



**Thursday, June 23, 2016**  
**Board of Directors Teleconference Meeting**

**2:00 p.m. - 4:00 p.m.**

Dial-in Number: (800) 250-2600  
Passcode: 197 9056

*\*For those participating by telephone, please mute your line when not speaking.*

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- 1) Introduction
    - a) Welcome/Roll Call
    - b) Additions to Agenda
  - 2) Consent Items 2:05 p.m.
    - a) Approval of minutes from April 28, 2016
    - b) Financials as of May 2016
  - 3) Discussion/Action Items 2:10 p.m.
    - a) Final 2016 Annual Conference Report John Adams
    - b) Scholarship Policy Drew Corbett
    - c) Revised Budget Award Program Applications Craig Boyer
    - d) Award Force Award Management Software Craig Boyer
    - e) Revenue Fundamentals II Core Course Scott Catlett
    - f) Weekend Training Contract Scott Catlett
    - g) Administrative Policy Handbook Revision Stephen Parker
    - h) GFOA CAFR Award Program Amendments Damien Charley
    - i) Chapter Chair Handbook Revision Melissa Dixon
    - j) 2015 Audited Financial Statements Melissa Dixon
  - 4) Officer Reports
    - a) President 2:55 p.m. John Adams
      - i) CSMFO Reception at GFOA
    - b) Past President 3:05p.m. Jesse Takahashi
    - c) President-Elect 3:15 p.m. Drew Corbett

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|--|-----------|-----------------------|
| 5) Committee Reports   | 3:25 p.m. |                       |
| a) Administration  |           | Ernie Reyna           |
| b) Career Development  |           | Scott Catlett         |
| c) Conference Site Selection   |           | Joan Michaels Aguilar |
| d) Membership Benefits   |           | Steve Heide           |
| e) Professional Standards & Recognition  |           | Craig Boyer           |
| f) Program   |           | Viki Copeland         |
| g) Technology  |           | Damien Charlety       |
| 6) League Policy Committee   | 3:40 p.m. |                       |
| a) Administrative Services   |           | Stuart Schillinger    |
| b) Community Services  |           | Tracey Hause          |
| c) Employee Relations  |           | Brad Wilkie           |
| d) Environmental Quality   |           | Kathryn Downs         |
| e) Housing, Community & Economic Development                                   |           | Don Harrison          |
| f) Public Safety   |           | Cass Cook             |
| g) Revenue & Taxation  |           | Bob Biery             |
| h) Transportation, Communications & Public Works                               |           | Robin Borre           |
| 7) Chapter Roundtable  | 3:50 p.m. |                       |
| 8) Other Items   |           |                       |
| 9) Future Topics   |           |                       |
| 10)Next Meeting – Thursday, July 28, 2:00 p.m. – 4:00 p.m., via teleconference |           |                       |
| 11) Adjournment  | 4:00 p.m. |                       |

# California Society of Municipal Finance Officers

## Board of Directors Meeting Minutes

April 28, 2016

### In Attendance

John Adams  
Jesse Takahashi  
Drew Corbett  
Jimmy Forbis  
Chu Thai  
Brent Mason  
Barbara Boswell  
Karan Reid  
Marcus Pimentel  
Ernie Reyna  
Christy Pinuelas  
Joan Michaels Aguilar

Melinda Brodsky  
Jason Al-Imam  
Richard Lee  
Damien Charlety  
Steve Heide  
Kate Zawadzki  
Brad Wilkie  
Scott Catlett  
Kathryn Downs  
Jennifer Wakeman  
Melissa Dixon

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met via teleconference on April 28, 2016. President John Adams convened the meeting and confirmed a quorum was in attendance at 2:03 p.m.

The Board addressed the consent calendar, which included minutes from the March 1 Board of Directors meeting and financial reports from March 2016. Director Marcus Pimentel moved to approve the consent calendar; Director Karan Reid seconded. The motion passed unanimously.

Administration Committee Vice Chair Kate Zawadzki presented to the Board the Bylaws revision as drafted by the Committee. The revision was primarily to allow commercial members to serve as members (not officers) of committees, although there were some clean-up revisions as well. The role of “past president” was added as an officer, to be consistent with current operations. It was suggested that responsibilities of the past president be added as well, to be consistent with the handling of the other officers in the Bylaws. Past President Jesse Takahashi moved to approve the revised Bylaws, as amended to include a section on past president duties. Director Reid seconded and the motion passed unanimously. Executive Director Dixon will revise the Bylaws as directed and organize an electronic vote of the membership.

Administration Committee Chair Ernie Reyna presented to the Board a proposed revision to the policy regarding signors for CSMFO bank accounts. As updating signature cards is a difficult and arduous process, the Committee proposed a revision to streamline who would be listed as signors on the account so that the card would not need updating annually. The proposed new policy is to have the check approvers remaining the same (president, president-elect, past president and Administration Committee chair), but the actual signors would be the Executive Director and a Board designee, which is suggested to be either the incoming President-Elect or the Administration Committee chair. CSMFO staff would be authorized to use signature stamps for the signors once approval has been received from at least two of the four approvers. Director

Marcus Pimentel moved to approve the new policy as submitted; Director Reid seconded. The motion passed unanimously.

The Board reviewed the strategic plan, item by item, and committees provided updates on status.

President John Adams informed the Board that the CSMFO reception at the GFOA annual conference would be held on Monday, May 23 at the CN Tower in Toronto, Canada. RSVPs for the reception are in excess of 140, roughly a 50% increase over 2015.

Past President Takahashi informed the Board that the first Chapter Chair call was held on April 12 and reviewed the topics discussed.

President-Elect Drew Corbett informed the Board provided an update on the progress to date on planning the 2017 Annual Conference, noting that he has 8 municipal and 3 commercial members on the Host Committee, as well as a liaison to the Membership Committee. A subcommittee focused on the Thursday night event met in Sacramento on April 7 to tour several locations, and he and David Cain met with representatives from the Program Committee to discuss keynote speakers and the conference footprint.

Administration Committee Chair Ernie Reyna informed the Board that the Committee is working on a revision to the Administrative Handbook.

Career Development Committee Chair Scott Catlett provided the Board an update on the Coaching Program and the webinars scheduled for 2016.

Conference Site Selection Committee Chair Joan Michaels Aguilar informed the Board that the staff has issued an RFP for 2019, and is in the process of reviewing proposals. San Jose and Santa Clara both came back with prohibitively high room rates; we are still awaiting responses from San Francisco, Oakland and Monterey.

Membership Benefits Committee Chair Steve Heide reported that Director Pimentel would be the liaison to the 2017 CSMFO Annual Conference Host Committee, and that the committee is looking into expanding member benefits.

Professional Standards & Recognition Committee Vice Chair Jason Al-Imam reported to the Board that the Committee is looking into software that would allow for a more complete electronic review of budget awards. Software proposals so far have been under \$10,000 for the initial investment. The Committee will bring a proposal to the Board for approval in a few months.

Program Committee member Corbett informed the Board that the Committee will meet in May.

Technology Committee Chair Damien Charley informed the Board that the Committee was continuing to evaluate potential providers of a new database.

League Administrative Services Policy Committee representative Stuart Schillinger provided a written report to Executive Director Dixon, which she read to the Board and which provided updates on AB 253 and SB 1107.

League Community Services Policy Committee representative Tracey Hause had no report because she missed the April meeting.

League Employee Relations Policy Committee representative Brad Wilkie had no report because his committee's meeting had been canceled for April.

League Environmental Quality Policy Committee representative Kathryn Downs reported on SB 1000 and a presentation made by Carlsbad for a desalination plant.

League Housing, Community and Economic Development Policy Committee representative Don Harrison reported on SB 1102 regarding Airbnb.

President Adams reported on the League Revenue & Taxation Policy Committee, noting that California State Treasurer John Chiang was present at the April meeting.

League Transportation, Communications & Public Works Policy Committee representative Robin Borre informed the Board that she did not attend the April meeting due to a very light agenda.

The next meeting will be held via teleconference on Thursday, May 26, 2016 from 2:00 p.m. to 4:00 p.m.

President Adams adjourned the meeting at 3:42 p.m.

Respectfully submitted,

Melissa Dixon  
Executive Director

# California Society of Municipal Finance Officers

## Statement of Net Assets

As of May 31, 2016

### ASSETS

#### Current Assets

##### Checking/Savings

##### 1005 · Bank of America

##### 1050 · Chapter Fund Balances

1050.03 · North Coast	25.00	25.00	0.00	0.0%
1050.04 · Sacramento Valley	1,159.62	290.08	869.54	299.76%
1050.06 · Central Valley	15.00	0.00	15.00	100.0%
1050.08 · Monterey Bay	3,549.47	4,596.79	(1,047.32)	(22.78%)
1050.11 · Channel Counties	1,601.64	3,696.20	(2,094.56)	(56.67%)
1050.12 · San Gabriel Valley	(191.35)	177.94	(369.29)	(207.54%)
1050.13 · Central Los Angeles	1,265.07	570.72	694.35	121.66%
1050.14 · South Bay (LA)	3,047.51	465.48	2,582.03	554.7%
1050.16 · Orange County	9,109.93	3,593.60	5,516.33	153.5%
1050.17 · Inland Empire	1,566.14	(108.54)	1,674.68	1,542.92%
1050.19 · San Diego County	3,174.39	1,679.76	1,494.63	88.98%

Total 1050 · Chapter Fund Balances	24,322.42	14,987.03	9,335.39	62.29%
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1005 · Bank of America - Other	96,228.90	395,735.76	(299,506.86)	(75.68%)
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Total 1005 · Bank of America	120,551.32	410,722.79	(290,171.47)	(70.65%)
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1040 · Investments LAIF	880,736.84	578,333.24	302,403.60	52.29%
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Total Checking/Savings	1,001,288.16	989,056.03	12,232.13	1.24%
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##### Accounts Receivable

1100 · Accounts receivable	9,485.50	6,260.00	3,225.50	51.53%
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Total Accounts Receivable	9,485.50	6,260.00	3,225.50	51.53%
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##### Other Current Assets

A/R - CSMFO Database	4,494.00	0.00	4,494.00	100.0%
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1105 · Prepaid Taxes	867.00	0.00	867.00	100.0%
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##### 1250 · Prepaid Expense - General

1252 · Prepaid Admin Fees	11,605.50	10,111.13	1,494.37	14.78%
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1250 · Prepaid Expense - General - Other	0.00	5,000.00	(5,000.00)	(100.0%)
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Total 1250 · Prepaid Expense - General	11,605.50	15,111.13	(3,505.63)	(23.2%)
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##### 1260 · Prepaid Expense Conference

1262 · Facilities Deposits	5,500.00	1,000.00	4,500.00	450.0%
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1264 · Conference Services	1,406.55	406.55	1,000.00	245.97%
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1260 · Prepaid Expense Conference - Other	566.30	0.00	566.30	100.0%
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Total 1260 · Prepaid Expense Conference	7,472.85	1,406.55	6,066.30	431.29%
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Total Other Current Assets	24,439.35	16,517.68	7,921.67	47.96%
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Total Current Assets	1,035,213.01	1,011,833.71	23,379.30	2.31%
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TOTAL ASSETS	1,035,213.01	1,011,833.71	23,379.30	2.31%
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# California Society of Municipal Finance Officers

## Statement of Net Assets

As of May 31, 2016

	May 31, 16	May 31, 15	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts payable	0.00	34,307.30	(34,307.30)	(100.0%)
<b>Total Accounts Payable</b>	0.00	34,307.30	(34,307.30)	(100.0%)
<b>Other Current Liabilities</b>				
2003 · A/P-Other	20,367.00	0.00	20,367.00	100.0%
2005 · Distinguished Service Awards	500.00	1,000.00	(500.00)	(50.0%)
2010 · Deferred Revenue - Conference				
2019 · Conference Banquet	0.00	0.00	0.00	0.0%
2021 · Conference PreConf-SessionB	0.00	0.00	0.00	0.0%
<b>Total 2010 · Deferred Revenue - Conference</b>	0.00	0.00	0.00	0.0%
<b>Total Other Current Liabilities</b>	20,867.00	1,000.00	19,867.00	1,986.7%
<b>Total Current Liabilities</b>	20,867.00	35,307.30	(14,440.30)	(40.9%)
<b>Total Liabilities</b>	20,867.00	35,307.30	(14,440.30)	(40.9%)
<b>Equity</b>				
3100 · Net Assets-Chapters	24,322.42	14,512.00	9,810.42	67.6%
3020 · Retained earnings	783,653.27	682,093.74	101,559.53	14.89%
<b>Net Income</b>	206,370.32	279,920.67	(73,550.35)	(26.28%)
<b>Total Equity</b>	1,014,346.01	976,526.41	37,819.60	3.87%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,035,213.01</b>	<b>1,011,833.71</b>	<b>23,379.30</b>	<b>2.31%</b>

# California Society of Municipal Finance Officers

## Statement of Activities

May 2016

	May 16	Jan - May 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan - May 16	Jan - May 15	\$ Change	% Change
<b>OPERATING REVENUES</b>										
4100 • Membership Dues	4,089.00	213,699.00	215,225.00	(1,526.00)	99.29%	215,225.00	213,699.00	202,895.00	10,804.00	5.32%
4200 • Interest Income	0.00	1,528.80	833.31	695.49	183.46%	2,000.00	1,528.80	726.14	802.66	110.54%
4302 • Website Magazine Ads	8,800.00	70,956.00	50,395.00	20,561.00	140.8%	120,955.00	70,956.00	46,595.00	24,361.00	52.28%
4306 • Website Ads	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	750.00	(750.00)	-100.00%
4490 • Budget/CAFR Fees	0.00	350.00	6,708.31	(6,358.31)	5.22%	16,100.00	350.00	200.00	150.00	75.00%
<b>TOTAL OPERATING REVENUES</b>	<b>12,889.00</b>	<b>286,533.80</b>	<b>273,161.62</b>	<b>13,372.18</b>	<b>104.9%</b>	<b>354,280.00</b>	<b>286,533.80</b>	<b>251,166.14</b>	<b>35,367.66</b>	<b>14.08%</b>
<b>OPERATING EXPENSES</b>										
6255 • GFOA Reception	0.00	0.00	0.00	0.00	0.0%	5,000.00	0.00	0.00	0.00	0.00%
6106 • Storage Expense	28.09	198.15	0.00	198.15	100.0%	0.00	198.15	107.67	90.48	84.03%
6110 • President's Expense	0.00	727.70	2,500.00	(1,772.30)	29.11%	6,000.00	727.70	157.37	570.33	362.41%
6115 • Board of Directors	0.00	2,174.45	1,916.69	257.76	113.45%	4,600.00	2,174.45	1,616.31	558.14	34.53%
6120 • Committee/Chapter Support	0.00	0.00	2,083.31	(2,083.31)	0.0%	5,000.00	0.00	2,299.80	(2,299.80)	-100.00%
6125 • Board Planning Session-Retreat	0.00	0.00	0.00	0.00	0.0%	33,200.00	0.00	0.00	0.00	0.00%
6140 • Management Services	11,605.50	64,766.86	101,276.69	(36,509.83)	63.95%	243,064.00	64,766.86	50,750.65	14,016.21	27.62%
6150 • Office Supplies	144.26	192.21	270.81	(78.60)	70.98%	650.00	192.21	8.67	183.54	2116.96%
6155 • Merchant Fees/Bank Chgs.	1,002.74	17,053.45	10,416.69	6,636.76	163.71%	25,000.00	17,053.45	15,747.33	1,306.12	8.29%
6160 • Awards	0.00	143.15	208.31	(65.16)	68.72%	500.00	143.15	351.71	(208.56)	-59.30%
6165 • Printing	9,574.51	13,001.04	5,416.69	7,584.35	240.02%	13,000.00	13,001.04	12,024.94	976.10	8.12%
6170 • Newsletter	1,444.47	6,632.31	0.00	6,632.31	100.0%	0.00	6,632.31	0.00	6,632.31	0.00%
6175 • Postage	52.72	1,101.67	833.31	268.36	132.2%	2,000.00	1,101.67	1,094.32	7.35	0.67%
6185 • Telephone/Bridge Calls	523.66	1,660.71	1,666.69	(5.98)	99.64%	4,000.00	1,660.71	1,277.61	383.10	29.99%
6190 • Web and Technology	225.00	8,303.00	7,916.69	386.31	104.88%	19,000.00	8,303.00	6,759.87	1,543.13	22.83%
6200 • Travel/Staff Expenses	0.00	0.00	416.69	(416.69)	0.0%	1,000.00	0.00	549.53	(549.53)	-100.00%
6220 • Audit & Tax Filing	0.00	0.00	0.00	0.00	0.0%	9,500.00	0.00	0.00	0.00	0.00%
6230 • Insurance	0.00	1,690.00	2,000.00	(310.00)	84.5%	2,000.00	1,690.00	1,660.00	30.00	1.81%
6240 • Taxes	0.00	6,831.00	5,000.00	1,831.00	136.62%	20,000.00	6,831.00	0.00	6,831.00	0.00%
6260 • Donations	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00%
6999 • Previous Year Adjustments	0.00	424.85	0.00	424.85	100.0%	0.00	424.85	835.00	(410.15)	0.00%
<b>TOTAL OPERATING EXPENSES</b>	<b>24,600.95</b>	<b>124,900.55</b>	<b>141,922.57</b>	<b>(17,022.02)</b>	<b>88.01%</b>	<b>393,514.00</b>	<b>124,900.55</b>	<b>95,240.78</b>	<b>29,659.77</b>	<b>31.14%</b>
<b>NET OPERATIONG REVENUE</b>	<b>(11,711.95)</b>	<b>161,633.25</b>	<b>131,239.05</b>	<b>30,394.20</b>	<b>123.16%</b>	<b>(39,234.00)</b>	<b>161,633.25</b>	<b>155,925.36</b>	<b>5,707.89</b>	<b>3.66%</b>



