funds. It also includes any financial interest in a limited liability company, partnership, joint venture, or sole proprietorship. Also, check the box to indicate the value of the interest.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER HAVING THE INTEREST | NAME AND ADDRESS OF BUSINESS, TRUST OR INVESTMENT FUND | DESCRIPTION OF THE BUSINESS, TRUST OR INVESTMENT FUND | APPROXIMATE EQUITY VALUE OF THE INTEREST |
|--|--|---|--|
| Mark Manoil | Capital West Publishing, Inc. 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | real estate invesments | \$100,001 + |
| Mark Manoil | Otter Bite, LLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | real estate invesments | \$25,001 - \$100,000 |
| Mark Manoil | Munizona Entertainment LC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | film production | \$1,000 - \$25,000 |
| Mark Manoil | Equity Trust Co. Roth IRA Elyra, OH | Roth IRA | \$25,001 - \$100,000 |
| Mark Manoil | Fidelity Investments SEP IRA PO Box 770001, Cincinnati, OH 45277-0002 | SEP -IRA securities investments | \$25,001 - \$100,000 |

9. Ownership of Bonds

What to disclose: Bonds issued by a state or local government agency worth more than \$1,000 that you or a member of your household held during the period covered by this Financial Disclosure Statement. Also, check the box to indicate the approximate value of the bonds.

Additionally, if the bonds were either acquired for the first time or completely divested (sold in full) during this period, list the date and check the box whether the bonds were acquired or divested. Otherwise, check "N/A" (for "not applicable") if the bonds were not first acquired or fully divested during the period covered by this Financial Disclosure Statement.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER ISSUED BONDS | ISSUING STATE OR LOCAL GOVERNMENT AGENCY | APPROXIMATE VALUE OF BONDS | DISCLOSE IF THE BONDS WERE FIRST ACQUIRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|--|---|-----------------------------------|--|
| N/A | N/A | N/A | N/A |

10. Real Property Ownership

What to disclose: Arizona real property (land) and improvements which was owned by you or a member of your household during the period covered by this Financial Disclosure Statement, other than your primary residence or property you use for personal recreation. Also describe the property's location (city and state) and approximate size (acreage or square footage), and check the box to indicate the approximate value of the land.

Additionally, if the land was either acquired for the first time or completely divested (sold in full) during this period, list the date and check the box to indicate whether the land was acquired or divested. Otherwise, check "N/A" (for "not applicable") if the land was not first acquired or fully divested during the period covered by this Financial Disclosure Statement.

You need not disclose: Your primary residence or property you use for personal recreation.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER THAT OWNS LAND | LOCATION AND APPROXIMATE SIZE | APPROXIMATE VALUE OF LAND | DISCLOSE IF THE LAND WAS FIRST ACQUIRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|---|--|---------------------------|---|
| Mark Manoil | 1/24 interest in approx 325 acres near Wintersburg | \$1,000 - \$25,000 | N/A |

11. Travel Expenses

What to disclose: Each meeting, conference or other event during the period covered in this Financial Disclosure Statement where you participated in your official capacity and travel-related expenses of \$1,000 or more were paid on your behalf (or which you were reimbursed) for that meeting, conference, or other event. "Travel-related expenses" include, but are not limited to, the value of transportation, meals, and lodging to attend the meeting, conference, or other event.

You need not disclose: Any meeting, conference, or other event where paid or reimbursed travel-related expenses were less than \$1,000 or your personal monies were expended related to the travel.

| NAME OF MEETING, CONFERENCE, OR EVENT ATTENDED IN OFFICIAL CAPACITY AS PUBLIC OFFICER | LOCATION | AMOUNT OR VALUE OF TRAVEL COSTS |
|---|----------|---------------------------------|
| N/A | N/A | N/A |

B. BUSINESS FINANCIAL INTERESTS

This section requires disclosure of any financial interests of a business owned by you or a member of your household.

12. Business Names

What to disclose: The name of any business under which you or any member of your household owns or did business under (in other words, if you or your household member were self-employed) during the period covered by this Financial Disclosure Statement, which include any corporations, limited liability companies, partnerships, sole proprietorships or any other type of business conducted under a trade name.

Also disclose if the named business is controlled or dependent. A business is "controlled" if you or any member of your household (individually or combined) had an ownership interest that amounts to more than 50%. A business is classified as "dependent," on the other hand, if: (1) you or any household member (individually or combined) had an ownership interest that amounts more than 10%; *and* (2) the business received more than \$10,000 from a single source during the period covered by this Financial Disclosure Statement, which amounted to more than 50% of the business' gross income for the period.

Please note: If the business was either controlled or dependent, check the box to indicate whether it was controlled or dependent. If the business was both controlled *and* dependent during the period covered by this Financial Disclosure Statement, check *both* boxes. Otherwise, leave the boxes blank.

Please note: If a business listed in the foregoing Question 12 was neither "controlled" nor "dependent" during the period covered by this Financial Disclosure Statement, you need not complete the remainder of this Financial Disclosure Statement with respect to that business. If none of the businesses listed in Question 12 were "controlled" or "dependent," you need not complete the remainder of this Financial Disclosure Statement.

| PUBLIC OFFICER OR HOUSEHOLD MEMBER OWNING THE BUSINESS | NAME AND ADDRESS OF BUSINESS | DISCLOSE IF THE BUSINESS IS "CONTROLLED" BY OR "DEPENDENT" ON YOU OR A HOUSEHOLD MEMBER |
|---|---|---|
| Mark Manoil | Capital West Publishing, Inc. 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Controlled |
| Mark Manoil | Otter Bite, LLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Controlled |
| Mark Manoil | Munizona Entertainment LC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Controlled |
| Mark Manoil | CPX Lands, LLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Controlled, Dependent |
| Mark Manoil | Third Estate LLC 24 W. Camelback Rd, #A592, Phoenix, AZ 85013 | Controlled |

13. Controlled Business Information

What to disclose: The name of each controlled business listed in Question 12, and the goods or services provided by the business.

If a single client or customer (whether a person or business) accounts for more than \$10,000 and 25% of the business' gross income during the period covered by this Financial Disclosure Statement, the client or customer is deemed a "major client" and therefore you must describe what your business provided to this major client in the third column. Also, if the major client is a business, please describe the client's type of business activities in the final column (but if the major client is an individual, write "N/A" for "not applicable".)

If the business does not have a major client, write "N/A" for "not applicable."

You need not disclose: The name of any major client, or the activities of any major client that is an individual.

If you or your household member does not own a business, or if your or your household member's business is not a controlled business, you may leave this question blank.

| NAME OF YOUR OR YOUR HOUSEHOLD MEMBER'S CONTROLLED BUSINESS | GOODS OR SERVICES PROVIDED BY THE CONTROLLED BUSINESS | DESCRIBE WHAT YOUR BUSINESS PROVIDES TO ITS MAJOR CLIENT | TYPE OF BUSINESS ACTIVITIES OF THE MAJOR CLIENT (IF A BUSINESS) |
|---|---|--|---|
| Capital West Publishing, Inc. | real estate investments | N/A | N/A |
| CPX Lands, LLC | sales of real estate | rehabbed home | N/A |
| Munizona Entertainment LC | video production | N/A | N/A |
| Otter Bite, LLC | real estate investments | N/A | N/A |
| Third Estate LLC | real estate investments | N/A | N/A |

14. Dependent Business Information

What to disclose: The name of each dependent business listed in Question 12, and the goods or services provided by the business.

If a single client or customer (whether a person or business) accounts for more than \$10,000 and 25% of the business' gross income during the period covered by this Financial Disclosure Statement, the client or customer is deemed a "major client" and therefore you must describe what your business provided to this major client in the third column. Also, if the major client is a business, please describe the client's type of business activities (but if the major client is an individual, write "N/A" for "not applicable".)

If the business does not have a major client, write "N/A" for "not applicable."

You need not disclose: The name of any major client, or the activities of any major client that is an individual.