# California Society of Municipal Finance Officers

## Statement of Activities

May 2016

	May 16	Jan - May 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan - May 16	Jan - May 15	\$ Change	% Change
<b>PROGRAM REVENUES</b>										
4503 • Contributions and Donations	0.00	0.00	15,000.00	(15,000.00)	0.0%	15,000.00	0.00	327.15	(327.15)	-100.00%
4505 • Webinar	175.00	450.00	1,250.00	(800.00)	36.0%	3,000.00	450.00	1,100.00	(650.00)	-59.09%
4520 • Weekend Training	0.00	0.00	20,000.00	(20,000.00)	0.0%	20,000.00	0.00	-	0.00	0.00%
4570 • Intro to Government	225.00	11,700.00	8,250.00	3,450.00	141.82%	19,800.00	11,700.00	10,050.00	1,650.00	16.42%
4580 • Presentation/Fiscal Policy	3,150.00	8,475.00	6,500.00	1,975.00	130.39%	15,600.00	8,475.00	5,275.00	3,200.00	60.66%
4590 • Intermediate Government Acct	3,750.00	24,825.00	16,500.00	8,325.00	150.46%	39,600.00	24,825.00	27,825.00	(3,000.00)	-10.78%
4594 • CMTA/CSMFO Course	0.00	3,640.00	1,237.50	2,402.50	294.14%	2,475.00	3,640.00	1,312.50	2,327.50	177.33%
4910 • Application Fees for Awards	0.00	300.00	0.00	300.00	100.0%	0.00	300.00	-	300.00	0.00%
<b>TOTAL PROGRAM REVENUES</b>	<b>7,300.00</b>	<b>49,390.00</b>	<b>68,737.50</b>	<b>(19,347.50)</b>	<b>71.85%</b>	<b>115,475.00</b>	<b>49,390.00</b>	<b>45,889.65</b>	<b>3,500.35</b>	<b>7.63%</b>
<b>PROGRAM EXPENSES</b>										
6494 • Webinar Expenses	0.00	0.00	1,041.69	(1,041.69)	0.0%	2,500.00	0.00	500.00	(500.00)	-100.00%
6594 • CMTA/CSMFO Course Exp	0.00	1,300.34	1,212.50	87.84	107.25%	2,425.00	1,300.34	346.29	954.05	275.51%
6420 • Weekend Trainings	0.00	0.00	25,000.00	(25,000.00)	0.0%	25,000.00	0.00	-	0.00	0.00%
6430 • Intro to Government	0.00	1,057.62	8,000.00	(6,942.38)	13.22%	19,200.00	1,057.62	1,580.86	(523.24)	-33.10%
6450 • Presentation/Fiscal Policy	1,928.50	6,428.71	6,516.69	(87.98)	98.65%	15,640.00	6,428.71	6,413.57	15.14	0.24%
6470 • Coaching Program Consultant	0.00	17,649.50					17,649.50	13,434.00	4,215.50	31.38%
6480 • Intermediate Governmental Acct.	5,444.59	19,616.40	13,900.00	5,716.40	141.13%	33,360.00	19,616.40	16,357.41	3,258.99	19.92%
<b>TOTAL PROGRAM EXPENSES</b>	<b>7,373.09</b>	<b>46,052.57</b>	<b>55,670.88</b>	<b>(9,618.31)</b>	<b>82.72%</b>	<b>98,125.00</b>	<b>46,052.57</b>	<b>38,632.13</b>	<b>7,420.44</b>	<b>19.21%</b>
<b>NET PROGRAM REVENUE</b>	<b>(73.09)</b>	<b>3,337.43</b>	<b>13,066.62</b>	<b>(9,729.19)</b>	<b>25.54%</b>	<b>17,350.00</b>	<b>3,337.43</b>	<b>7,257.52</b>	<b>(3,920.09)</b>	<b>-54.01%</b>
<b>OTHER EXPENSES</b>										
6970 • Branding & Style Guide	0.00	6,600.00	12,500.00	(5,900.00)	52.8%	12,500.00	6,600.00	0.00	6,600.00	0.00%
<b>TOTAL OTHER EXPENSES</b>	<b>0.00</b>	<b>6,600.00</b>	<b>12,500.00</b>	<b>(5,900.00)</b>	<b>52.8%</b>	<b>12,500.00</b>	<b>6,600.00</b>	<b>0.00</b>	<b>6,600.00</b>	<b>0.00%</b>
<b>CHAPTER REVENUE</b>	<b>9,926.00</b>	<b>40,562.00</b>	<b>20,833.31</b>	<b>19,728.69</b>	<b>194.7%</b>	<b>50,000.00</b>	<b>40,562.00</b>	<b>33,745.74</b>	<b>6,816.26</b>	<b>20.20%</b>
<b>CHAPTER EXPENSES</b>	<b>8,618.16</b>	<b>21,355.68</b>	<b>20,833.31</b>	<b>522.37</b>	<b>102.51%</b>	<b>50,000.00</b>	<b>21,355.68</b>	<b>23,088.97</b>	<b>(1,733.29)</b>	<b>-7.51%</b>
<b>NET CHAPTER REVENUE</b>	<b>1,307.84</b>	<b>19,206.32</b>	<b>0.00</b>	<b>19,206.32</b>	<b>0.0%</b>	<b>0.00</b>	<b>19,206.32</b>	<b>10,656.77</b>	<b>8,549.55</b>	<b>80.23%</b>
<b>TOTAL CONFERENCE REVENUE</b>	<b>560.00</b>	<b>864,535.00</b>	<b>701,200.00</b>	<b>163,335.00</b>	<b>123.29%</b>	<b>701,200.00</b>	<b>864,535.00</b>	<b>666,100.00</b>	<b>198,435.00</b>	<b>29.79%</b>
<b>TOTAL CONFERENCE EXPENSES</b>	<b>0.00</b>	<b>835,741.68</b>	<b>738,813.00</b>	<b>96,928.68</b>	<b>113.12%</b>	<b>738,813.00</b>	<b>835,741.68</b>	<b>560,018.98</b>	<b>275,722.70</b>	<b>49.23%</b>
<b>NET CONFERENCE REVENUE</b>	<b>560.00</b>	<b>28,793.32</b>	<b>(37,613.00)</b>	<b>66,406.32</b>	<b>140.96%</b>	<b>(37,613.00)</b>	<b>28,793.32</b>	<b>106,081.02</b>	<b>(77,287.70)</b>	<b>-72.86%</b>
<b>TOTAL NET REVENUE</b>	<b>(9,917.20)</b>	<b>206,370.32</b>	<b>94,192.67</b>	<b>112,177.65</b>	<b>219.09%</b>	<b>(71,997.00)</b>	<b>206,370.32</b>	<b>279,920.67</b>	<b>(73,550.35)</b>	<b>-26.28%</b>

# California Society of Municipal Finance Officers

## Profit & Loss

January through May 2016

	Central Coast	Central Los Angeles	Central Valley	Channel Counties	East Bay	Inland Empire	Monterey Bay	North Coast	Orange County	Sacramento Valley	San Diego	San Gabriel Valley	TOTAL
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
<b>4500 · PROGRAM REVENUES</b>													
<b>4501 · Chapter Income</b>													
4501.03 · North Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,020.00	0.00	0.00	0.00	0.00	1,020.00
4501.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,560.00	0.00	0.00	1,560.00
4501.05 · East Bay (SF)	0.00	0.00	0.00	0.00	3,538.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,538.00
4501.06 · Central Valley	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
4501.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.00	0.00	2,850.00	0.00	0.00	0.00	0.00	0.00	2,850.00
4501.11 · Channel Counties	0.00	0.00	0.00	3,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,975.00
4501.12 · San Gabriel Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,270.00	3,270.00
4501.13 · Central Los Angeles	0.00	1,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,760.00
4501.15 · Desert Mountain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	30.00
4501.16 · Orange County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,530.00	0.00	0.00	0.00	4,530.00
4501.17 · Inland Empire	0.00	0.00	0.00	0.00	0.00	15,804.00	0.00	0.00	0.00	0.00	0.00	0.00	15,804.00
4501.19 · San Diego County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,825.00	0.00	1,825.00
<b>Total 4501 · Chapter Income</b>	0.00	1,760.00	400.00	3,975.00	3,538.00	15,804.00	2,850.00	1,020.00	4,560.00	1,560.00	1,825.00	3,270.00	40,562.00
<b>Total 4500 · PROGRAM REVENUES</b>	0.00	1,760.00	400.00	3,975.00	3,538.00	15,804.00	2,850.00	1,020.00	4,560.00	1,560.00	1,825.00	3,270.00	40,562.00
<b>Total Income</b>	0.00	1,760.00	400.00	3,975.00	3,538.00	15,804.00	2,850.00	1,020.00	4,560.00	1,560.00	1,825.00	3,270.00	40,562.00
<b>Expense</b>													
<b>6400 · PROGRAM EXPENSES</b>													
<b>6401 · Chapter Expenses</b>													
6401.03 · North Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.00	0.00	0.00	0.00	0.00	775.00
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	1,689.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,689.85
6401.06 · Central Valley	0.00	0.00	273.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.17
6401.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.00	0.00	1,280.12	0.00	0.00	0.00	0.00	0.00	1,280.12
6401.11 · Channel Counties	0.00	0.00	0.00	2,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,325.00
6401.12 · San Gabriel Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,992.08	1,992.08
6401.13 · Central Los Angeles	0.00	370.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370.81
6401.16 · Orange County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,003.29	0.00	0.00	0.00	4,003.29
6401.17 · Inland Empire	0.00	0.00	0.00	0.00	0.00	7,273.16	0.00	0.00	0.00	0.00	0.00	0.00	7,273.16
6401.19 · San Diego County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,373.20	0.00	1,373.20
<b>Total 6401 · Chapter Expenses</b>	0.00	370.81	273.17	2,325.00	1,689.85	7,273.16	1,280.12	775.00	4,003.29	0.00	1,373.20	1,992.08	21,355.68
<b>Total 6400 · PROGRAM EXPENSES</b>	0.00	370.81	273.17	2,325.00	1,689.85	7,273.16	1,280.12	775.00	4,003.29	0.00	1,373.20	1,992.08	21,355.68
<b>Total Expense</b>	0.00	370.81	273.17	2,325.00	1,689.85	7,273.16	1,280.12	775.00	4,003.29	0.00	1,373.20	1,992.08	21,355.68
<b>Net Ordinary Income</b>	0.00	1,389.19	126.83	1,650.00	1,848.15	8,530.84	1,569.88	245.00	556.71	1,560.00	451.80	1,277.92	19,206.32
<b>Net Income</b>	<b>0.00</b>	<b>1,389.19</b>	<b>126.83</b>	<b>1,650.00</b>	<b>1,848.15</b>	<b>8,530.84</b>	<b>1,569.88</b>	<b>245.00</b>	<b>556.71</b>	<b>1,560.00</b>	<b>451.80</b>	<b>1,277.92</b>	<b>19,206.32</b>



Statement of Activities  
Budget Variance Report  
For The Month Ended March 31, 2016

Management Discussion and Analysis

Management & General Fund Comments:

Added Distinguished Service Awards to the Balance Sheet. \$500 reserved for Receipts for 3 years from Award. One receipt currently booked: Michael Coleman.  
Chapter cash balances were adjusted at 2015 year-end to reflect net chapter receipts and expenses during the year. These balances at 12/31/15 are shown on the Statement of Net Assets.  
Merchant/Bank Fees (Acct 6155) - The budget is allocated equally each month, but the bulk of the credit card processing for CSMFO happens in January and February.

Program Services Fund Comments:

Significant YTD Variances on Expenses:

*Unless noted below, YTD budget amounts = 1/12th of the annual budget amount multiplied by the number of months reported:*

- <sup>1</sup> Annual Conference - YTD budget amount = 100% as of February 1 because event is held in February.
- <sup>2</sup> Board Planning Session - YTD budget amount = 100% as of October because the event is held in October.
- <sup>3</sup> Budget/CAFR fees - YTD budget amount = 0% through July 31; 33% as of August 31; 67% as of September 30; and 100% as of October 31
- <sup>4</sup> Communication skills - YTD budget amount = 0% through September 30; 50% as of October 31; then 100% as of November 30
- <sup>5</sup> Legislative seminar - YTD budget amount = 100% as of May 31 because event is held in May
- <sup>6</sup> Membership dues - YTD budget amount = 100% as of January 31 because they are considered earned
- <sup>7</sup> State meeting (fiscal summit) - YTD budget amount = 100% as of May 31 because event is held in May
- <sup>8</sup> Weekend training - YTD budget amount = 0% through September 30; 50% as of October 31; then 100% as of November 30
- <sup>9</sup> Audit - YTD budget amount = 100% as of May 31 because audit is completed in April and billed in May
- <sup>10</sup> Topical training (WebEx) - YTD budget amount = 25% through March 31; 50% through June 30; 75% through September 30; then 100% as of October 31



## CSMFO BOARD REPORT

FROM: Teri Anticevich & Janet Salvetti, M&AMS, Inc.

SUBJECT: 2016 CONFERENCE UPDATE

The 56<sup>th</sup> CSMFO Annual Conference, A Finance Life For Me, was held March 1 – 4, 2016 in Anaheim, CA at the Disneyland Resort Hotel and Convention Center. The Conference was chaired by John Adams, 2016 CSMFO President. He chose as his committee a seasoned group of CSMFO members, most of who have participated on a host committee in the past. Many thanks are extended to the committee for their knowledge of CSMFO, conference dynamics and their commendable planning skills. Additional thanks to Melissa Dixon for her thorough insight into the “Happiest Place on Earth”!

## CONFERENCE REPORT

The number of registered attendees for the past 7 conferences is reflected below:

<i>Location</i>	<i>Year</i>	<i>Number Reg. (Paid)</i>
Los Angeles	2010	N/A
Burlingame	2011	N/A
Anaheim – Disneyland	2012	909
Oakland	2013	823
Palm Springs	2014	878
Monterey	2015	949
<b>Anaheim</b>	<b>2016</b>	<b>1302</b>

Anaheim, and the Disneyland Resort Hotel, is a favorite conference venue for many organizations; and CSMFO is no exception! As you can see by the table, the last time we hosted a conference in this location our number of attendees surpassed everyone’s expectation. But, our return to this location once again surpassed our expectancy and our planning estimates.

One of our measurements of the Conference success are the attendee comments provided in their response to the survey. The survey was distributed to 872

attendees with a response rate of 298. In addition, an exhibitor survey was distributed to 349 with a response rate of 55. The response rate to the survey seems to be diminishing over the years. Several factors may contribute to this of which the main reason probably being answering a survey after the conference is competing with work place issues that take precedent. In the coming year we will look at trying to capture results while at the conference.

That being said, a review of the survey responses is well worth the time spent. To review all of the survey responses please copy the attached links into your browser:

- Attendee link: <https://www.surveymonkey.com/results/SM-TFDBQ95W/>
- Exhibitor link: <https://www.surveymonkey.com/results/SM-DGNMZHXR/>

The 2017 host committee has been provided the survey results as well as the notes from the debriefing meeting held at the end of the conference.

## FINANCIAL RESULTS

As mentioned previously, the greater than expected registration at this conference caused budget estimates for variable expenses to go over budget. However, management of the fixed expenditures assisted in lessening the amount that we exceeded the budget estimates. In addition, the record breaking attendance netted a significant excess in revenue.

We are pleased to report that the conference not only made up the anticipated budget deficit but recognized a profit of \$28,233. Attached to this report is the final conference budget vs actual statement. We are prepared to review any and all line items with the Board.

In 2014 the Board requested SMA to perform an analysis of merchant fees with the expressed intent of determining if some of the fees should be considered an expense of the conference. The results determined that 56% of the fees in that year were conference related. The amount for the 2016 conference will not be determined until year end. As a point of reference, for the 2015 conference \$17,823 in merchant fees was attributed to the conference for that year. Therefore, the Board should anticipate that the 2016 conference net income will be reduced by a similar amount.

## SUMMARY

Once again it has been a pleasure to serve CSMFO as your conference coordinators. We would like to thank the Board of Directors, the Host Committee led by John Adams and SMA for their commitment to making the 2016 Annual Conference such a success. We look forward to another successful year as we “go North” to Sacramento for the 2016 Annual Conference, “Venturing to the Capital”.

	<b>Jan 1 - May 23, 16</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>8000 · Conference Revenue</b>				
<b>8100 · Government Registrations</b>				
8105 · Conf-Gov-Full-Early-Non	10,475.00	12,750.00	(2,275.00)	82.16%
8106 · Conf-Gov-Full-Norm-Non	560.00	5,650.00	(5,090.00)	9.91%
8108 · Conf-Gov-Daily-Early-Non	4,400.00	1,375.00	3,025.00	320.0%
8109 · Conf-Gov-Daily-Norm-Non	300.00	2,400.00	(2,100.00)	12.5%
8110 · Conf-Gov-Full-Early-Mem	227,890.00	166,500.00	61,390.00	136.87%
8115 · Conf-Gov-Full-Norm-Mem	37,665.00	29,400.00	8,265.00	128.11%
8116 · Govt Member-Full Reg Late	0.00	0.00	0.00	0.0%
8120 · Conf-Gov-Daily-Early-Mem	3,775.00	1,600.00	2,175.00	235.94%
8125 · Conf-Gov-Daily-Norm-Mem	2,075.00	2,250.00	(175.00)	92.22%
8150 · Conf-Gov-Full-OnSite-Non	1,190.00	1,280.00	(90.00)	92.97%
8155 · Conf-Gov-Full-OnSite-Mem	3,610.00	1,000.00	2,610.00	361.0%
8100 · Government Registrations - Other	0.00	0.00	0.00	0.0%
<b>Total 8100 · Government Registrations</b>	<b>291,940.00</b>	<b>224,205.00</b>	<b>67,735.00</b>	<b>130.21%</b>
<b>8200 · Commercial Registrations</b>				
8225 · Conf-Com-Exhibitor-Addn	94,200.00	66,000.00	28,200.00	142.73%
8230 · Conf-Com-Full-Norm-Non	20,495.00	12,070.00	8,425.00	169.8%
8231 · Conf-Com-Full-Late-Non	0.00	2,355.00	(2,355.00)	0.0%
8235 · Conf-Com-Full-Norm-Mem	23,545.00	21,525.00	2,020.00	109.38%
8236 · Conf-Com-Full-Late-Mem	0.00	1,350.00	(1,350.00)	0.0%
8240 · Conference Full-Normal	0.00	0.00	0.00	0.0%
8245 · Conf-Com-Daily-Norm-Mem	5,250.00	750.00	4,500.00	700.0%
8250 · Conf-Com-Daily-Late-Mem	1,700.00	850.00	850.00	200.0%
8260 · Conf-Com-Daily-Norm-Non	2,580.00	860.00	1,720.00	300.0%
8265 · Conf-Com-Daily-Late-Non	1,920.00	960.00	960.00	200.0%
8200 · Commercial Registrations - Other	0.00	0.00	0.00	0.0%
<b>Total 8200 · Commercial Registrations</b>	<b>149,690.00</b>	<b>106,720.00</b>	<b>42,970.00</b>	<b>140.26%</b>
<b>8300 · Pre-Conference Registrations</b>				
Conference PreConf-SessionA	0.00	0.00	0.00	0.0%
8371 · PreConference-SessionA	6,450.00	5,000.00	1,450.00	129.0%
8373 · PreConference-Session B	9,200.00	1,500.00	7,700.00	613.33%
8375 · PreConference-Other	0.00	0.00	0.00	0.0%
8300 · Pre-Conference Registrations - Other	0.00	0.00	0.00	0.0%
<b>Total 8300 · Pre-Conference Registrations</b>	<b>15,650.00</b>	<b>6,500.00</b>	<b>9,150.00</b>	<b>240.77%</b>
<b>8400 · Spouse/Guest Fees (Full Conf)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>8465 · Board Scholarships</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>8500 · Extra Meals</b>				
8560 · Wed - Fri (indiv meal tickets)	0.00	0.00	0.00	0.0%
8565 · Banquet/After Hour Party	11,170.00	1,800.00	9,370.00	620.56%
8500 · Extra Meals - Other	0.00	0.00	0.00	0.0%
<b>Total 8500 · Extra Meals</b>	<b>11,170.00</b>	<b>1,800.00</b>	<b>9,370.00</b>	<b>620.56%</b>
<b>8600 · Event Registrations</b>				
8615 · Fun Run	0.00	1,000.00	(1,000.00)	0.0%

8610 · Golf	12,280.00	10,000.00	2,280.00	122.8%
8620 · Tours	0.00	0.00	0.00	0.0%
8630 · Tennis	800.00	675.00	125.00	118.52%
8640 · Other	0.00	0.00	0.00	0.0%
8600 · Event Registrations - Other	0.00	0.00	0.00	0.0%
<b>Total 8600 · Event Registrations</b>	<b>13,080.00</b>	<b>11,675.00</b>	<b>1,405.00</b>	<b>112.03%</b>
<b>8700 · Exhibitors Fees</b>				
8741 · Bronze Package-not for profit	0.00	0.00	0.00	0.0%
8703 · Titanium Exhibitor	16,000.00	16,000.00	0.00	100.0%
8705 · Platinum Package	60,000.00	36,000.00	24,000.00	166.67%
8706 · Platinum Package + Sponsorship	0.00	0.00	0.00	0.0%
8715 · Gold Package	40,500.00	45,000.00	(4,500.00)	90.0%
8725 · Silver Package	149,800.00	150,000.00	(200.00)	99.87%
8735 · Diamond Package	20,000.00	20,000.00	0.00	100.0%
8736 · Diamond Jubilee Package	24,000.00	12,000.00	12,000.00	200.0%
8740 · Bronze Package	42,450.00	32,400.00	10,050.00	131.02%
8741 · Bronze Package - not for profit	0.00	1,200.00	(1,200.00)	0.0%
8790 · Exhibitor Late Pmt. Fee-All Lev	0.00	800.00	(800.00)	0.0%
8700 · Exhibitors Fees - Other	0.00	0.00	0.00	0.0%
<b>Total 8700 · Exhibitors Fees</b>	<b>352,750.00</b>	<b>313,400.00</b>	<b>39,350.00</b>	<b>112.56%</b>
<b>8800 · Sponsorships</b>				
8836 · Non-Booth Titanium	7,000.00	7,000.00	0.00	100.0%
8835 · Non-Booth Diamond	0.00	0.00	0.00	0.0%
8840 · Non-Booth Platinum	0.00	5,000.00	(5,000.00)	0.0%
8850 · Non-Booth Gold	0.00	3,500.00	(3,500.00)	0.0%
8860 · Non-Booth Silver	8,000.00	4,000.00	4,000.00	200.0%
8870 · President's Dinner Sponsorship	5,000.00	10,000.00	(5,000.00)	50.0%
8872 · Additional Sponsorship Monies	6,200.00	6,000.00	200.00	103.33%
8880 · Daily Sponsor Registration	1,500.00	0.00	1,500.00	100.0%
8800 · Sponsorships - Other	0.00	0.00	0.00	0.0%
<b>Total 8800 · Sponsorships</b>	<b>27,700.00</b>	<b>35,500.00</b>	<b>(7,800.00)</b>	<b>78.03%</b>
<b>8900 · Conference Miscellaneous</b>				
8910 · Cancellation Fees	215.00	725.00	(510.00)	29.66%
8905 · Misc Conference Income	1,780.00	0.00	1,780.00	100.0%
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00	0.0%
<b>Total 8900 · Conference Miscellaneous</b>	<b>1,995.00</b>	<b>725.00</b>	<b>1,270.00</b>	<b>275.17%</b>
<b>8000 · Conference Revenue - Other</b>	<b>0.00</b>	<b>700,525.00</b>	<b>(700,525.00)</b>	<b>0.0%</b>
<b>Total 8000 · Conference Revenue</b>	<b>863,975.00</b>	<b>700,525.00</b>	<b>163,450.00</b>	<b>123.33%</b>
<b>Total Conference Income</b>	<b>863,975.00</b>	<b>700,525.00</b>	<b>163,450.00</b>	<b>123.33%</b>

#### Conference Expense

9950 · Prior Period Adjustment	150.00	0.00	150.00	100.0%
<b>9000 · Conference Expenses</b>				
<b>9100 · Food &amp; Beverage</b>				
9105 · Tuesday-Lunch-Volunteers	1,440.11	1,200.00	240.11	120.01%
9110 · Tuesday-Lunch-Board Meeting	0.00	1,500.00	(1,500.00)	0.0%

9125 · Wednesday-Lunch	42,274.64	42,625.00	(350.36)	99.18%
9130 · Wednesday-PM Break/Dessert	18,865.40	17,500.00	1,365.40	107.8%
9135 · Wednesday-Food-Exhibitor Recept	25,950.13	15,000.00	10,950.13	173.0%
9138 · Wednesday-Beverage-Exhibitor Re	5,031.26	6,000.00	(968.74)	83.85%
9140 · Thursday-Breakfast-Chapter Chai	1,531.71	1,440.00	91.71	106.37%
9143 · Thursday-Breakfast	46,254.28	28,800.00	17,454.28	160.61%
9145 · Thursday-Coffee Service	14,734.06	4,000.00	10,734.06	368.35%
9147 · Thursday-Lunch	54,074.30	42,625.00	11,449.30	126.86%
9148 · Thursday-PM Break	28,172.61	16,250.00	11,922.61	173.37%
9150 · Friday-Breakfast	35,377.56	21,120.00	14,257.56	167.51%
9152 · Friday-Coffee Service (Coffee	0.00	2,000.00	(2,000.00)	0.0%
9155 · Friday-Lunch	1,245.13	0.00	1,245.13	100.0%
9170 · Staff Room Beverage Service	0.00	0.00	0.00	0.0%
9180 · Speaker Room Beverage Service	0.00	0.00	0.00	0.0%
9190 · Exhibit Hall Beverage Service	5,881.77	3,000.00	2,881.77	196.06%
9195 · Water for Sessions	0.00	0.00	0.00	0.0%
9197 · Food&Beverage-Other	0.00	0.00	0.00	0.0%
9100 · Food & Beverage - Other	0.00	0.00	0.00	0.0%
<b>Total 9100 · Food &amp; Beverage</b>	<b>280,832.96</b>	<b>203,060.00</b>	<b>77,772.96</b>	<b>138.3%</b>
<b>9200 · President's Dinners</b>				
9210 · Tues-Board-Presidents-Dinner	25,800.00	26,000.00	(200.00)	99.23%
9220 · Entertain-Transport-Decor-Favor	5,379.06	3,450.00	1,929.06	155.92%
9250 · Pres Dinner-Out of State Guest	5,293.56	6,500.00	(1,206.44)	81.44%
9200 · President's Dinners - Other	0.00	0.00	0.00	0.0%
<b>Total 9200 · President's Dinners</b>	<b>36,472.62</b>	<b>35,950.00</b>	<b>522.62</b>	<b>101.45%</b>
<b>9300 · Banquet</b>				
9310 · Thursday-Banquet-Music/Entertai	147,000.00	0.00	147,000.00	100.0%
9320 · Thursday-Banquet-Food/Bev	56,343.55	175,869.00	(119,525.45)	32.04%
9330 · Thursday-Banquet-Decorations	0.00	0.00	0.00	0.0%
9340 · Thursday-Banquet-Miscellaneous	0.00	0.00	0.00	0.0%
9300 · Banquet - Other	69.00	0.00	69.00	100.0%
<b>Total 9300 · Banquet</b>	<b>203,412.55</b>	<b>175,869.00</b>	<b>27,543.55</b>	<b>115.66%</b>
<b>9400 · Speakers/Meetings/Scholarships</b>				
9410 · Speakers-Honorarium	50,800.00	50,000.00	800.00	101.6%
9420 · Speaker-Expenses-Lodging	2,321.39	3,141.00	(819.61)	73.91%
9430 · Speaker-Expenses-Transportation	3,436.35	3,000.00	436.35	114.55%
9440 · Speaker-Expenses-Meals/Reg	433.22	400.00	33.22	108.31%
9445 · Speaker-Expenses-Misc	584.00	500.00	84.00	116.8%
9400 · Speakers/Meetings/Scholarships - Other	0.00	0.00	0.00	0.0%
<b>Total 9400 · Speakers/Meetings/Scholarships</b>	<b>57,574.96</b>	<b>57,041.00</b>	<b>533.96</b>	<b>100.94%</b>
<b>9450 · Comps</b>				
9460 · Other Guests Lodging (OOS)	2,303.73	3,141.00	(837.27)	73.34%
9465 · Board Scholarships	6,701.76	6,283.00	418.76	106.67%
9450 · Comps - Other	(8,760.74)	838.00	(9,598.74)	(1,045.43%)
<b>Total 9450 · Comps</b>	<b>244.75</b>	<b>10,262.00</b>	<b>(10,017.25)</b>	<b>2.39%</b>
<b>9475 · Meetings</b>				



9476 · Audio Visual and Lighting	77,107.15	85,000.00	(7,892.85)	90.71%
9477 · Taping	0.00	0.00	0.00	0.0%
9478 · Opening Session/Color Guard	300.00	300.00	0.00	100.0%
9479 · WiFi Internet	12,000.00	9,000.00	3,000.00	133.33%
9480 · Electric Power/Rigging	0.00	5,000.00	(5,000.00)	0.0%
9481 · Attendance Tracking/CPE	8,696.33	9,722.00	(1,025.67)	89.45%
9485 · Convention/Hotel Other Costs	665.00	2,000.00	(1,335.00)	33.25%
9475 · Meetings - Other	10.32	0.00	10.32	100.0%
<b>Total 9475 · Meetings</b>	<b>98,778.80</b>	<b>111,022.00</b>	<b>(12,243.20)</b>	<b>88.97%</b>
<b>9490 · Pre-Conference Workshop</b>				
9494 · Food & Beverage	5,310.61	3,200.00	2,110.61	165.96%
9495 · Speaker Fees	0.00	1,000.00	(1,000.00)	0.0%
9496 · Pre-Conference-Other	2,357.51	900.00	1,457.51	261.95%
9490 · Pre-Conference Workshop - Other	0.00	0.00	0.00	0.0%
<b>Total 9490 · Pre-Conference Workshop</b>	<b>7,668.12</b>	<b>5,100.00</b>	<b>2,568.12</b>	<b>150.36%</b>
<b>9500 · Exhibits</b>				
9510 · Decorator Booth Fee	5,918.00	6,588.00	(670.00)	89.83%
9520 · Signage-Exhibit Hall	700.00	700.00	0.00	100.0%
9530 · Emergency Medical (EMS)	0.00	0.00	0.00	0.0%
9540 · Security	1,783.50	576.00	1,207.50	309.64%
9542 · Hotel	0.00	0.00	0.00	0.0%
9545 · Miscellaneous	5,696.25	2,850.00	2,846.25	199.87%
9550 · Exhibits-Other	0.00	0.00	0.00	0.0%
9500 · Exhibits - Other	0.00	0.00	0.00	0.0%
<b>Total 9500 · Exhibits</b>	<b>14,097.75</b>	<b>10,714.00</b>	<b>3,383.75</b>	<b>131.58%</b>
<b>9600 · Entertainment/Gifts</b>				
9610 · Conference Gifts/Attendees	31,645.77	22,000.00	9,645.77	143.84%
9620 · Speaker/Board/Committee Memento	896.71	3,400.00	(2,503.29)	26.37%
9630 · Gift Baskets (VIPs)	732.76	675.00	57.76	108.56%
9675 · Vendor Reception Entertainment	0.00	0.00	0.00	0.0%
9600 · Entertainment/Gifts - Other	0.00	0.00	0.00	0.0%
<b>Total 9600 · Entertainment/Gifts</b>	<b>33,275.24</b>	<b>26,075.00</b>	<b>7,200.24</b>	<b>127.61%</b>
<b>9700 · Event</b>				
9732 · Tournament Expenses	11,036.33	10,000.00	1,036.33	110.36%
9740 · Gifts	0.00	0.00	0.00	0.0%
9750 · Other Event Expenses	460.00	3,200.00	(2,740.00)	14.38%
9760 · Tours	0.00	0.00	0.00	0.0%
9799 · Miscellaneous	0.00	0.00	0.00	0.0%
9700 · Event - Other	0.00	0.00	0.00	0.0%
<b>Total 9700 · Event</b>	<b>11,496.33</b>	<b>13,200.00</b>	<b>(1,703.67)</b>	<b>87.09%</b>
<b>9800 · Printing, Copying &amp; Administrat</b>				
9880 · Bank Merchant Fees	0.00	0.00	0.00	0.0%
9805 · Conference Marketing	750.00	2,700.00	(1,950.00)	27.78%
9809 · DO NOT USE-SMA Contract	0.00	0.00	0.00	0.0%
9810 · Conference Contract Services	56,514.00	51,669.00	4,845.00	109.38%
9815 · Printing				

9816 · Programs	0.00	0.00	0.00	0.0%
9817 · General	0.00	0.00	0.00	0.0%
9815 · Printing - Other	10,396.49	14,200.00	(3,803.51)	73.22%
<b>Total 9815 · Printing</b>	<b>10,396.49</b>	<b>14,200.00</b>	<b>(3,803.51)</b>	<b>73.22%</b>
9818 · Office/Telephones/Printer	0.00	300.00	(300.00)	0.0%
9820 · President Expenses	394.35	500.00	(105.65)	78.87%
9831 · Supplies-Badges-Ribbons-Etc	1,054.85	750.00	304.85	140.65%
9840 · Postage & Shipping	0.00	500.00	(500.00)	0.0%
9845 · Registration Packets	0.00	0.00	0.00	0.0%
9875 · Signage	457.25	500.00	(42.75)	91.45%
9890 · Conference Committee Expenses	10,841.69	12,400.00	(1,558.31)	87.43%
9895 · Staff Exp Inc. Lodging & Travel	11,328.97	3,000.00	8,328.97	377.63%
9800 · Printing, Copying & Administrat - Other	0.00	0.00	0.00	0.0%
<b>Total 9800 · Printing, Copying &amp; Administrat</b>	<b>91,737.60</b>	<b>86,519.00</b>	<b>5,218.60</b>	<b>106.03%</b>
9900 · Contingency for Attrition	0.00	0.00	0.00	0.0%
9000 · Conference Expenses - Other	0.00	734,812.00	(734,812.00)	0.0%
<b>Total 9000 · Conference Expenses</b>	<b>835,591.68</b>	<b>734,812.00</b>	<b>100,779.68</b>	<b>113.72%</b>
<b>Total Conference Expense</b>	<b>835,741.68</b>	<b>734,812.00</b>	<b>100,929.68</b>	<b>113.74%</b>
<b>Net Conference Revenue</b>	<b>28,233.32</b>	<b>(34,287.00)</b>	<b>62,520.32</b>	<b>(82.34%)</b>

# Memorandum

**From:** Drew Corbett, President-Elect

**To:** CSMFO Board of Directors

**Subject:** Proposed Changes to Conference Scholarship Policy

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Over the last several years, a significant amount of time and effort has been spent by SMA and M&AMS administering the scholarship program. While members of the Host Committee handle the process up until the point at which scholarship recipients are notified of their award, M&AMS handles the logistics of getting the recipients registered for the conference and booked at the hotels.

In 2014, 2015, and 2016, there were numerous special requests for various accommodations for scholarship recipients, most of which revolved around their hotel stays. The primary issue is that scholarship recipients have had to be placed in the overflow hotel and not in the main conference hotel because the room block at the main conference hotel is booked long before the scholarships are awarded. This news is often a surprise to scholarship recipients, especially to those who have booked stays at the conference hotel either before or after the conference and do not want to move during the conference.

I am proposing adding language to clarify the Conference Scholarship section of the Conference Handbook (attached). Specifically, the language added indicates that scholarship recipients will be automatically booked in the overflow hotel, and the two nights covered by CSMFO will begin on the day of the first General Session, which in a typical year would be Wednesday. Language was also added to clarify that CSMFO would cover the standard conference registration but not pre-conference registration, which has also been an issue in recent years. Additionally, I have created a draft scholarship application for the 2017 conference that includes this language so that applicants are aware of our policies regarding registration and attendance before they apply.

Thank you for your consideration.

## CONFERENCE SCHOLARSHIPS

The Host Committee shall identify an individual from within the committee to coordinate Conference scholarships. Such individual shall work with CSMFO staff to create the necessary forms, post said forms on the website, and solicit applications from the membership.

1. Funding for a minimum of 10 full scholarships is to be included in the Annual Conference Budget with additional funding at the discretion of the Host Committee based on Annual Conference Budget approved by the Board.
2. The Host Committee will manage the scholarship process and selection of the recipients.
3. The scholarship application period shall run from initial registration date to a date previous to the early-bird registration deadline, as determined by the Host Committee. Host Committee is to provide notice to all applicants within two weeks.
4. Scholarship recipients must be a government member of CSMFO in the year the conference is to be held.
5. Recipient must not have received a scholarship from CSMFO in the past 18 months.
6. An agency shall not receive scholarship more than 3 times in 5 years.
7. Applicants must make a financial hardship statement on the application.
8. Scholarship recipient must be the only attendee from their Agency to attend.
9. To encourage involvement in CSMFO Committee and Chapters, applicants are to express their involvement or desired involvement with CSMFO on the application form.
10. Scholarship recipient will be a room monitor for 2 break-out sessions or otherwise volunteer at least 3 hours at the Annual Conference as identified by the Host Committee.
11. Scholarship recipient is eligible to receive conference registration and up to two nights of hotel accommodations. The two hotel nights covered by CSMFO begin on the day of the first General Session and are at the conference's overflow hotel. Should there be no overflow hotel, accommodations will be at a hotel determined by the Host Committee. The recipient or his/her agency will be responsible for travel to/from conference, additional nights of hotel accommodations, pre-conference sessions, and all other incidentals.
12. Should more applications be received than budgeted, the Host Committee will provide preference for first time attendees, first time applicants and/or the potential recipient's involvement with CSMFO.
13. At the Host Committee's discretion, the application period can be extended if all scholarships have not been awarded.
14. Should the applicant live within 30 miles of conference, they will be encouraged by the Host Committee to commute to conference to provide additional funding for other scholarships.

# 2017

## CSMFO Scholarship Application Annual Conference Registration

The CSMFO Board has created a Scholarship Fund in order to subsidize conference attendance for government members who otherwise could not attend. The requirements are listed below.

Deadline: Month Date, 2016

Notification to recipients: Month Date, 2016

Name and Title:			
Organization:			
Mailing Address:			
Work Phone:			
E-mail Address:			
	<b>Registration (1)</b>	<b>Wednesday Hotel (2)</b>	<b>Thursday Hotel (2)</b>
Please indicate your request:			

- (1) CSMFO will cover standard conference registration only. Any optional sessions such as the pre-conference sessions will be the responsibility of the scholarship recipient or his/her agency.
- (2) Hotel accommodations will be for Wednesday night and Thursday night only and will be at the overflow hotel and not at the main conference hotel. In the event there is not a conference overflow hotel, the hotel assignment is at the discretion of the Host Committee. Notification of the hotel assignment will be made in a timely manner. There will be no exceptions made to this policy.

- ☐ I will need to travel more than 30 miles to attend the Annual Conference

**Please check ALL of the following:**

- ☐ I am a current CSMFO government member and have renewed for 2017
- ☐ I agree to be a room monitor for two break-out sessions or otherwise volunteer for 3 hours at the Annual Conference
- ☐ Please indicate your involvement in CSMFO or where you would like to be involved:
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Please provide a financial hardship statement (e.g. training budget has been cut)
- \_\_\_\_\_
- \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

**Please e-mail application to one of the Scholarship Committee members listed below:**

Sub-committee Co-Chair  
Email:

Sub-committee Co-Chair  
Email:



## CSMFO BOARD REPORT

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**Date**                **June 23, 2016**

**FROM:**            Craig Boyer  
                 County of Alameda

**SUBJECT:**       Revised Budget Award Program Applications

### **Background:**

The Professional Standards and Recognition Committee's 2012 Action Plan included the goal of modifying the budget awards program scoring system to encourage more meaningful feedback and to increase consistency among reviews. To foster this goal, the following list of conceptual changes to the budget awards program scoring system was approved by the CSMFO Board at its September 27, 2012 meeting:

1. Replace the current point-based evaluation system with a qualitative evaluation approach similar to GFOA.
  - A. Meritorious budget award criteria would be evaluated as either "Does Not Satisfy" or "Proficient" (pass/fail).
  - B. Excellence in budgeting award criteria would be evaluated within the following context: "Information Not Present", "Does Not Satisfy", "Meets Criteria" or "Outstanding".
2. Reviewer feedback is central to the review process:
  - A. Reformat the evaluation form to provide space for comments next to each criterion making feedback the central element of the evaluation.
  - B. Reviewer comments will continue to be encouraged in program instructions and communications.
  - C. The option to require reviewer comments for each objective that does not meet award criteria would be explored.
3. Explore the possibility of implementing an online/web-based evaluation form.
4. Explanation of program criteria within the evaluation form would be abbreviated.
  - A. Abbreviation of descriptions would provide additional room with the form for feedback.
  - B. Encourages reviewers to refer back to the reviewer's guide for detailed criteria information, helping to promote consistency in scoring results by maximizing use of CSMFO's detailed Budget Review Guidelines.

The Committee initially responded to the above conceptual guidelines by presenting a prototype form for review of budget applications. The Board approved this prototype on February 19, 2013 with the expectation that the Committee would integrate the prototype into the budget applications for the 2013-2014 budget year. The prototype was not integrated into the budget applications and the Committee continues to use the old scoring methodology and forms. Upon discovery of this information this year, the Committee decided it would be beneficial to make changes to the budget application forms using the conceptual criteria approved by the Board.

### **Proposed Changes to the Scoring Methodology**

The Committee believes that a qualitative scoring methodology will lead to more consistency in scoring and more reviewer comments. The following qualitative scoring methodology is proposed:

- A. Section A (Meritorious and Excellence Award)
  - 1. Each item will be scored as either “Proficient” or “Not Proficient”.
  - 2. Applicant must receive a score of “Proficient” on all items in this section.
  - 3. Reviewer must provide comments for any items scored “Not Proficient”.
- B. Section B (Excellence Award)
  - 1. Each item will be scored as “Outstanding”, “Proficient” or “Not Proficient”
  - 2. Applicant can receive a score of “Not Proficient” in up to two items in Section B and still qualify for the Excellence Award.
  - 3. Reviewer must provide comments for any items scored “Not Proficient” and is encouraged to provide comments for items scored “Proficient”

### **Proposed Changes to the Application Forms**

The Committee is seeking approval from the Board for the recommended changes to the budget award application forms. In addition to the changes noted above, the new application forms provide more space in the form for reviewer comments, to emphasize the importance of reviewer feedback to the applicants.