If you or your household member does not own a business, or if your or your household member's business is not a dependent business, you may leave this question blank.

| NAME OF YOUR OR YOUR HOUSEHOLD MEMBER'S DEPENDENT BUSINESS | GOODS OR SERVICES PROVIDED BY THE DEPENDENT BUSINESS | DESCRIBE WHAT YOUR BUSINESS PROVIDES TO ITS MAJOR CUSTOMER | TYPE OF BUSINESS ACTIVITIES OF THE MAJOR CUSTOMER (IF A BUSINESS) |
|--|--|--|---|
| CPX Lands, LLC | sales of real estate | rehabbed home | N/A |

15. Real Property Owned by a Controlled or Dependent Business

What to disclose: Arizona real property (land) and improvements which was owned by a controlled or dependent business during the period covered by this Financial Disclosure Statement. Also describe the property's location (city and state) and approximate size (acreage or square footage), and check the box to indicate the approximate value of the land. If the business is one that deals in real property and improvements, check the box that corresponds to the aggregate value of all parcels held by the business during the period covered by this Financial Disclosure Statement.

Additionally, if the land was either acquired for the first time or completely divested (sold in full) during this period, list the date and check whether the land was acquired or divested. Otherwise, check "N/A" (for "not applicable") if the land was not first acquired or fully divested during the period covered by this Financial Disclosure Statement.

You need not disclose: If you or your household member does not own a business, or if your or your household member's business is not a dependent business, you may leave this question blank.

| NAME OF CONTROLLED OR DEPENDENT BUSINESS THAT OWNS LAND | LOCATION AND APPROXIMATE SIZE | APPROXIMATE VALUE OF LAND | DISCLOSE IF THE LAND WAS FIRST ACQUIRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|---|---|---------------------------|---|
| Capital West Publishing, Inc. | multiple rural lots in Maricopa, La Paz, and Apache Counties | \$1,000 - \$25,000 | N/A |
| Third Estate LLC | Single family home, Fort Mohave, Arizona | \$1,000 - \$25,000 | Acquired 05/25/2018 |
| CPX Lands, LLC | 36608 W LOWER BUCKEYE RD TONOPAH (5 acres) | \$100,001 + | Divested 09/14/2017 |
| CPX Lands, LLC | multiple rural lots, Maricopa, Cochise, Coconino, Pima Counties | \$25,001 - \$100,000 | N/A |

16. Controlled or Dependent Business' Creditors

What to disclose: The name and address of each creditor to which a controlled or dependent business owed more than \$10,000, if that amount was also more than 30% of the business' total indebtedness at any time during the period covered by this Financial Disclosure Statement ("qualifying business debt".)

Additionally, if the qualifying business debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check the box to indicate whether it was incurred or discharged. Otherwise, check "N/A" (for "not applicable") if the business debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

You need not disclose: If you or your household member does not own a business, or if your or your household member's business is not a controlled or dependent business, you may leave this question blank.

| NAME OF CONTROLLED OR DEPENDENT BUSINESS OWING THE QUALIFYING DEBT | NAME AND ADDRESS OF CREDITOR (OR PERSON TO WHOM THE PAYMENTS ARE MADE) | DISCLOSE IF THE DEBT WAS FIRST INCURRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|--|--|---|
| N/A | N/A | N/A |

Memo:

Only continuing creditor are respective county treasurers for annual property tax liabilities.

17. Controlled or Dependent Business' Debtors

What to disclose: The name of each debtor who owed more than \$10,000 to a controlled or dependent business, if that amount was also more than 30% of the total indebtedness owed to the controlled or dependent business at any time during the period covered by this Financial Disclosure Statement ("qualifying business debt".) Also check the box to indicate the approximate value of the debt by financial category.

Additionally, if the qualifying business debt was either incurred for the first time or completely discharged (paid in full) during this period, list the date and check the box to indicate whether it was incurred or discharged. Otherwise, check "N/A" (for "not applicable") if the business debt was not first incurred or fully discharged during the period covered by this Financial Disclosure Statement.

You need not disclose: If you or your household member does not own a business, or if your or your household member's business is not a controlled or dependent business, you may leave this question blank.

| NAME OF CONTROLLED OR DEPENDENT BUSINESS OWED THE DEBT | NAME OF DEBTOR | APPROXIMATE VALUE OF DEBT | DISCLOSE IF THE DEBT WAS FIRST INCURRED OR COMPLETELY DISCHARGED DURING THIS REPORTING PERIOD |
|--|----------------|---------------------------|---|
| CPX Lands, LLC | M Knight | \$1,000 - \$25,000 | N/A |
| CPX Lands, LLC | E Corona | \$1,000 - \$25,000 | Incurred 07/10/2017 |