Prior to the discovery of the conceptual changes to the application forms, the Committee began to research award software. The committee’s goal is to find a software program that will provide a seamless environment to award applicants where the applicant can prepare and submit their award application and payment, as well as receive reviewer feedback and an award. This will not only improve the award experience for the applicant, but also for the reviewers and committee members who volunteer their time. If a software program is identified, the Committee intends to integrate all award program applications into the software. The Committee will return to the Board with another report on this item once a vendor recommendation has been determined.

### **Proposed Changes to the Budget Reviewer’s Guide**

The Committee is also seeking approval from the Board for changes to the Budget Reviewer’s Guide. The Committee has updated the Guide to reflect the changes in the scoring methodology and budget award application forms. The Guide uses the qualitative scoring methodology for providing guidance to reviewers on how to review budget applications.

**Recommendation:**

The Committee requests that the Board:

1. Concur with the proposed changes to the scoring methodology and passing threshold for the Meritorious Award and Excellence Award.
2. Concur with the modifications to the budget award application forms and the Budget Reviewer's Guide as attached.
3. Provide direction to the Committee regarding any modifications desired.

Attachments:

1. Operating Budget Application Form
2. Capital Budget Application Form
3. Budget Reviewer's Guide





# Professional Standards and Recognition Committee

## BUDGET REVIEWER'S GUIDE Fiscal Year 2016/17

Dear Reviewer:

Thank you very much for your participation in the CSMFO Budget Awards Program. This Reviewer's Guide was prepared to assist you in reviewing the documents you are being requested to review. Even if you are a seasoned reviewer, please take the time to read through it. The CSMFO Professional Standards and Recognition Committee is trying to bring more consistency into the program. This guide is designed to further that effort.

### **General Guidelines**

This guide is organized by award category. There are two award categories in the program as follows:

- Operating Budget
- Capital Budget

If an Organization has received the Excellence in Budgeting Award in a specific category from either CSMFO or GFOA over the last **three consecutive years**, then the budget will receive only a single review.

### ***Tips for Reviewers***

Your role is to help the Organization being reviewed understand what is required. If you do not grade an item as "Outstanding" or "Proficient", explain: 1) Why you did not grade the item as "Outstanding" or "Proficient", and 2) What would you expect to see to grade the item as "Outstanding"? Also, if an applicant's document does not respond to an item, add the notation "N/A" in the "Not Proficient" column. Reviewers should return reviews by the due date to help the budget award process flow more smoothly.

The document or series of documents must stand on their own and not include supplemental or attached material not considered a part of the document or series of documents. For example, the Capital Improvement Programs for the Capital Award need to be a stand-alone Capital Improvement Plan, not part of the Operating Budget.

The beginning effective date of the document or series of documents cannot be more than one year old at the time of application.

### **OPERATING & CAPITAL AWARDS**

For the Operating and Capital Budget Awards, the following general guidelines apply:

The criteria in Section A is what CSMFO has determined is the minimum that should be included in a budget document. Section A has a total of 20 items and:

- All 20 items must be graded as "Proficient" by all reviewers to earn either the Meritorious or Excellence Award.
- A third review is sometimes necessary to resolve differences.

CSMFO has determined criteria in Section B to be additional items that, if at least 21 items in the Operating Budget and at least 17 items in the Capital Budget are graded as "Proficient" or "Outstanding", will result in an Excellence Award. Section B has a total of 23 items for the Operating Budget and 19 items for the Capital Budget and:

- At least 21 items in the Operating Budget and 17 items in the Capital Budget must be graded "Proficient" or "Outstanding" to earn the award.
- A third review is sometimes necessary to resolve differences.

- This section does not have to be completed if applicant is opting only for the Meritorious Award.

## **OPERATING BUDGET AWARD**

Each question in Section A and Section B will be discussed below. The discussions are numbered A1 – A20 for the 20 questions in Section A and B1 – B23 for the 23 questions in Section B.

### **SECTION A**

**A1.** Is there a table of contents? Are the document's pages numbered?

- The table of contents should be accurate. Check a few references in the Table of Contents to make sure the Table agrees with the document.
- All pages should be numbered including blank pages, pages marked "this page intentionally blank", logo pages and picture pages. (not tabs)
- If a couple of pages are not numbered, you should still award the point. The main goal is: Can the document be navigated?

**A2.** Does the budget contain transmittal letter/ budget message?

- This is usually from the Organization's Executive Officer (EO) and touches on the highlights of the budget.
- Can be a letter signed by EO and a message written by the person preparing the budget.

- A3.** Does letter/message highlight policy/economic/legislative issues facing the jurisdiction and recommend actions to resolve these issues?
- Do you get a clear picture of what issues are being addressed by the Organization?
  - Are recommendations made to address the issues?

- A4.** Does letter/message highlight major changes in budget from current year regarding service and/or funding levels?
- Is there a discussion of the addition/reduction of personnel?
  - Are new programs being introduced or old ones phased out and are they discussed?
  - If this is status quo, Organization should so state.

- A5.** Does letter/message highlight major organization priorities and their funding sources?
- Is there a discussion about what's going on in the community (the hot items)?
  - Can be a discussion of the Organization's goals and how they will be funded.

- A6.** Is the basis of budgeting defined?
- For example, modified accrual/cash/or accrual, etc. Is the basis of budgeting the same as the basis of accounting and if not, are the differences described?
  - Referring to the funds within the Organization or the budget process does not meet criteria.
  - Could be in the budget message, as an appendix or elsewhere in the document.

- A7.** Is the jurisdiction's Prop 4 (Gann) Appropriation Limit included?
- Could include resolution or the calculation page or both to meet this criterion.

- If the Appropriation Limit does not apply to the organization, should state, "Does not apply" on the application. Award the point for Special Districts.

- A8.** Is the budget process explained?
- Should discuss the role of the departments, any meetings that are held throughout the process, workshops, citizen involvement.
  - This is where the Organization can give credit for the hard work of others in the organization and/or community.
  - Could include a timeline.

- A9.** Is a jurisdiction-wide organization chart included?
- May include functions of departments, if room permits.
  - Does not have to include every position in your organization.

- A10.** Is the basis for assumptions for key revenue estimates described?
- This should focus on major revenue sources.
  - Describing the revenue source does not meet this criterion.
  - How were the amounts developed and by whom? Did the information come from the State or from an in-house calculation based on CPI/other basis or from a fee/rate-based revenue projection?

- A11.** Does the budget include at least the General Fund, special revenue funds, and enterprise funds of the jurisdiction, and a listing of all other funds used in the jurisdiction? (Such as internal service funds, debt service funds, capital project funds, or trust and agency funds.)
- Could include a List of Funds by type.
  - May be found in the Appendix.

- A12.** Is there a summary schedule of revenue, by fund, and does it display at least the ***proposed budget*** year(s) and the two prior years?
- Make sure it includes the 3 required years.
  - Should fit on one or two pages.
  - Should be a summary, not detail.
  - Should include all funds included in the document, plus jurisdiction-wide totals.

- A13.** Is there a summary schedule of expenditures, by fund, and does it display at least the proposed budget year(s) and the two prior years?
- Make sure it includes the 3 required years.
  - Should fit on one or two pages.
  - Should be a summary, not detail.
  - Should include all funds included in the document.

- A14.** Is there a summary schedule of expenditures, by department, organization, program or function, and does it display at least the proposed budget year(s) and the two prior years?
- Make sure it includes 3 required years.
  - Should reflect how the Organization does business.
  - Should be a summary, not detail.
  - Bottom line should equal bottom line for summary provided for A13.

- A15.** Is there a fund balance summary schedule, by fund, showing changes from the projected beginning balances through the end of the budget year(s)?
- Make sure it has a beginning and an ending number, with changes shown in between.
  - Should include everything that affects ending balances, such as transfers and adjustments.
  - Could provide "available" fund balance for some funds or "working capital" for enterprise funds.

**A16.** Do the budget detail pages **describe** the department, organization, program or function in question?

- Does the description tell the reader what these individual departments do or what services are performed?

**A17.** Does the budget describe the level of budget control exercised by the jurisdiction and is that level included in the budget document?

- Level at which departments or Organization's EO cannot make changes without the Organization's governing body approval.
- Must be described somewhere in document.

**A18.** Is there a summary of personnel (headcount) by organization, fund or department for the proposed budget year(s) and the prior year?

- This should include all positions or full time equivalents compared from one year to the next, subtotals and a grand total.
- Can be sorted by fund, department or function.
- Should be in summary form.
- Governing body should be able to tell if positions are being added or deleted.

**A19.** Is the budget clearly enough **organized and presented** as a document?

- Has common sense been used to make the document easy to navigate?
- Is the information clear and organized in a way to make it understandable?

**A20.** Do the budget numbers and format appear to be accurate and consistent throughout the document?

- Do the numbers flow and balance?

## SECTION B

**B1.** Does the document display an effective use of graphics, artwork and charts?

- Start with the cover - Is it meaningful? Is a description of the cover provided?
- Look for scope, clarity, and originality.
- Has creativity been used?
- Does it give the reader a flavor of the community?
- Could the reader know a lot about the budget just from these items?

**B2.** Is there an in-depth description of revenue sources and basis for estimates?

- Look for comprehensiveness beyond A10. A10 is looking for "major" revenue sources and this question is looking for more comprehension.
- Must include basis for estimates. How was the number developed?

**B3.** Does document contain a jurisdiction profile; review of community demographics, location, economy?

- Look for comprehensiveness.
- Could include population, a map, the economy of the area, some historical data, pictures, etc.
- What is the community most known for? When was it established? How did it grow and when?

**B4.** Does document include actual budget adoption resolutions/ordinances enacted by the Organization's governing body?

- Adopting document must be included in the budget document, not as an addendum, to earn this point.

**B5.** Are implications of Prop 4 limit discussed and/or future trends analyzed?

- Must include more than the calculation and/or the resolution. (more than A7)
- Look at the past to determine the future.
- If you have such a wide margin between your proceeds of taxes and your appropriation that you'll never have to worry, show some historical data to support that trend.
- For Special Districts this item does not apply, so award full points.

**B6.** Does the document demonstrate the use of cost accounting and/or allocated costs?

- Evaluate based on the degree to which cost accounting has been implemented.
- Internal Service Funds are a start. Should discuss how the costs are allocated back to the other funds including the basis for determining the allocations.
- Indirect Cost formulations could be identified.

**B7.** Is there a description of financial/budget policies which govern finance or budget development such as for reserves, debt management, CIP, revenue projections?

- Look for comprehensiveness.
- May include actual policies typically found in appendix or transmittal letter.

**B8.** Additional prior year(s) revenue, expenditure, and fund balance history. (Beyond A12, 13, 14)

- Additional columns to A12, 13, and 14 is one way to evaluate proficiency.
- Use reviewer judgment for partial information. If only one year of prior revenue and expenditures is included without fund balance, for example, the reviewer should determine whether the impact of the missing information warrants a lower grade.

**B9.** Additional future years of forecasted revenue, expenditure and fund balance?

- Summarized information qualifies.
- Use reviewer judgment for partial information. If only one year of future revenue and expenditures is included without fund balance, for example, the reviewer should determine whether the impact of the missing information warrants a lower grade.

**B10.** Are there additional budget details describing highlights of recent accomplishments?

- Look for scope and clarity.
- This goes along with communicating what departments or programs do, may be goals accomplished.
- What have they accomplished in the past?
- This could be the interesting “story” part of the budget.

**B11.** Is there additional budget detail that describes goals for program/department/ function?

- What are the goals within each department, program or function?
- How do they tie to the Organization’s overall objectives?

**B12.** Is there additional budget detail including performance measures re: workload, efficiency or effectiveness?

- Be sure these are really performance measures and not just goals/objectives.
- Must be measurable.

**B13.** Are performance measures directly linked to stated goals?

- How do the performance measures help the Organization meet its stated goals?

- Must include an indication of the *link* for reviewer to be able to determine if the performance measure is linked.

**B14.** Are personnel/staffing levels listed for each detail budget level (department, division, function, and program)?

- Could include historical and future.
- Must provide reader with staffing level for each detail budget level where costs are indicated for staffing.

**B15.** Does document include departmental organization charts?

- Could be imbedded in overall organization chart if room permits.

**B16.** Is there a description of staffing level changes?

- Could be in the transmittal letter.
- Should describe the change, don’t just give the numbers.

**B17.** Is there a discussion of employee compensation and benefits?

- Could be in the transmittal letter or budget message.
- Should include a discussion, don’t just give the numbers.

**B18.** Is there a description of budgeted debt obligations?

- Could describe why the debt was issued.
- Could describe the debt service schedule in general terms and the source of funds for repayment.

**B19.** Is a list of acronyms used included and are the acronyms defined?

- Maybe a stand-alone list or could be combined with the Glossary Section.

**B20.** Is there a glossary of terms?

- A glossary is an alphabetized list of terms that includes definitions.
- An Index does not earn proficiency for this item.

**B21.** Does document include financial trend indicators?

- Look for scope of analysis, number of years analyzed, and use of per capita or constant dollar analyses. The level of comprehension should determine the grade.

**B22.** Is there a comparison of financial status and other statistical data to other jurisdictions?

- May include major revenue sources, population growth, crime rate, employees per capita, etc.

**B23.** Does document display exceptional clarity of format and presentation effectiveness?

- Is the document easy to navigate?
- Is the document put together logically and does it flow well?
- Has it been easy for you to find what you need in order to score the document?

## SECTION C

Reviewer: If you don’t award an item a grade of “Proficient” or “Outstanding”, explain why. For items in Section B, consider providing comments for items not graded “Outstanding”. What you would expect to see to award all items a grade of “Proficient” in Section A and “Outstanding” in Section B? Please be thorough. Applicants rely on your feedback to improve their document in the future.

## Capital Budget Award

MUST BE A SEPARATE DOCUMENT OR SERIES OF DOCUMENTS. The submission could be two capital documents, not including operating budget. This award is designed for those long-term, stand-alone capital documents.

Must not be supplemental or attached data or documents. (All material must have been adopted by the governing body.) If agency included their capital budget in their operating document, it does not qualify for this category but does qualify for the Operating Category.

### SECTION A

- A1.** Is there a table of contents? Are the document pages numbered?
- The table of contents should be accurate. Check a few references in the Table of Contents to make sure the Table agrees with the document.
  - All pages should be numbered including blank pages, pages marked “this page intentionally blank”, logo pages and picture pages. (not tabs)
  - If a couple of pages are not numbered, you should still award the point. The main goal is: Can the document be navigated?
- A2.** Does budget contain transmittal letter/ budget message?
- This is usually from the Organization’s EO and touches on the highlights of the budget.
  - Can be a letter written by EO and a message written by the person preparing the budget.

- A3.** Does letter/message highlight policy/economic/ legislative issues facing the jurisdiction affecting the capital budget and are recommended actions to resolve these issues included?
- Do you get a clear picture of what issues affecting the capital budget are being addressed by Organization?
  - Are recommendations made to address the issues?
- A4.** Does letter/message highlight major organization priorities and their funding sources?
- Should be specific and focus on Capital Improvement Program or projects.
  - May talk about long-term funding for long-term projects.
  - Could include policies that help develop priorities.
- A5.** Is the basis for key capital revenue estimates described?
- Should discuss key funding sources.
  - This is not just a description of the key capital revenue; this is a discussion of the basis of the estimates. Where did the numbers come from?
  - Providing only the numbers does not meet this criterion.
- A6.** Is the jurisdiction’s capital budgeting process explained?
- This is where credit can be given for the hard work of the various departments.
  - Could include timeline and responsibilities of departments and divisions.
  - Could include a discussion about deliberations of governing body.
  - Could include a discussion about master planning document considerations.

- A7.** Is there a summary schedule of capital revenue sources, by fund?
- Should include revenue sources for the entire period covered by the document. If it is a five-year plan, what are the revenue sources for the full five years?
  - May include only one fund.
  - This could be a table or in the form of a graphic such as a line graph or a stacked bar.
- A8.** Is there a summary schedule of capital expenditures, by fund?
- Should include expenditures for the entire period covered by the document. If it is a five-year plan, what are the projected expenditures, by fund, for the full five years?
  - May include only one fund.
  - This could be a table or in the form of a graphic such as a line graph or a stacked bar.
- A9.** Is there a summary schedule of capital expenditures, by major type of improvement?
- Examples of major types of improvement include water, sewer, street, landscaping, public buildings, etc.
  - This should encompass all years included in the document.
  - This could be a table or in the form of a graphic such as a line graph or stacked bar.
  - May be only one page and should be a summary.
- A10.** Are specific projects identified in the document?
- Should include a brief description of the project.
  - May explain why the project is a priority.

**A11.** Does each project have specific revenue sources identified?

- For multi-year projects, should identify specific funding source for all years.
- Should differentiate “transfers from other funds” from other revenues.

**A12.** Are prior year appropriations or expenditures shown, where applicable, for each capital project?

- If this is in the continuation of a project that was started in prior years, should include costs incurred prior to the budget year.
- For ongoing projects, such as overlay, you might simply identify the annual average spent over the last five years.

**A13.** Does each capital project reflect appropriations or estimated expenses for at least the budget year(s)?

- If project will be recorded in more than one fund, should so state.
- Should include all years covered by the document.

**A14.** Does each capital project reflect appropriations or estimated expenses in the future through its proposed completion?

- If project is expected to go beyond document year(s), should identify projected expenditures in future year(s).
- For ongoing projects, may simply state that the jurisdiction typically expends a certain \$ amount annually.

**A15.** For multi-year projects, is total cost for the project identified?

- This information gives the governing body the “big picture” of the total costs of the project.

- For ongoing projects, such as overlay, may identify philosophy of including appropriations each year.

**A16.** Does the document include operating cost impacts?

- This is critical for the governing body to understand the implications of their decisions to either approve or not.
- May be found with the description of each project.
- To meet this criterion, only the amount need be provided.

**A17.** Is the capital budget accounting method consistent with generally-accepted accounting principles?

- A good place for this discussion is in the transmittal letter.
- A statement such as, “this document was prepared in accordance with generally accepted accounting principles” could be included.

**A18.** Does the execution of the document appear consistent with the audience and purpose to which it is directed?

- Attempt to determine if the document meets the Organization’s needs.
- May include a brief discussion in the transmittal letter or budget message.

**A19.** Is the budget organized and presented clearly enough as a document, taking into account the jurisdiction’s size and resources?

- Look for clarity.
- Is the document easy to navigate?
- Is the organization of the document logical?

- Keep in mind the size & resources of the Organization.

**A20.** Do the budget numbers and format appear to be accurate and consistent throughout the document?

- Look to see that the document makes sense and is accurate. Check a sampling of numbers.

## SECTION B

**B1.** Is there an in-depth description of how the capital projects program meets the jurisdiction’s goals and/or financial/ budget policies?

- May be in the transmittal letter.
- Should include brief description of goal/policy.
- May include policy in appendix.
- If policies are not adopted, should include informal policies.

**B2.** Does document includes a description of the rating or ranking process to prioritize projects?

- Should describe how projects were determined and prioritized.
- May discuss governing body deliberations.
- May discuss master planning tools and modeling.
- How did this particular group of projects end up in the program?

**B3.** Are individual capital projects adequately described?

- Should include description of each project.
- May discuss purpose of the project.
- May describe project in specific terms such as length of roadway to be improved, square footage of public building to be constructed and purpose of building (how many employees the project will accommodate).

**B4.** Does each project have a location map, where applicable?

- Should make it easier to visualize project.
- If citywide, such as overlay, could include citywide map showing which areas will be improved.

**B5.** Does each project narrative discuss project status and/or contain a timeline for project completion?

- Should discuss project completion dates and reasoning for targeting those dates.
- May discuss possible delays and consequences.

**B6.** Does each project identify the person or department acting as project manager?

- Who would someone call if they wanted to find out more about the project?

**B7.** Does each project narrative discuss operating budget impacts and/or contain estimates of future annual O & M costs.

- Look for narrative beyond question A16, not just numbers.
- How were the numbers for the impacts developed?

**B8.** Are individual project costs/appropriations broken down by major objects or types?

- Have elements of each project such as design, construction and contingencies been identified?

**B9.** Have alternative funding sources been explored for individual projects, where applicable?

- Have alternative funding sources been explored?
- Should probably be found with the description of each project.

**B10.** Are project costs based on current year dollars, with future appropriations increased by inflationary index?

- Have future increases in construction costs been considered in developing the budget in future years?
- Could identify source of future increases.

**B11.** Is there a summary of individual projects listed by funding source?

- This should balance with other summaries.
- This should include all years of the plan.

**B12.** Is there a summary of individual projects listed by major type of improvement?

- This should include all projects and balance to other summaries listing all expenditures.
- This should include all years in the plan.

**B13.** Is the debt issuance supporting the capital program clearly identified?

- If debt is issued to pay for projects, the debt should be identified.
- Could identify the type of debt, the debt service in general terms, the source of payback.

**B14.** Have additional future years of revenues and project expenses been provided?

- Could be in category format, rather than by specific project.
- If only expenditures or revenue have been provided, the reviewer should determine whether the impact of the missing information warrants a lower grade.

**B15.** Does document contain an index?

- An index is usually alphabetical, indicating page item can be found.

- Table of Contents or Glossary does not meet this criterion.
- Should be cognizant of the need to reference multiple pages.

**B16.** Does document contain a glossary of terms?

- A Glossary is an alphabetical listing of terms, including definitions.
- Index does not meet this criterion.

**B17.** Is document generally readable and attractive in format and presentation?

- Is the document easy to navigate?
- Is it put together logically?
- Have they paid attention to matching and contrasting fonts?
- Is it all either landscape or portrait orientation?

**B18.** Is there a good use of graphics, artwork, maps, and charts?

- Look for scope, clarity and originality.
- Have they demonstrated creativity?
- Black & white pictures are better than no pictures, where appropriate.
- Architectural or design concepts are good to add.

**B19.** Has current computer technology been used in document development and production?

- Could discuss Geographic Information System, if used. (How were the maps developed?)
- Could discuss software and hardware budget development tools.
- Could discuss computer-aided analysis that may have been used to detect need for improvement.
- Could discuss computer models.



## SECTION C

Reviewer: If you don't award an item a grade of "Proficient" or "Outstanding", explain why. For items in Section B, consider providing comments for items not graded "Outstanding". What you would expect to see to award all items a grade of "Proficient" in Section A and "Outstanding" in Section B? Please be thorough. Applicants rely on your feedback to improve their document in the future.

**CSMFO BUDGET AWARDS PROGRAM  
CAPITAL BUDGET APPLICATION AND EVALUATION FORM**

**2016-17 Capital Budget**

<b>Jurisdiction</b>			<b>Population (required)</b>		
<b>Name</b>			<b>Title</b>		
<b>Address</b>			<b>City/State/Zip</b>		
<b>Phone</b>		<b>Fax</b>		<b>Email Address</b>	
<b>Is your budget available on your website? If yes, please note web address.</b>					
<b>Has your jurisdiction ever received a CSMFO Budget Award in the Capital Budget Category?</b>				Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>If yes, please indicate up to the three most recent fiscal years in the spaces provided below:</b>				<b>Budget Adoption / Submittal Date</b>	
<b>Meritorious Award</b>		<b>Excellence Award</b>			
<b>Is the Capital Budget you are submitting a separate document from your Operating Budget?</b>				Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>If no, do not continue. Your combined Capital and Operating budget qualifies for the Operating Budget Category only.</b>					
<b>Provide a name and contact information for a member of your jurisdiction who can volunteer as a budget reviewer:</b>					

**AFFIDAVIT and RELEASE:** I hereby verify that the budget submitted to CSMFO is the same budget submitted to my agency. Should any changes be made to the agency-approved budget, I agree to submit a revised approved budget to CSMFO. I hereby grant permission to the California Society of Municipal Finance Officers to publish information about the budget and/or related material herein and to reproduce any enclosed documentation for publication.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

**Instructions to Applicant:** This award is only for jurisdictions with **separate** documents for Capital Budget and/or long-term capital improvement plans. If you include your Capital Budget in the same document with your Operating Budget, and you do not have a separate document for your Capital Budget, you do not qualify to submit under this category. You may submit either your jurisdiction's Preliminary/Proposed Capital Budget or your Final/Adopted Capital Budget. The Applicant must complete Sections A and D to be considered for a **Meritorious Budget Award**, and Sections A, B, and D for an **Excellence in Budgeting Award**. (Section C is for reviewer use only.) Return all Sections with your document, including Sections C and D.

**Section A** contains a checklist of items required for the Meritorious Capital Budget Award. The reviewers will score each item either "Proficient" or "Not Proficient". To qualify for a **Meritorious Budget Award**, all 20 items must be scored "Proficient". **Section B** provides a checklist of items that enhance the usability of the document for which the reviewer may grade each item as "Outstanding", "Proficient" or "Not Proficient". The grading varies based on comprehensiveness and/or quality. The **Excellence in Budgeting Award** requires that the application earn an overall "Proficient" score in Section A and a minimum grade of "Proficient" for at least 17 of 19 items in Section B. To receive a grade for the items listed, the items must be part of the document and not supplemental/attached data or documents. Supplemental data can be submitted as a separate Innovation Award if appropriate.

In *both* Sections A and B, you must identify by page numbers the locations in the budget document that best respond to each item in question. Identifying the pages facilitates the evaluation process and allows the applicant to present the best possible case. Be very specific. If you have a large section that meets the qualifications, it's better to give specific locations as examples rather than the entire section. Your goal should be to make the evaluation easy for the reviewer. If you know your document is lacking an item, write "n/a" in the area where you would otherwise provide a page number. If you have questions, please contact:

Craig Boyer, Chair  
Professional Standards and Recognition Committee  
c/o County of Alameda  
(510) 272-6592  
[craig.boyer@acgov.org](mailto:craig.boyer@acgov.org)

Elizabeth Cardwell  
CSMFO  
(916) 231-2137  
[elizabeth.cardwell@staff.csmfo.org](mailto:elizabeth.cardwell@staff.csmfo.org)

➔ Applications must be received within ninety (90) days of the start of the jurisdiction's fiscal year. A thirty (30) day extension to the deadline may be granted by the Committee Chair if a request is submitted in writing prior to the deadline and an extension request has not been made and granted within the past three years.

➔ Upload the following items online via the CSMFO website awards page.

1. This application
2. Electronic copy of your capital budget document

Then pay the application fee of \$150.00 by credit card online to complete your application or mail a check payable to CSMFO to the address below. Applicants that are unable to submit their budget electronically may still apply via the mail. Please submit four copies of this application, four copies of your budget document, and a check payable to CSMFO for \$200.00 (\$150.00 application fee plus a \$50.00 processing fee) to the address below.

California Society of Municipal Finance Officers  
700 R Street, Suite 200  
Sacramento, CA 95811

Name of Jurisdiction: \_\_\_\_\_

**2016-17 Capital Budget**

Is the Capital Budget a separate document from the Operating Budget? Yes \_\_\_\_\_ No \_\_\_\_\_ If No, document does not qualify for this category.  
**DO NOT CONTINUE.** Combined Capital and Operating Budgets qualify for the Operating Budget, but not the Capital Budget Category.

**SECTION A - MERITORIOUS BUDGET AWARD EVALUATION FORM FOR CAPITAL BUDGET (Required For All Awards\*)**

<u>Item</u>	<u>Item is found on page numbers:</u>	<u>Proficient</u>	<u>Not Proficient</u>
1. Is there a table of contents? Are document's pages numbered?	_____		
2. Does budget contain transmittal letter/budget message?	_____		
3. Does letter/message highlight policy/economic/legislative issues facing the jurisdiction and their impact on the capital budget and are recommended actions included to resolve these issues?	_____		
4. Does letter/message highlight major organization priorities and their funding sources?	_____		
5. Is the basis for key capital revenue estimates described?	_____		
6. Is the jurisdiction's capital budgeting process explained?	_____		
7. Is there a summary schedule of capital revenue sources, by fund?	_____		
8. Is there a summary schedule of capital expenditures, by fund?	_____		
9. Is there a summary schedule of capital expenditures, by major type of improvement?	_____		
10. Are specific projects identified in the document?	_____		
11. Does each project have specific revenue sources identified?	_____		
12. Are prior year appropriations or expenditures shown, where applicable, for each capital project?	_____		
13. Does each capital project reflect appropriations or estimated expenses for at least the budget year?	_____		
14. Does each capital project reflect appropriations or estimated expenses in the future through its proposed completion?	_____		
15. For multi-year projects, is total cost for the project identified?	_____		
16. Have overall operating cost impacts been discussed?	_____		
17. Is the capital budget accounting method consistent with generally-accepted accounting principles?	_____		
18. Does the execution of the document appear consistent with the <b>audience and purpose</b> to which it is directed? ( <i>Reviewer:</i> It may not look like your budget, but does it appear to meet the jurisdiction's needs?)	N/A		
19. Is the budget clearly enough <b>organized and presented</b> as a document, taking into account jurisdiction size and resources? ( <i>Reviewer:</i> This is not a beauty contest -- is it understandable, all things considered?)	N/A		
20. Do the budget numbers and format appear to be <b>accurate and consistent</b> throughout the document? ( <i>Reviewer:</i> Does it all "hang together" technically?)	N/A		
<b>Overall Grade:</b>			

Each item must be graded "Proficient" for items 1-20. To qualify for either the **Meritorious** or the **Excellence in Budgeting Awards**, **ALL** items in this section **MUST** be included in your document and you must be awarded an overall grade of "Proficient".

**SECTION B- EXCELLENCE IN BUDGETING AWARD EVALUATION FORM FOR CAPITAL BUDGET\***

	<u>Item</u>	Item is found on page numbers:	Outstanding	Proficient	Not Proficient
1.	Is there an in-depth description of how capital project scheduling meets jurisdiction's goals and/or financial/budget policies?				
2.	Does budget process include a rating or ranking process to prioritize projects?				
3.	Are individual capital projects appropriately described?				
4.	Does each project include a location map, where applicable?				
5.	Does each project include a narrative discussing project status and/or timeline for project completion?				
6.	Does each project identify person or department acting as project manager?				
7.	Does each project identify, where applicable, operating budget impacts and/or contains estimates of future annual Operating & Maintenance (O&M) costs?				
8.	Are individual project costs/appropriations broken down by major objects or types?				
9.	Have alternative funding sources been explored for individual projects?				
10.	Are project costs identified based on current year dollars and are future appropriations increased by inflationary index?				
11.	Is there a summary of individual projects by funding source?				
12.	Is there a summary of individual projects by major type of improvement?				
13.	Is debt issuance supporting the capital program clearly identified by project/by summary?				
14.	Have additional future years of forecasted revenues and project expenses been included? (One point for each year <u>after</u> present year).				
15.	Does the document include an index?				
16.	Does the document include a glossary of terms?				
17.	Is document generally readable and attractive in format and presentation?	N/A			
18.	Is there good use of graphics, artwork, maps and charts? ( <i>Reviewer: Look for scope, clarity and originality.</i> )	N/A			
19.	Does the document demonstrate the use of current computer technology in document development and/or production?	N/A			
	<b>Overall Grade:</b>				

\* **Excellence in Budgeting Award** requires an overall grade of "Proficient" from Section A AND "Proficient" or "Outstanding" in at least 17 of 19 items in Section B.

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**SECTION C -- REVIEWER COMMENTS FOR CAPITAL BUDGET**

These comments are very important to the jurisdictions submitting this document. Please take some time to share your thoughts with them. Any items that received a grade of “Not Proficient” need to have an explanation. Thank you. (Use additional pages if necessary.)

Comments to Section A

Comments to Section B

General Comments

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**SECTION D – CAPITAL BUDGET  
RESPONSES TO PRIOR YEAR COMMENTS - REQUIRED**

Applicant: If you received comments in this category last time you submitted and it was within the last two years, you **must** provide responses to the comments you received. Please provide the comments first and then your responses to the comments below. Include additional pages if you need to.

**CSMFO BUDGET AWARDS PROGRAM  
OPERATING BUDGET APPLICATION AND EVALUATION FORM**

**2016-17 Operating Budget**

<b>Jurisdiction</b>			<b>Population (or customer count for special districts)</b>		
<b>Name</b>			<b>Title</b>		
<b>Address</b>			<b>City/State/Zip</b>		
<b>Phone</b>		<b>Fax</b>		<b>Email Address</b>	
<b>Is your budget available on your website? If yes, please note web address.</b>					
<b>Has your jurisdiction ever received a CSMFO Budget Award in the Operating Budget Category?</b>				<b>Yes</b> <input type="checkbox"/>	<b>No</b> <input type="checkbox"/>
<b>If yes, please indicate up to the three most recent fiscal years in the spaces provided below:</b>				<b>Budget Adoption / Submittal Date</b>	
<b>Meritorious Award</b>		<b>Excellence Award</b>			
<b>Provide a name and contact information for a member of your jurisdiction who can volunteer as a budget reviewer:</b>					

**AFFIDAVIT and RELEASE:** I hereby verify that the budget submitted to CSMFO is the same budget submitted to my agency. Should any changes be made to the agency-approved budget, I agree to submit a revised approved budget to CSMFO. I hereby grant permission to the California Society of Municipal Finance Officers to publish information about the budget and/or related material herein and to reproduce any enclosed documentation for publication.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

**Instructions to Applicant:** You may submit *either* your jurisdiction's Preliminary/Proposed Budget, *or* your Final/Adopted Budget. If your budget is a single comprehensive document that incorporates operations, capital financing and multi-year planning, you should submit it for the **Operating Budget** category. The Applicant must complete Sections A and D to be considered for a **Meritorious Budget Award**, and Sections A, B, and D for an **Excellence in Budgeting Award**. (Section C is for the reviewer's use only.) Include all application pages when returning copies of your application with your budget submittal.

**Section A** contains a checklist of items required for a Meritorious Operating Budget Award. The reviewers will score each item either "Proficient" or "Not Proficient". To qualify for a **Meritorious Budget Award**, all 20 items must be scored "Proficient". If a document receives two reviews, a consensus must be reached to qualify for a Meritorious Award. If a discrepancy exists for any of the 20 items, the submittal will be further evaluated to determine if the document is proficient for all items. **Section B** provides a checklist of items that enhance the usability of the document for which the reviewer may grade each item as "Outstanding", "Proficient" or "Not Proficient". The grading varies based on comprehensiveness and/or quality. The **Excellence in Budgeting Award** requires that the applicant earn an overall "Proficient" score in Section A *plus* a minimum grade of "Proficient" for at least 21 of 23 items in Section B. To receive a grade for the items listed, the items must be part of the document and not supplemental/attached data or documents. Supplemental data can be submitted as a separate Innovation Award if appropriate.

In *both* Sections A and B, you **must** identify the page number(s) locations in the budget document that best respond to each question. Identifying the pages facilitates the review and allows you to present the best possible case. If you leave a blank, the reviewer may not find the item, and you may therefore not be awarded a passing grade. If the answer to the item is included in a section of your budget that consists of multiple pages, choose a page or two that provide a good example and write "example" next to the page numbers you provide. If you know your document is lacking an item, write "n/a" in the area where you would otherwise provide a page number. If you have questions, please contact:

<p>Craig Boyer, Chair Professional Standards and Recognition Committee c/o County of Alameda (510) 272-6592 <a href="mailto:craig.boyer@acgov.org">craig.boyer@acgov.org</a></p>	<p>Elizabeth Cardwell CSMFO  (916) 231-2137 <a href="mailto:elizabeth.cardwell@staff.csmfo.org">elizabeth.cardwell@staff.csmfo.org</a></p>
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➔ Applications must be received within ninety (90) days of the start of the jurisdiction's fiscal year. A thirty (30) day extension to the deadline may be granted by the Committee Chair if a request is submitted in writing prior to the deadline and an extension request has not been made and granted within the past three years.

➔ Upload the following items online via the CSMFO website awards page.

1. This application
2. Electronic copy of your budget document

Then pay the application fee of \$150.00 by credit card online to complete your application or mail a check payable to CSMFO to the address below. Applicants that are unable to submit their budget electronically may still apply via the mail. Please submit four copies of this application, four copies of your budget document, and a check payable to CSMFO for \$200.00 (\$150.00 application fee plus a \$50.00 processing fee) to the address below.

California Society of Municipal Finance Officers  
700 R Street, Suite 200  
Sacramento, CA 95811

**SECTION A - MERITORIOUS BUDGET AWARD EVALUATION FORM FOR OPERATING BUDGET (Required For All Awards\*)**

<u>Item</u>	<u>Item is found on page numbers:</u>	<u>Proficient</u>	<u>Not Proficient</u>
1. Is there a table of contents? Are document's pages numbered?	_____		
2. Does budget contain transmittal letter/budget message?	_____		
3. Does letter/message highlight policy/economic/legislative issues facing the jurisdiction and recommend actions to resolve these issues?	_____		
4. Does letter/message highlight major changes in budget from current year regarding service and/or funding levels?	_____		
5. Does letter/message highlight major organization priorities and their funding sources?	_____		
6. Is the basis for budgeting described?	_____		
7. Is the jurisdiction's Prop 4 (Gann) Appropriation Limit included? <i>Not applicable for Special Districts. (Reviewer: Award point for Special District Application)</i>	_____		
8. Is the budget process explained?	_____		
9. Is a jurisdiction-wide organization chart included?	_____		
10. Is the basis for assumptions for key revenue estimates described?	_____		
11. Does budget include at least the General Fund, special revenue funds, and enterprise funds of the jurisdiction, and a listing of all other funds used in the jurisdiction (such as internal service, debt service, capital project funds)?	_____		
12. Is there a summary schedule of revenue, by fund, and does it display at least the <b>proposed budget</b> year(s) and the two prior years?	_____		
13. Is there a summary schedule of expenditures, by fund, and does it display at least the <b>proposed budget</b> year(s) and the two prior years?	_____		
14. Is there a summary schedule of expenditures, by department, organization, program or function, and does it display at least the <b>proposed budget</b> year(s) and the two prior years?	_____		
15. Is there a fund balance summary schedule, by fund, showing changes from the projected beginning balances through the end of the budget year(s)?	_____		
16. Do the budget detail pages <b>describe</b> the department, organization, program or function in question?	_____		
17. Does the budget describe the level of budget control exercised by the jurisdiction and is that level included in the budget document?	_____		
18. Is there a summary of personnel (headcount) by organization, fund or department for the <b>proposed budget</b> year(s) and the prior year?	_____		
19. Is the budget clearly enough <b>organized and presented</b> as a document? (Reviewer: This is not a beauty contest -- is it understandable, overall?)			
20. Do the budget numbers and format appear to be <b>accurate and consistent</b> throughout the document? (Reviewer: Does it all "hang together" technically?)			
<b>Overall Grade:</b>			

\*Each item must be graded "Proficient" for items 1-20. To qualify for either the **Meritorious** or the **Excellence in Budgeting Awards**, **ALL** items in this section **MUST** be included in your document and you must be awarded an overall grade of "Proficient".



**SECTION B- EXCELLENCE IN BUDGETING AWARD EVALUATION FORM FOR OPERATING BUDGET\***

Item	Item is found on page numbers:	Outstanding	Proficient	Not Proficient
1. Does the document display an effective use of graphics, artwork and charts? (Reviewer: Look for scope, clarity and originality.)				
2. Is there an in-depth description of revenue sources and basis for estimates? (Reviewer: Look for comprehensiveness beyond A10.)				
3. Does document include a jurisdiction profile; review of community demographics, location, economy? (Reviewer: Based on comprehensiveness.)				
4. Does document include actual budget adoption resolutions/ordinances enacted by Council/Board?				
5. Are implications of Prop 4 limit discussed and/or future trends analyzed? <i>Not applicable for Special Districts</i> (Reviewer: Look for more than just the calculation for cities – Award points for Special District Applicants)				
6. Does document demonstrate the use of cost accounting or allocated costs?				
7. Is there a description of financial/budget policies, which govern finance or budget development such as for reserves, debt management, CIP, revenue projections? (Reviewer: Based on comprehensiveness.)				
8. Are there additional prior year revenue, expenditure, & organization detail schedules included beyond A12, 13, and 14? (1 pt. per year, max. 2 pts).				
9. Are there additional future years of forecasted revenue, expenditure and organization detail schedules included? (1 point per year beyond budget year, maximum of 5 points).				
10. Is there additional budget detail highlighting recent accomplishments? (Reviewer: Based on scope and clarity.)				
11. Is there additional budget detail describing budget year goals for organization/program?				
12. Is there additional budget detail identifying performance measures such as workload and/or efficiency or effectiveness indicators?				
13. Are performance measures directly linked to stated goals?				
14. Are personnel/staffing level(s) listed for each detail budget level (department, function, division, program)?				
15. Are departmental organizational charts included in the document?				
16. Is there a description of staffing level changes compared to prior year?				
17. Is there a discussion of employee compensation and benefits included?				
18. Is there a description of budgeted debt obligations included?				
19. Is there a list of acronyms used and are the acronyms defined?				
20. Is there a glossary of terms included in the document?				
21. Does document include financial trend indicators and the associated analysis? (Reviewer: Number of points depends on scope of analysis and number of years analyzed, and use of per capita or constant dollar analyses.)				
22. Is there a comparison of financial status to other jurisdictions?				
23. Does document display exceptional format clarity & presentation effectiveness?				
<b>Overall Grade:</b>				

\* Excellence in Budgeting Award requires an overall grade of "Proficient" from Section A AND "Proficient" or "Outstanding" in 21 of 23 items in Section B.

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**SECTION C -- REVIEWER COMMENTS FOR OPERATING BUDGET**

Reviewer comments are very important to the jurisdictions submitting this document. Please take some time to share your thoughts with them. Any items that received a “Not Proficient” grade need to have an explanation. Thank you. (Use additional pages if necessary.)

Section A Comments:

Section B Comments:

General Comments:

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**SECTION D -- OPERATING BUDGET**  
**RESPONSES TO PRIOR YEAR COMMENTS - REQUIRED**

Applicant: If you received comments in this category the last time you submitted and it was within the last two years you **must** provide responses to the comments you received. Please provide the comments first and then your responses to the comments below. Include additional pages as necessary.



## **CSMFO BOARD REPORT**

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**Date**            **June 23, 2016**

**FROM:**        Craig Boyer  
                 County of Alameda

**SUBJECT:**     Award Force Award Management Software

### **Background:**

The Professional Standards and Recognition Committee's 2012 Action Plan included the goal of modifying the budget awards program scoring system to encourage more meaningful feedback and to increase consistency among reviews. To foster this goal, a list of conceptual changes to the budget awards scoring system was approved by the CSMFO Board at its September 27, 2012 meeting. One of the items in this conceptual framework was to explore the possibility of implementing an online/web-based evaluation form.

The Committee began to consider award management software as the best way to address this conceptual item. The Committee wanted to build on the automation process that was started with the implementation of Trello that automated the workflow process for budget awards. The Committee was looking for software that would add two features. The first desired feature was to integrate the award application and budget evaluation process into the award management software to provide a seamless experience for all participants. The second desired feature was to provide customized roles for different participants so that each participant only has access to those features of the software necessary for their use. The Committee kept these features in mind as we began to consider various software options.

### **Software Evaluation:**

After researching available award management software options, the Committee identified three companies for further evaluation: Award Force, Judgify and OpenWater. Each software vendor's website was contacted for information regarding software features and pricing, along with a demonstration of the software.

First-year implementation pricing quotes ranged from \$3,600 for Judgify to \$10,000 for OpenWater, with Award Force in the middle at \$5,650. When the committee took into consideration the cost of the software, we looked at it in relation to the revenue generated by the award programs. The award programs received approximately 120 submissions last year. At \$150 per submission, the award programs earned approximately \$18,000. As the only costs incurred by the committee during award administration were the mailing of a handful of hard copy submissions, the excess program revenues were more than sufficient to cover the costs of the award software.

While Judgify is the least expensive option, its software is an off-the-shelf product that offers few opportunities for customization. One of the features that we wanted to be part of the software – the upload and display of each applicant’s budget document – would require hosting by a third-party software vendor. In addition to this software limitation, Judgify needed to confirm that the third-party software could accommodate our needs. The Committee never heard back from Judgify whether this feature could be included in the software.

OpenWater was the most expensive option and provided more customization options than Judgify. While OpenWater’s technical specifications indicated that they could provide many of the features that we wanted in the award software, their demonstration did not clearly show all of this functionality. Also, the committee provided OpenWater with some of our current application materials prior to a second demonstration and OpenWater had difficulty understanding the differences between our award programs during the second demonstration, even though we had explained the different types of award programs during the first demonstration.

Award Force’s pricing was in the middle of the price range. Award Force has a comparable level of customization to OpenWater for approximately half of the cost. In addition, Award Force was able to effectively present all of the software’s features during its demonstration. Award Force is regularly upgrading its product. The vendor recently added a unique feature in its software that will allow CSMFO to provide awards to applicants directly through its software. This will enhance the applicant experience and reduce the amount of administrative time spent by the Committee after awards season. Another feature that is unique to Award Force is the ability to use sponsorships. Award Force provides locations on its webpages for sponsorship branding, which could help to offset the cost of the software implementation.

After the evaluation of the software vendors, the Committee determined that Award Force was the best option for award management software. The Committee then asked Award Force to provide a demonstration to the Technology Committee so that the Technology Committee could evaluate the technical competence of the software. Award Force provided the demonstration and the Technology Committee concluded that the Award Force software is in line with current tools that provide this type of workflow-like service and incorporates many of the modern options available in cloud-based services.

Award Force offers the best combination of software functionality, pricing and understanding of CSMFO award programs. The Committee recommends that the Board approve the Award Force proposal so that the Committee can implement the award management software for the upcoming award program year.

**Benefits of Software Implementation:**

There are many benefits to implementing the award software. The following is a list of some of the more important benefits, categorized by different users of the software:

**Applicants:**

1. The software provides a single user interface that will allow applicants to complete the award application and submit the documents associated with the award application.
2. Applicants can pay by credit card using the CSMFO payment gateway or pay by check and receive an invoice.
3. Applicants can receive automated notifications to remind them regarding deadlines, status of application, and availability of completed review and award. This will lead to a higher rate of participation in the award programs.
4. Automated receipt of completed reviews and awards will reduce the amount of follow-up time needed by applicants to find out the status of their award application. (This will also reduce administrative time for the committee and CSMFO staff).
5. Review comments will be displayed with each graded item, so the linkage between items and review comments is clear.

**Reviewers:**

1. The software can automatically assign reviews once they are submitted.
2. Administrators can set-up rules that identify reviewer preferences for certain types of submissions (e.g., budget vs. CAFR, operating budget vs. capital budget, city vs. special district).
3. Reviewers will be assigned a role in the software so that they can access submissions in the software, as well as evaluate and grade the submissions in the software.
4. Reviewer guidelines will be embedded in the software with each item so that the reviewer does not need to flip between the application and the reviewer's guide to understand the review criteria and grade the application.

**Committee Members:**

1. The software will perform most of the administrative tasks that the committee members have been performing, allowing committee members to focus on quality control reviews.
2. The focus on quality control reviews will ensure more consistency in reviews and more comprehensive use of comments to provide constructive feedback to applicants.
3. Committee members can focus more time on reviewer recruitment and reviewer training, further enhancing the efficacy of the award programs.

**Recommendation:**

The Committee requests that the Board:

1. Accept the Committee's recommendation to use Award Force for award management software.
2. Authorize the Executive Director to sign the Award Force proposal approving the first year implementation fee of \$5,650.

Attachments:

1. Award Force Overview
2. Award Force Proposal

# Welcome to Award Force

**AWARD  
FORCE**

Recognising: 準建築人手札網站 [Forgemind ArchiMedia](#), [flickr.com/eager](#)





Award Force is the industry-leading  
awards management system,  
creating a great experience for  
everyone.



Recognise excellence

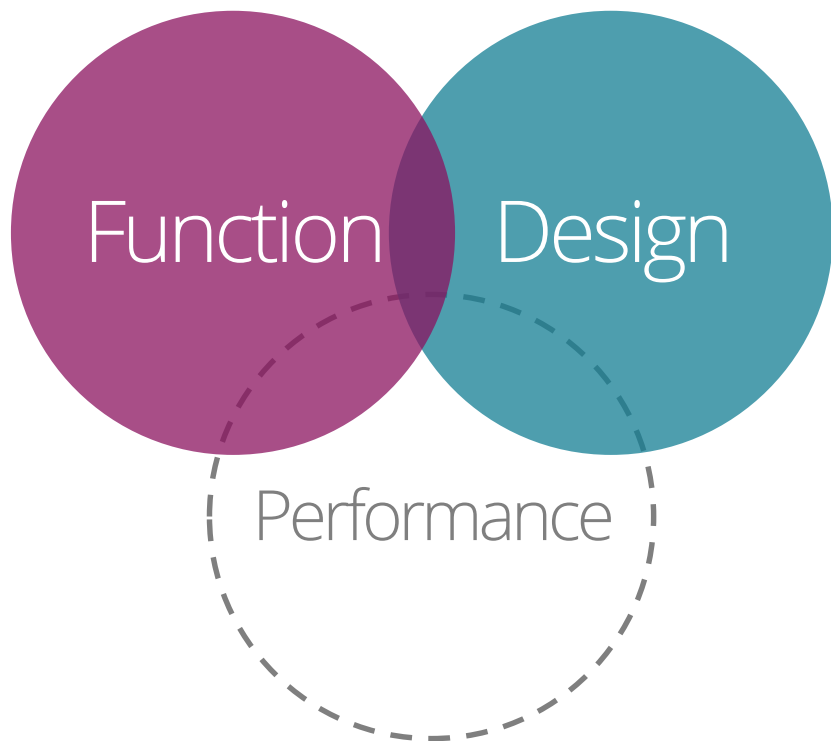
Launched late 2013

Australasia, Europe, North America, Middle East

Easy to use, great design, VIP judging

4<sup>th</sup> generation system





“One never likes to bet an entire awards on whether a system works or not, but the reality is that you have to.

With Award Force I am confident we have a fail-safe system.”



Recognise excellence

M Hollands  
51  
CEO, The Newspaper Works

# Easy to start, easy to submit

A broad range of features to deliver the outcomes you need!

- Registration
- Communication
- Configurable nomination workflow
- Notifications
- Track as you go
- Exports
- On-page reporting



Recognise excellence

Award Force takes the pain out of creating awards submissions

Security verification

Welcome message

Auto save

Changes after submission

Visual tracker

Preview your entry

# Powerful judging

- Four different judging modes
- Multiple scoring rounds
- Options for weighted criteria
- Intuitive panel creation
- Inbuilt confidentiality agreements
- Judging progress
- Leaderboard with scores + comments



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Judging should be fun,  
not homework!

Respectful of their time

All on one page

Fully responsive

Easy scoring

Track score tally

No training required!

# Your awards, your way

- Theming
- Seasons
- Chapters
- Content
- Categories
- User roles
- Rounds
- Multi-lingual
- Powerful analytics
- Data export
- Multi-account
- PDF bulk download



Recognise excellence

Your experience  
matters!

Flexible

Easy to use

Intuitive

Control

Autonomy

Insights

Support

# Award Force delivers

- Positive brand impact
- Volume and quality of entries
- Happy judges
- Community engagement
- Streamlined administration

“Award Force is a “can do” organisation that I can completely trust because of their outstanding responsiveness and capability”



Recognise excellence

Amy Wright  
Event Director, Mondiale Publishing UK



We are a passionate team, driven by high standards, and committed to ongoing innovation for our clients



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# Don't take our word for it



<http://www.awardforce.com/testimonials/>

Recognising: Thomas Leuthard, flickr.com/thomasleuthard

"I really only have good things to say about Award Force!"

# Here's to a great season!

Recognising: seier+seier, flickr.com/seier



Rachel Johnson  
rachel@awardforce.com  
+44 (0)113 217 8183

**AWARD  
FORCE**

RECOGNISE EXCELLENCE

May 31, 2016

**Craig Boyer**  
**CSMFO Budget Award Program**  
**CSMFO (California Society of Municipal Finance Officers)**

Dear Craig,

Thank you for the opportunity to demonstrate Award Force. From our conversations, I'm confident we have the right solution to help you deliver an outstanding outcome for your CSMFO Budget Award Program.

Award Force is the industry-leading awards management system and has been designed to:

- Deliver growth in entry volume and quality
- Save you time and money on your administration, and reduce support calls
- Create a great experience for your community of entrants and judges
- Distinguish your awards with an integrated brand experience
- Provide the visibility and control you need, every step of the way

We deeply understand the awards industry, we have a reputation for our active customer service, and will work hard to deliver to your requirements.

Furthermore, we are driven by continuous improvement, providing you with confidence not just for today, but also for the years to come.

To get started, please sign and return the quote pages, and we'll get straight to work!

For further information or questions please get in touch.

With kind regards,

**Rachel Johnson**  
Account Executive  
[rachel@awardforce.com](mailto:rachel@awardforce.com)  
+1 650 713 2962

**Anne Nolan**  
Commercial Director  
[anne@awardforce.com](mailto:anne@awardforce.com)  
+61 2 8310 6640



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# Award Force is growing

In little more than 2 years, we've shaken up the recognition industry. Award Force was developed in response to market demand for an awards management system that was easy to use, reliable under pressure, and helped people grow their awards brand.

We started in Australia in late 2013, and the market response has been swift. We are now working with awards programmes across Australasia, Europe, North and Central America and the Middle East.

Award Force is many things. A well run company with a clear strategy and focus on execution, staffed with experienced professionals, offering outstanding levels of service. And we are growing for all these reasons.

But the real driver of our success is simple. Award Force is a beautiful system that delivers consistent results.

What can you expect with Award Force?

- Awards growth
  - Features and ideas to help you grow
  - Higher quality entries, and more of them
  - Greater revenue from paid entries and sponsorship
- Happy judges
  - Attract and retain high-quality judges
- Save time and money on administration
  - More time to focus on making your awards the best they can be
- Peace-of-mind
  - Less stress, more fun
  - It does the job better than any alternative
  - You're in good company with our esteemed clients
  - Performs under pressure
- Visibility and control
  - Management tools
  - Configuration options to match your flow
- Makes you look good
  - Beautiful brand presentation
  - Entries present attractively and consistently



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# Your awards, your way

Based on our discussions, we are able to confirm the Award Force awards management system can deliver to your needs.

Our business is awards management, it's what we do all day, every day, and we are 100% committed to providing the best functionality for awards organisers.

## Award Force, the company

Award Force is an energetic company with a solid reputation for quality and integrity.

The Award Force team combines a diverse blend of commercial, technical, design and awards industry expertise, with a common passion to make life easier (and more fun) for our clients, their entrants and judges.

### Ongoing innovation

We're passionate about setting new standards in global best practice for awards management, and are keen to partner with organisations who are open to continuous improvement.

In addition to client facing functionality, we advocate using the Agile methodology and Lean business principles to ensure we deliver on time, and to your expectations.

We have invested and will continue to invest in delivering sophisticated functionality so simple to use, we like to say "your entrants and judges already know how to use it".

Simple, yet what's happening behind the scenes is incredibly complicated—Award Force keeps track of all your awards data, so you don't have to. It will free up your time to make your awards the best they can be.

As your awards technology partner, we offer the most advanced awards management solution globally, and it's ready to go!



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# Award Force, the system

All development for Award Force is focused across three areas:

## Function

Award Force is an incredibly feature rich system, offering a broad (and expanding) range of flexible configuration options for competitions large and small, across five continents.

The system has been developed, and continues to evolve in close collaboration with our clients.

Like everything in Award Force, all features are developed to exceptionally high standards and our team take the time to understand expected outcomes, so we can ensure all clients get the best out of the system.

## Design

Our interface is clean and minimal - the intuitive design is unobtrusive and communicates actions effortlessly.

Our consistent and easily understood design drives better user engagement and better results for our clients.

Feedback from judges and entrants using Award Force support this, with consistent reports of a substantially faster and more enjoyable process.

## Performance

Award Force is fast, reliable and secure. The best functionality and designs are redundant if the system isn't able to take the load.

Award Force has been architected for outstanding performance - the system comfortably manages high volumes during deadline peaks.

Privacy, confidentiality and system integrity are at the core of all system architecture and design decisions.



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# Technical credentials

Award Force is a cloud-based Software-as-a-Service (SaaS) system—that means we take care of all the system infrastructure technicalities for you.

You're up and running quickly without any fuss with login access to your account. There are no separate hosting costs or data fees—that's all included with the service fees.

We use the Amazon cloud for hosting Award Force. Amazon are a global leader in cloud hosting infrastructure since 2006, when Amazon Web Services (AWS) products were launched, developed based on Amazon's experience of building and operating the infrastructure for Amazon.com. This proven, reliable and distributed infrastructure is massively scalable which is why it's used by some of the world's biggest and most popular online services such as Netflix, Adobe, Airbnb, Pinterest and of course, Amazon.com.

As a result, and in combination with our application architecture, capacity automatically scales with our clients' load requirements, handling traffic spikes comfortably.

As we use cost-effective cloud storage for media files, data capacity is for all intents and purposes, limitless. All costs for data throughput and storage are included in service fees.

All our clients' data is professionally secured and managed with multi-tier backups in place for disaster recovery.

We pride ourselves on our exceptionally high standards for all elements of technical design, infrastructure management, privacy and security.

If you would like a copy of our technical credentials document, please let us know.

**Award Force is robust, scalable and secure.**



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# Support

## Autonomy and control

With Award Force, you're always in control. We provide award administrators with the autonomy to make the changes they need directly, removing the time and effort required to submit and check support requests.

When you do need support however, we're here for you—by phone, email, or through our self-service support site.

We recommend awards managers provide first-line support to entrants and judges, as very often questions are in relation to the awards program, categories or criteria.

## Your support team

We are committed to providing exceptional service and your awards team will include a dedicated Awards Producer, and full access to our support team and services.

Our experienced Awards Producers work with awards programmes all over the world and are able to guide you through getting the best result for your awards.

The Award Force team has deep technical experience, coupled with a genuine interest to help all clients feel comfortable, regardless of their role or system knowledge.

## Peace of mind

You will have a range of support services available, you can contact through our support site and access our growing range of training and support materials. But of course, if you prefer to just pick up the phone, we're here for you!

## System updates

As an Award Force client, you will always enjoy the best of new technology, progressive user design updates, and global best practice awards features.

New feature and customisation requests are implemented based on popular demand from our clients. All system updates are free, all you need to do is refresh your page!



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# Getting started with Award Force

Getting started is easy and is the first opportunity to experience the difference with Award Force.

## Phase one— Gathering details

During this first phase, you'll be welcomed by your Awards Producer who will gather some further information from you and be there to guide you through the whole process.

## Phase two— Account creation

Our experienced team will create your account based on your requirements, and will organise access to our systems. No additional details are required at this stage.

## Phase three— Orientation and configuration

At the beginning of this phase, we'll have a brief orientation session. You receive access to your account, and our training and support system which provides guides and video tutorials on configuring your new Award Force account.

With your materials at hand, you'll be able to work through your self-paced configuration. We've designed Award Force to be intuitive and fast, but if you need help, we're right here for you!

Once you have made a start on configuration, we recommend a consultation with your Awards Producer. They will review your objectives, address any questions, and guide you to the right system features and training materials so you get the best out of Award Force.

## Phase four— Sanity check!

Once you feel ready, we'll review your account, check all your configuration work and guide you with any suggestions to make sure your system is in great shape to launch.

**At the end of phase four, your awards are ready to go.  
With Award Force, your awards are off to a great start!**



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# Our guarantee

## 60-day money-back satisfaction guarantee

Your delight with Award Force is our priority. If you are not satisfied with Award Force for any reason, we invite you to email your Award Force Awards Producer, or the Managing Director with the reason for your dissatisfaction. Should you wish to discontinue service within the first 60 days, we'll refund all money received.

## Client references

We absolutely welcome, and recommend, potential clients to learn more about what it's like to work with us. However, and this will come as no surprise I'm sure—our Awards Managers are incredibly busy people who are often juggling several projects and deadlines all at once!

For this reason, instead of giving out names and phone numbers, we commissioned a 3rd party to undertake independent in-depth interviews with some of our clients across a range of industries, awards types, and countries.

The results are listed here on our website [www.awardforce.com/testimonials](http://www.awardforce.com/testimonials)

Let us know if you would like PDF copies.

## Client testimonial example

*"Goodwill in our line of business is incredibly important. We deal with CEOs and Presidents of major hotels, architects and interior designers globally and all of these people use, and are exposed to, our award system. Award Force's system reflects well on us and our brand is definitely enhanced as a result. Judges give their time free of charge and their participation is made so much easier by the system and entries in awards are growing. The system is simple, it's more professional and it's fully integrated as a seamless part of our website."*

**Amy Wright, Event Director**

Mondiale Publishing, Stockport United Kingdom



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# Next steps

We would love to welcome you to our fast-growing community!

Award Force is a truly global awards management solution. Partnering with Award Force will provide an exceptional platform for you to strengthen your awards brand and deliver the right data visibility to enable sustainable growth of your awards.

We have the right technical solution, and the expertise and passion to enable you to transition to using Award Force in a way that will minimise disruption, and help ensure you feel confident about the new opportunities provided.

Thank you for your consideration and we look forward to the opportunity to work together to achieve your awards goals.

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To get started, please sign the following quote and return to [rachel@awardforce.com](mailto:rachel@awardforce.com)

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Award Force Pty Ltd ABN 46 601 254 424 [awardforce.com](http://awardforce.com)

# Quote

**Award Force Pty Ltd** (ABN 46 601 254 424)

PO Box Q1118, QVB NSW 1230, Australia

[hello@awardforce.com](mailto:hello@awardforce.com) +61 2 8310 6640

**Prepared for:** Craig Boyer

**Award:** CSMFO Budget Award Program

**Date:** May 31, 2016

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<b>Software</b>	<b>Award Force Cloud Professional</b>
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Includes:

- Use of Award Force Software-as-a-Service to manage your awards
- Custom branding (header visual, footer visual / sponsor logos, colour scheme)
- Vanity domain: yourbrand.awardsplatform.com
- Hosting
- Online judging features (4x judging mode options)
- Entrant feedback features
- Post-award galleries
- Unlimited users (entrants, judges, administrators)
- Unlimited entries (including unlimited file attachments)
- Unlimited data exports
- Integration with a choice of supported payment gateways  
(Supported gateways are [here](#). Ask for advice on best option for you)
- **60-day money-back satisfaction guarantee**

### Training and support

- Pre-launch configuration support
- Training programme during account set-up
- Unlimited Software support for your team
- Your team to provide first-line support for your entrants and judges

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<b>Term</b>	<b>12 months</b>
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<b>Fees</b>	<b>Subscription fee</b>	\$4,180.00 per year
	● Cloud Software use	
	● Unlimited support	

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<b>Set-up fee</b> (One-off cost in the first year only)	\$1,470.00 one-off
<ul style="list-style-type: none"> <li>● Account creation</li> <li>● Configuration training and support</li> <li>● Consultation session</li> </ul>	
<b>Total first year fee</b>	<b>\$5,650.00</b>

<b>Invoice terms</b>	<p>Payment is required to be made yearly in advance.</p> <p>A deposit of 50% of total fees will be invoiced on acceptance of this quote ("<b>Signing Fee</b>"), payable within 7 days or prior to commencement of service, whichever is sooner.</p> <p>Remainder of fees invoiced on delivery of Software account ("<b>Delivery Fee</b>"), payable within 7 days.</p> <p>Subsequent annual fees are invoiced on anniversary of signing fee.</p>
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<b>Payment method</b>	Bank transfer
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Prices are in US dollars. This quote is valid for 30 days. The Terms and Conditions at [www.awardforce.com/agreement](http://www.awardforce.com/agreement) are incorporated into this Agreement.

**To accept this quote and get started with Award Force, please complete the details on the following page and return to [rachel@awardforce.com](mailto:rachel@awardforce.com)**



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**I have read and I accept the Quote and Terms and Conditions.**

**Agreed**

**Executed** for and on behalf of

---

Company name

---

Award name

---

Signature

---

Name of Director / Authorised Officer

---

Date



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## CSMFO BOARD REPORT

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Date June 23, 2016

FROM: Scott Catlett  
Career Development Committee Chair

SUBJECT: Approval for Addition of Revenue Fundamentals II Core Course

### Background:

Per the direction of the Board in the Strategic Plan, the Career Development Committee has been evaluating opportunities for adding to the existing list of core courses. Recognizing that we need to be strategic in additions so as not to saturate the market with courses or exceed the ability of the volunteers to manage the course program, the Committee has been cautiously evaluating opportunities over the last several years. The first addition was the Investment Accounting course, which has been successful now for nearly three years.

As the Committee has learned from the Investment Accounting experience, not every core course needs to be held 6-10 times per year to be a success. Investment Accounting has settled into a once or twice per year North-South alternating format that seems to be working well with attendance at appropriate levels and revenues covering costs. The Committee anticipates that future additions to the core course lineup will likely follow this model, which will facilitate a more diverse set of course offerings without seeing attendance drop to levels that would not recover costs or stretching thin the volunteer resources of the Committee.

In October of 2015, the CSMFO Board approved the addition of the Revenue Fundamentals I Core Course. This course was first held as a pre-conference session at the 2016 Annual Conference in Anaheim. The session was sold out and received very favorable reviews from attendees. The course will be offered for the first time in the stand-alone core course format later this calendar year in San Leandro. As was discussed with the Board in October of 2015, a complementary course – Revenue Fundamentals II – has been in the works since that time. The Committee is requesting the Board's authorization today to add the Revenue Fundamentals II core course to CSMFO's offerings.



## Course Format and Content

The Revenue Fundamentals II course has been developed in parallel to Revenue Fundamentals I with the assistance of Michael Coleman. He will serve as a presenter for the course, along with Tim Seufert from NBS. Course content is anticipated to include user fees / rate setting, property-related fees, development impact fees, and related topics as described below. The class would start with an overview of all local government revenues, as is the case with Revenue Fundamentals I, and then go into specifics. The below table illustrates anticipated course content for this course as well as the existing course content for Revenue Fundamentals I. A more detailed outline is attached to this report.

Revenue Fundamentals I	Revenue Fundamentals II
1. Overview of Local Government Revenues	1. Overview of Local Government Revenues
2. Property Tax / Proposition 13	2. User Fees & Rate Setting
3. Sales & Use Tax	3. Property-Related Fees
4. A History of the State/Local Fiscal Relationship	4. Development Impact Fees
5. Other Important Local Revenues	5. Benefit Assessments
6. State Subventions	6. Mello-Roos CFD Taxes and Other Parcel Taxes
	7. Enhanced Infrastructure Financing Districts

The class is scheduled to begin at 9 AM and conclude at 3 PM with an hour allotted for lunch, which will be included in the price for the session. Locations will be identified at member agencies' facilities so that there will be no cost for the rental of a location for the class. The sponsoring agency will arrange the lunch (with reimbursement) and will receive two complementary seats in the class as a thank you for their assistance. A fee has been negotiated with Michael Coleman of \$3,200 per class inclusive of all expenses, and NBS has agreed to reimbursement of travel expenses only. Additionally, the League of California Cities' "Municipal Revenue Sources Handbook" is to be provided to all course attendees as part of the registration fee as is the case with the Revenue Fundamentals I course. Overall anticipated costs are as follows for a class with 50 attendees:

Item	Budget
Facility	\$ -0-
Lunch @ \$15	\$ 750.00
Revenue Handbooks @ \$26	\$1,300.00
Michael Coleman	\$3,200.00
NBS Expense Reimbursements	\$1,000.00
<b>Total</b>	<b>\$6,250.00</b>

At this level of attendees, the cost per person would be \$125.00. In order to accommodate lower attendance at some sessions, which is anticipated, a slightly higher fee is recommended. This will also address variable costs for travel that could be higher in certain instances. With attendance of 33, which is consistent with how the

Committee budgets for some of the other classes, the cost per person would be \$168.27. The Committee is therefore recommending a fee for the class of \$150.00, which sets the break-even point at approximately 38 attendees and should ensure that the course typically breaks even or generates a small surplus. At \$150, the cost is consistent with the fee charged for both the intermediate accounting class and the fiscal policies class.

### **Next Steps**

Ronnie Campbell and Mary Bradley have been instrumental in developing the curriculum for these courses and bringing together the excellent panel of speakers who have been identified. In their role on the Program Committee, the idea was discussed to make this class a pre-conference session at the 2017 Annual Conference, as was the case last year with the roll-out of Revenue Fundamentals I. The Program Committee has given the green light to this concept, and so it is anticipated that the course will be offered for the first time as part of the 2017 Annual Conference. Following the Board's approval of the course today, the Career Development Committee will work with the Administration Committee to develop contracts with the presenters to cover a three year term. Following the Annual Conference, it is anticipated that the course would be held one time later in 2017 in the South as the first offering in the stand-alone core course format.

### **Recommendations:**

That the CSMFO Board of Directors:

1. Approve a new core course offering titled Revenue Fundamentals II to be offered initially at the 2017 Annual Conference, with regular sessions to follow once in late 2017 and up to two times per year thereafter; and
2. Direct the Career Development Committee to work with the Administration Committee to return to the Board by November 2016 with three year contracts with the course presenters.

Attachment: Detailed Course Outline

## Revenue Fundamentals II

rev 3 June 2016

1. Introduction	mc	0:10	9:30 AM	9:40 AM
2. Overview and fundamental concepts	mc	0:30	9:40 AM	10:10 AM
a. Local agencies vary				
b. Mechanics of government revenue				
c. Taxes versus fees versus the rest – what distinguishes				
d. Approval requirements				
e. City revenue profile				
f. County revenue profile				
g. Special district revenue profiles				
3. Parcel Taxes	mc	0:10	10:10 AM	10:20 AM
Q & A		0:10	10:20 AM	10:30 AM
4. CFDs		0:30	10:30 AM	11:00 AM
a. Facilities and services financed	ts			
b. Tax levy procedures				
5. Benefit Assessments on Property		0:45	11:00 AM	11:45 AM
a. Distinguished from fees or taxes	ts			
b. Formation and assessment procedures				
General v special benefit				
Q&A		0:10	11:45 AM	11:55 AM
6. Utility Rates including Property Related Fees	ts	0:45	11:55 AM	12:40 PM
LUNCH & Q&A		1:00	12:40 PM	1:40 PM
7. User Fees and Regulatory Fees	mc	0:20	1:40 PM	2:00 PM
Q&A		0:15	2:00 PM	2:15 PM
8. Development Impact Fees, Dedications and Exactions	mc	0:15	2:15 PM	2:30 PM
9. Economic Development Tools - Post Redevelopment a. Enhanced Infrastructure Financing Districts b. Community Investment and Revitalization Areas	mc	0:15	2:30 PM	2:45 PM
Q & A  END>>>>>>>>>>>>>>>>		0:15	2:45 PM	3:00 PM



## GROUP SALES AGREEMENT

### **DESCRIPTION OF GROUP AND EVENT**

The following represents an agreement between: Walnut Creek Marriott, 2355 North Main Street, Walnut Creek, CA, 94596, (925) 934-2000 and California Society of Municipal Finance Officers Association (CSMFO) and outlines specific conditions and services to be provided.

ORGANIZATION: California Society of Municipal Finance Officers Association (CSMFO)

CONTACT:

Name: Ms. Sarah Kline  
Job Title: California Society of Municipal Finance Officers  
Phone Number: (916) 231-2131  
E-mail Address: [skline@smithmooreassoc.com](mailto:skline@smithmooreassoc.com)

NAME OF EVENT: CSMFO

REFERENCE #: M-6S43M5W

OFFICIAL PROGRAM DATES: Thursday, 11/03/2016 - Sunday, 11/06/2016

ANTICIPATED ATTENDANCE: 40

### **GUEST ROOM COMMITMENT**

The Hotel agrees that it will provide, and California Society of Municipal Finance Officers Association (CSMFO) agrees that it will be responsible for utilizing, 60 room nights in the pattern set forth below (such number and such pattern, the "Room Night Commitment"):

#### **Attendees**

Date	Day	Standard Room	Total Rooms
11/03/2016	Thu	10	10
11/04/2016	Fri	25	25
11/05/2016	Sat	25	25

Start Date	End Date	Room Type	Single
11/03/2016	11/05/2016	Standard Room	\$130.00

Hotel room rates are subject to applicable state and local taxes (currently 8.7%) in effect at the time of check-out as well as \$2.00 per room night City Fee.

Parking is \$23.00 overnight and \$10.00 for day/event parking.

## **COMMISSION**

The group room rates listed above are commissionable at 10% to Smith Moore & Associates. IATA #05-675-165.

## **METHOD OF RESERVATIONS**

Reservations for the Event will be made by individual attendees directly with Marriott reservations at 1 (800) 228-9290 or (925) 934-2000.

## **GUARANTEED RESERVATIONS**

All reservations must be accompanied by a first night room deposit or guaranteed with a major credit card or by California Society of Municipal Finance Officers Association (CSMFO). Hotel will not hold any reservations unless secured by one of the above methods.

## **CUTOFF DATE**

Reservations by attendees must be received on or before October 14, 2016, (the "Cutoff Date"). At the Cutoff Date, Hotel will review the reservation pickup for the Event, release the unreserved rooms for general sale, and determine whether it can accept reservations based on a space- and rate-available basis at the California Society of Municipal Finance Officers Association (CSMFO) group rate after this date.

Release of rooms for general sale following the Cutoff Date does not affect California Society of Municipal Finance Officers Association (CSMFO)'s obligation, as discussed elsewhere in this Agreement, to utilize guest rooms.

## **NO ROOM TRANSFER BY GUEST**

California Society of Municipal Finance Officers Association (CSMFO) agrees that neither California Society of Municipal Finance Officers Association (CSMFO) nor attendees of the Event nor any intermediary shall be permitted to assign any rights or obligations under this Group Sales Agreement, or to resell or otherwise transfer to persons not associated with California Society of Municipal Finance Officers Association (CSMFO) reservations for guestrooms, meeting rooms or any other facilities made pursuant to this Group Sales Agreement.

## **MASTER ACCOUNT**

Hotel must be notified in writing at least 7 days prior to arrival of the authorized signatories and the charges that are to be posted to the Master Account. Any cancellation or attrition fees will be billed to the Master Account.

## **METHOD OF PAYMENT**

The method of payment of the Master Account will be established upon approval of California Society of Municipal Finance Officers Association (CSMFO)'s credit. If credit is approved, the outstanding balance of California Society of Municipal Finance Officers Association (CSMFO) Master Account (less any advance deposits and exclusive of disputed charges) will be due and payable upon receipt of invoice.

California Society of Municipal Finance Officers Association (CSMFO) will raise any disputed charge(s) within 7 days after receipt of the invoice. The Hotel will work with California Society of Municipal Finance Officers Association (CSMFO) in resolving any such disputed charges, the payment of which will be due upon receipt of invoice after resolution of the dispute. If payment of any invoice is not received within thirty (30) days of the date on which it was due, Hotel will impose a finance charge at the rate of the lesser of 1-1/2% per month (18% annual rate) or the maximum allowed by law on the unpaid balance commencing on the invoice date.

California Society of Municipal Finance Officers Association (CSMFO) has indicated that it has elected to use the following form of payment:

- ☐ Cash, money order, or other guaranteed form of payment
- ☐ Credit card (We accept all major credit cards)

[ ] Company check or Electronic Funds Transfer  
 [ ] \_\_\_\_\_[agreed alternative]

California Society of Municipal Finance Officers Association (CSMFO) may not change this form of payment.

In the event that credit is not approved, California Society of Municipal Finance Officers Association (CSMFO) agrees to pay an advance deposit in an amount to be determined by the Hotel in its reasonable discretion, with the full amount due prior to the start of the group's event.

### **BILLING ARRANGEMENTS**

The following billing arrangements apply:

### **ADVANCE PAYMENT**

An advance payment of \$1,000.00 will be required. This advance payment is due on June 30, 2016 and will be credited toward the Master Account.

### **FUNCTION INFORMATION AGENDA/EVENT AGENDA**

Based on the requirements outlined by California Society of Municipal Finance Officers Association (CSMFO), the Hotel has reserved the function space set forth on the below Function Information Agenda/Event Agenda.

Date	Day	Start Time	End Time	Function Type	Setup	# People	Rental	Related Events
11/04/2016	Fri	8:00 AM	5:00 PM	Meeting	Schoolroom	40	Waived with F&B Minimum	7:00 AM - Continental Breakfast 10:00 AM - Coffee Break 3:00 PM - Coffee Break
11/05/2016	Sat	8:00 AM	5:00 PM	Meeting	Schoolroom	40	Waived with F&B Minimum	7:00 AM - Continental Breakfast 10:00 AM - Coffee Break 3:00 PM - Coffee Break
11/06/2016	Sun	8:00 AM	5:00 PM	Meeting	Schoolroom	40	Waived with F&B Minimum	7:00 AM - Continental Breakfast 10:00 AM - Coffee Break 3:00 PM - Coffee Break

All meeting room, food and beverage, and related services are subject to applicable taxes (currently 8.5%) and service charge (currently 23%) in effect on the date(s) of the event.

### **FACILITY SERVICE FEES**

Based on California Society of Municipal Finance Officers Association (CSMFO)'s requirements, Hotel's function space fees would be \$6,000.00. Based upon Food & Beverage Minimum Revenue being fulfilled, the Hotel will waive these fees.

### **ROOMS ATTRITION**

Hotel is relying upon California Society of Municipal Finance Officers Association (CSMFO)'s use of the Room Night Commitment. California Society of Municipal Finance Officers Association (CSMFO) agrees that a loss will be incurred by Hotel if California Society of Municipal Finance Officers Association (CSMFO)'s actual usage is less than [80%] of the Room Night Commitment.

If California Society of Municipal Finance Officers Association (CSMFO)'s actual usage is less than [80%] of the Room Night Commitment, California Society of Municipal Finance Officers Association (CSMFO) agrees to pay, as liquidated damages and not as a penalty, the difference between [80%] of the Room Night Commitment and California Society of Municipal Finance Officers Association (CSMFO)'s actual usage, multiplied by the average group room rate, plus applicable taxes.

### **CONCESSIONS**

Special Discounted Pricing of \$19.00 per person Lunch Options  
Special Discounted Pricing of \$27.00 per person Dinner Options  
Audio Visual Discounted Screen, Cart, Electrical for \$100.00 per Day

### **ADJUSTMENTS TO CONCESSIONS**

In the event of reductions in the Room Night Commitment of more than 20%, the Hotel may adjust any concessions previously offered in this Agreement, including those concessions offered on a complimentary basis, and may also adjust the Function Space in direct proportion to the reduction in the Room Night Commitment.

### **FOOD AND BEVERAGE ATTRITION/CANCELLATION**

The Hotel is relying upon the food and beverage functions outlined on the Function Information Agenda/Event Agenda. California Society of Municipal Finance Officers Association (CSMFO) agrees that a loss will be incurred by Hotel if there is a cancellation or reduction in the number of food and beverage functions and the number of food and beverage covers.

California Society of Municipal Finance Officers Association (CSMFO) agrees that it will provide Hotel total Event food and beverage revenue of , exclusive of taxes and service charges ("Agreed Event F&B Revenue"), subject to change(s) by California Society of Municipal Finance Officers Association (CSMFO) no later than 72 hours prior to each function of the Event. California Society of Municipal Finance Officers Association (CSMFO) shall provide Hotel with 72 hour advance notice of the date(s), time(s), and number of covers with respect to each function it wishes to schedule for the Event. California Society of Municipal Finance Officers Association (CSMFO) shall provide Hotel this information no later than 72 hours prior to the scheduled time for each such function. The net number of covers resulting from this notice shall be referred to herein as a "Guaranteed Function".

If California Society of Municipal Finance Officers Association (CSMFO) fails to (i) provide Hotel with the full Agreed Event F&B Revenue; or (ii) use all of the covers at any Guaranteed Function; or (iii) provide Hotel with any increase in the Agreed Event F&B listed in the Banquet Event Order, California Society of Municipal Finance Officers Association (CSMFO) will pay Hotel within thirty (30) days, as liquidated damages and not as a penalty, the following amount: \$2,750.00.

Hotel agrees that after receipt of this amount, it will not seek further damages resulting from the cancellation or attrition of such catered functions.

### **CANCELLATION**

California Society of Municipal Finance Officers Association (CSMFO) acknowledges that if it cancels or otherwise essentially abandons its planned use of the Room Night Commitment (a "Cancellation"), this action would constitute a breach of California Society of Municipal Finance Officers Association (CSMFO)'s obligation to Hotel and Hotel would be harmed. Because Hotel's harm (and California Society of Municipal Finance Officers Association (CSMFO)'s obligation to compensate Hotel for that harm) is likely to increase if there is a delay in notifying Hotel of any Cancellation, California Society of Municipal Finance Officers Association (CSMFO) agrees to notify Hotel , in writing, within five (5) business days of any decision to Cancel. In addition, if a Cancellation occurs, the parties agree that:

- (a) It would be difficult to determine Hotel's actual harm.

- (b) Due to the short period of time between the execution of this Agreement and the Event dates, and/or the projected non-capacity occupancy of the Hotel over the Event dates, Hotel is unlikely to be able to resell rooms or function space on a “last-sale” basis in the event of a Cancellation.
- (c) The amount set forth below reasonably estimates Hotel’s harm for a Cancellation.

California Society of Municipal Finance Officers Association (CSMFO) therefore agrees to pay Hotel, within thirty (30) days after any Cancellation, as liquidated damages and not as a penalty, \$10,550.00, plus applicable taxes. \$2,750.00 Food & Beverage Minimum & \$7,800.00 Room Revenue.

### **IMPOSSIBILITY**

The performance of this Agreement is subject to termination without liability upon the occurrence of any circumstance beyond the control of either party – such as acts of God, war, government regulations, disaster, strikes (except those involving the employees or agents of the party seeking the protection of this clause), civil disorder, or curtailment of transportation facilities – to the extent that such circumstance makes it illegal or impossible to provide or use the Hotel facilities. The ability to terminate this Agreement without liability pursuant to this paragraph is conditioned upon delivery of written notice to the other party setting forth the basis for such termination as soon as reasonably practical – but in no event longer than ten (10) days – after learning of such basis.

### **CHANGES, ADDITIONS, STIPULATIONS, OR LINING OUT**

Any changes, additions, stipulations or deletions including corrective lining out by either Hotel or California Society of Municipal Finance Officers Association (CSMFO) will not be considered agreed to or binding on the other unless such modifications have been initialed or otherwise approved in writing by the other.

### **LITIGATION EXPENSES**

The parties agree that, in the event litigation relating to this Agreement is filed by either party, the non-prevailing party in such litigation will pay the prevailing party’s costs resulting from the litigation, including reasonable attorneys’ fees.

### **LIQUOR LICENSE**

California Society of Municipal Finance Officers Association (CSMFO) understands that Hotel’s liquor license requires that beverages only be dispensed by Hotel employees or bartenders. Alcoholic beverage service may be denied to those guests who appear to be intoxicated or are under age.

### **COMPLIANCE WITH EQUAL OPPORTUNITY LAWS**

This section does not apply to customers that are not part of the U.S. federal government. This section describes the Hotel’s obligations as a federal contractor.

Hotel shall comply with all applicable laws, statutes, rules, ordinances, codes, orders and regulations of all federal, state, local and other governmental and regulatory authorities and of all insurance bodies applicable to the Hotel premises in performing its obligations under this Agreement.

Hotel (referred to as “contractor” in this section) shall comply with Executive Order 11246, as amended, Section 503 of the Rehabilitation Act of 1973, as amended, and the Vietnam Era Veterans’ Readjustment Assistance Act, as amended, which are administered by the United States Department of Labor (“DOL”), Office of Federal Contract Compliance Programs (“OFCCP”). The equal employment opportunity clauses of the implementing regulations, including but not limited to 41 C.F.R. §§ 60.1-4, 60-300.5(a), and 60-741.5(a), are hereby incorporated by reference, with all relevant rules, regulations and orders pertaining thereto. **This contractor and subcontractor shall abide by the requirements of 41 C.F.R. §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity national origin, protected veteran status or disability.**

Hotel also shall comply with Executive Order 13496 and with all relevant rules, regulations and orders pertaining thereto,



to the extent applicable. The employee notice clause and all other provisions of 29 C.F.R. Part 471, Appendix A to Subpart A, are hereby incorporated by reference.

To the extent applicable, Hotel shall include the provisions of this section in every subcontract or purchase order so that such provisions shall be binding upon each contractor, subcontractor or vendor performing services or providing materials relating to this Agreement and the services provided pursuant to the terms hereof.

### **REWARDS PROGRAM - REWARDING EVENTS**

Approximately (10) business days after the conclusion of the Event (provided that the Event is not cancelled and California Society of Municipal Finance Officers Association (CSMFO) has otherwise complied with the material terms and conditions of this Agreement), the Hotel will either award Points or submit an award for airline miles to the Member(s) identified below:

Rewarding Events program is not available in certain circumstances, including (1) for any government employee or official booking a government event (U.S. government event or non-U.S. government event); (2) for any employee of a state-owned or state-controlled entity ("SOE") booking an event on behalf of the SOE; or (3) for any other planner or intermediary when booking an event on behalf of a non-U.S. governmental entity or SOE.

#### **GROUP MUST CHECK ONE OPTION BELOW:**

☒ The Contact (as identified on page 1 of this Agreement or the Authorized Signer of this Agreement) **is eligible** to receive Rewarding Events Points or airline miles.

Member Name Sarah Kline  
Marriott Rewards Program Member Number 583652532

\*If airline miles are desired instead of Rewarding Events Points, please also provide:

Frequent flier airline miles account number \_\_\_\_\_  
Airline Name \_\_\_\_\_

OR

☐ The Contact (as identified on page 1 of this Agreement or the Authorized Signer of this Agreement) **declines or is not eligible** to receive Rewarding Events Points or airline miles and hereby waives the right to receive an award of Points or airline miles in connection with the Event.

The number of Points or airline miles to be awarded shall be determined pursuant to the Rewards Program Terms and Conditions, as in effect at the time of award. The Rewards Program Terms and Conditions are available on-line at <http://www.marriott.com/rewards/terms/earning.mi>, and may be changed at the sole discretion of the Rewards Program at any time and without notice.

The individual(s) identified above to receive either Points or airline miles may not be changed without such individual(s)' prior written consent. By inserting the airline mileage account information, the recipient elects to receive airline miles rather than Points. All Rewards Program Terms and Conditions apply.

\*Electronic selection – This may be done in Microsoft Word using the commands "Insert" and "Symbol," choose the blackened box, and then click "Insert."

### **ACCEPTANCE**

When presented by the Hotel to California Society of Municipal Finance Officers Association (CSMFO), this document is an invitation by the Hotel to California Society of Municipal Finance Officers Association (CSMFO) to make an offer. Upon signature by California Society of Municipal Finance Officers Association (CSMFO), this document will be an offer by California Society of Municipal Finance Officers Association (CSMFO). Only upon signature of this document by all parties will this document constitute a binding agreement. Unless the Hotel otherwise notifies California Society of Municipal Finance Officers Association (CSMFO) at any time prior to California Society of Municipal Finance Officers Association (CSMFO)'s execution of this document, the outlined format and dates will be held by the Hotel for California

Society of Municipal Finance Officers Association (CSMFO) on a first-option basis until June 30, 2016. If California Society of Municipal Finance Officers Association (CSMFO) cannot make a commitment prior to that date, this invitation to offer will revert to a second-option basis or, at the Hotel's option, the arrangements will be released, in which case neither party will have any further obligations.

Upon signature by both parties, California Society of Municipal Finance Officers Association (CSMFO) and the Hotel shall have agreed to and executed this Agreement by their authorized representatives as of the dates indicated below.

**SIGNATURES**

Approved and authorized by California Society of Municipal Finance Officers Association (CSMFO).

Name: (Print)    \_\_\_Melissa Dixon\_\_\_

Title: (Print)    \_\_\_Executive Director\_\_\_\_\_

Signature:        \_\_\_\_\_

Date:                \_\_\_\_\_

Approved and authorized by Hotel:

Name: (Print)    Sean Peach

Title: (Print)    EM/Director of Sales

Signature:        \_\_\_\_\_

Date:                \_\_\_\_\_

CALIFORNIA SOCIETY OF  
MUNICIPAL FINANCE OFFICERS



**Policy and Procedures  
Manual**

Revised July, 2015

# CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

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CALIFORNIA SOCIETY OF  
MUNICIPAL FINANCE OFFICERS

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Policy and Procedures Manual

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# CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

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## Policy and Procedures Manual

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This manual is prepared for the sole purpose of providing assistance and guidance to the officers and members of CSMFO. Changes may be made from time to time by the Board of Directors to meet changing conditions. The material contained herein is supplementary to the Bylaws of CSMFO; if contradictions develop, the Bylaws shall prevail.

### I. DUTIES OF OFFICERS

Traditionally, the offices of President and President-Elect have rotated between the southern and northern parts of the state. While the President is the titular head of CSMFO statewide, the President-Elect assumes a secondary leadership role in his or her area of the state in order to maintain the best possible communications between the members and the officers.

As the Annual Conference also alternates between north and south, the President-Elect automatically becomes the Conference ~~co~~-Chair for that year.

The Past-President automatically assumes the role of Chapter Chair ~~li~~liaison.

The President may, from time to time, present proclamations on behalf of the organization to CSMFO members that are retiring from the profession, provided that said members have been members in good standing for at least the last three consecutive years.

The Board shall annually appoint a Secretary/Treasurer to perform the duties outlined in Article III, Section H.4 in the Bylaws.

### II. BOARD OF DIRECTORS

The membership of the Board of Directors also has been apportioned between the southern and northern parts of the state. It is the policy of this organization to maintain this informal balance. Board members are expected to serve as liaisons to select chapters within their southern or northern regions. Board members should attend at least one meeting annually for each chapter so assigned.

### III. STANDING COMMITTEES

#### A. Committees

CSMFO shall have seven standing committees, as outlined below. In addition, the Board may decide to appoint ad hoc committees to address policy or other issues as they arise and as deemed necessary.

#### 1) Administration Committee, whose primary objectives are to:

- a) Review the financial statements and budget of CSMFO in coordination with the Executive Committee.

- b) Review and update CSMFO ~~P~~policies and ~~P~~procedures as needed or requested.
  - c) Undertake special projects as directed by the Executive Committee or Board of Directors.
  - d) Coordinate the Odell Scholarship program with California State University system, ~~conduct~~ scholarship fundraising efforts as deemed appropriate by the Board, and provide an annual report to the Board.
  - e) Administer contracts on behalf of CSMFO. Draft and execute contracts as directed by the Executive Committee or Board of Directors. Conduct annual evaluation of contractors with results to be presented at the annual Board retreat.
- 2) Conference Site Selection Committee, whose primary objectives are to facilitate the Annual Conference by:
- a) Soliciting, pre-screening, and recommending to the Board the site for the Society's Annual Conference.
  - ~~b) —Assisting the Annual Conference Host Committee with Conference preparation, as requested.~~
  - ~~e) —Maintaining, and updating as necessary, the Annual Conference Handbook.~~
- 3) Career Development Committee, whose primary objective is to promote the professional development of its members by providing affordable and accessible training opportunities. Activities may include, but are not limited to:
- a) Review and/or sponsor educational programs.
  - b) Coordinate with educational institutions in developing applicable courses.
  - c) Coordinate with GFOA Career Development Center on programs.
  - d) Coordinate, plan and execute webinars. Plan and execute annual Legislative Symposium, if held.
  - e) Coordinate coaching program and professional development services.
  - f) Undertake special projects as directed by the Executive Committee or Board of Directors.
- 4) Membership ~~Benefits~~ Committee, whose primary objectives are to:
- a) Solicit and encourage new members from eligible agencies and promote the benefits of CSMFO membership.
  - b) Solicit feedback from members on what benefits they want from their CSMFO membership.
  - c) Follow-up on non-renewing members and outstanding membership invoices.

- d) Undertake special projects as directed by the Executive Committee or Board of Directors.
- 5) Professional Standards and Recognition Committee, whose primary objective is to promote the development and use of professional standards in government accounting and reporting, as well as recognize outstanding efforts in these categories. To accomplish this, the committee will:
- a) Review and advise the CSMFO membership on technical publications and issues, as needed.
  - b) Develop suggested systems and procedures, as needed.
  - c) Encourage the use of professional standards through award programs for financial reporting.
  - d) Encourage improved techniques for budget preparation and presentation.
  - e) Recognize excellence in financial reporting and budgeting through annual awards programs.
  - f) Undertake special projects as directed by the Executive Committee or Board of Directors.
  - g) Oversee the GFOA CAFR awards presentations.
- 6) Program Committee, whose primary objective is to set the educational content of the Annual Conference, including:
- a) Conducting calls for presentations, as the committee deems necessary.
  - b) Working with speaker bureaus.
  - c) Setting the schedule of classes for the conference.
  - d) Coordinating the pre-conference sessions.
  - e) Coordinating with speakers their materials, audio visual needs and payments and/or reimbursements, as necessary.
  - f) Assigning moderators for each session.
  - g) Communicating and coordinating with the Annual Conference Host Committee as appropriate.
- 7) Technology Committee, whose primary objectives are to:
- a) Enhance the effectiveness and use of technology by CSMFO and its member agencies in exchanging information, increasing productivity and enhancing member service.
  - b) Maintain a CSMFO Internet presence and website to enhance membership benefits, provide professional information, establish relevant links and support



continued training.

c) Facilitate information sharing among members.

d) Oversee the CSMFO listservs, including periodic review and updating of listserv guidelines and policy enforcement.

e) Undertake special projects as directed by the Executive Committee or Board of Directors.

B. Committee Structure

The incoming President shall appoint the Chair, Vice-Chair(s), Senior Advisor(s) and Board Liaison of each committee, after soliciting input from the existing Chair. Retired members may be appointed to serve as Senior Advisors, but all other committee officer positions should be held by active government members. Additionally, each committee shall have the option to add commercial members as it deems appropriate to facilitate the execution of committee responsibilities, to serve in a committee advisory capacity. To assure broad participation on each committee, the incoming President shall make every effort to have representation within the committee leadership from across the state where functionally practical. The Chair shall recruit additional committee members from among the active municipal-government and commercial membership. Each Chair shall advise the Secretary, in writing, of the names of committee members. All committee members are encouraged to attend various meetings and conference calls of the Board of Directors.

C. Committee Reports

The President may request each committee chairperson and facilitators of goals established at the annual planning meeting to provide a progress report on activities. The President may request that these progress reports be made available in time for distribution with the Board agenda packet. A comprehensive annual report is due by each committee chair, goal facilitator and policy committee appointee to the CSMFO Secretary by each January 15<sup>th</sup> for inclusion in the President's Society's Annual Report.

## IV. OTHER COMMITTEES

A. Nominating Committee

In accordance with the Bylaws, the President annually appoints a Nominating Committee, by October 1 of each year, to perform the duties prescribed in the Bylaws. The Nominating Committee shall consist of the President-Elect, the President, the Past President, one current Board of Directors member, one committee chair, two Chapter Chairs, and two members at large (not a-current Board members). The President-Elect shall chair the Nominating Committee.

B. Executive Committee

The President, Past President, and President-Elect sit as the Executive Committee of CSMFO.

Executive Committee responsibilities include:

1. Preparing an annual budget for consideration and approval by the Board of Directors.
2. Selecting recipients for Special CSMFO Awards.
3. Reviewing monthly Revenue/Expenditure Reports and budget in conjunction with Administration Committee.

4. Special projects.

C. Annual Conference Host Committee

The President-Elect shall chair the Annual Conference Host Committee for the Annual Conference where he or she assumes the role of President. If the Finance Director of the city in which the Annual Conference is being held is an active member in good standing, he or she should be offered ~~the to participate on the Committee~~position of co-chair. ~~If that person is not a member or turns down the position, the President-Elect shall designate a co-chair of his or her choosing, although it is recommended that person be in the general vicinity of the Annual Conference host city.~~ The Cchair ~~and co-chair~~ may designate as many other members of the committee as ~~they~~he or she deems necessary.

D. Audit Committee

The Audit Committee shall consist of the Executive Committee and the Board Liaison to the Administration Committee. The Audit Committee is responsible for all aspects of the audit excluding the contract, which is the responsibility of the Administration Committee.

E. Other ad hoc committees may be formed from time to time as determined by the Executive Committee or Board.



## CSMFO BOARD REPORT

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**Date**            **June 23, 2016**

**FROM:**        Damien Charléty  
                 CSMFO's GFOA Representative, Northern California

**SUBJECT:**    GFOA CAFR Award Program Amendments

### **Background:**

Currently, the GFOA CAFR Award Program consists of having two "GFOA Representatives" (one from Northern California, one from Southern California) nominated as needed by the CSMFO President to fulfill the duties outlined in the GFOA Representatives section of the Leadership Roles and Responsibilities document. Those responsibilities also include the only policy definition for this program (emphasis added):

*"Receive requests from public agencies to present CAFR awards to governing boards; work with requesting agencies and their nearby/local CSMFO officers to schedule the award presentation. **It is CSMFO policy to present first-time CAFR awards in person.**"*

The process then currently consists of award recipients receiving a letter from GFOA letting them know that they have qualified for a CAFR award that can be presented to their board/council and to contact the local representative for the award presentation. It is then up to those coordinators to let those people know that CSMFO's policy is different and that, if they have already won the award prior, they are not eligible for an official presentation. Generally this is a very unsatisfying conversation on both ends. In the event that the agency is eligible for a presentation, then there is no procedure for who should be made available and no standardized award "declaration" for the presentation. The current status can be attributed, in part, to the fact that the GFOA CAFR Award Program currently exists outside of any other CSMFO structure.

The GFOA CAFR Award Program is a great opportunity for CSMFO to have its members recognized by their governing body for best-practice work, and to allow agency staff to highlight the work they do with official recognition from GFOA/CSMFO. Both of those are benefits to CSMFO. Under the current structure, those benefits are not being fully realized.

**Recommendation:**

Adoption by the Board of the following steps would improve the GFOA CAFR Award Program:

- Create a permanent subcommittee under the Professional Standards & Recognition Committee consisting of that Committee's chair and the two GFOA Representatives;
- Delegate the annual nomination of the two GFOA Representatives to the Professional Standards & Recognition Committee Chair with consent of the CSMFO President;
- Have the subcommittee develop a standard award presentation "declaration";
- Have the subcommittee develop a set of criteria for award presentations that would expand the opportunities for all agencies to receive an award presentation while setting up a priority level that considers, among other factors, agencies' finance staff size, recently appointed finance or accounting directors, and/or newly appointed governing board members;
- Have the subcommittee develop a set of procedures for selecting individual presenters and criteria for inclusion, including but not limited to position in the CSMFO leadership;
- Have the subcommittee coordinate with the Technology Committee to develop a submittal form to use by agencies to request an award presentation upon receipt of the award notification from GFOA;
- Have the subcommittee coordinate with SMA to produce outreach materials (e-mails, electronic flyers, CSMFO Magazine articles) to raise awareness of these changes to the GFOA CAFR Award Program.



**2016**  
***CHAPTER***  
***HANDBOOK***

***Revised June 2016***

*The California Society of Municipal Finance Officers is the statewide organization serving all California governmental finance professionals.*

*We promote excellence in financial management through innovation, continuing education and the professional development of our members. CSMFO members are deeply involved in the key issues facing cities, counties, and special districts in the State of California.*

*We value honesty and integrity, and adhere to the highest standards of ethical conduct.*

## **INTRODUCTION**

As a Chapter Chair or Vice Chair, you have been selected by your peers as a leader in the California Society of Municipal Finance Officers (CSMFO). This job is an important one, with certain responsibilities.

Chapters of CSMFO were established to provide an opportunity for members in various regions of the state to meet on a regular basis and exchange ideas, discuss professional problems and participate in technical presentations on specific areas of the profession. Each Chair is responsible to the Board of Directors for the leadership necessary to conduct an effective program in accord with the policies and procedures of CSMFO. This handbook has been prepared to assist in accomplishing that objective.

As you use the handbook in conducting your own work program, please make a note of any improvements that would make the handbook more useful. *The handbook should be considered a living document maintained and improved for transmittal to the next chapter leaders.* Please send any suggestions you may have for improvements to the handbook to the CSMFO office.

Chapters play an important role in the CSMFO organization. The regular meetings of each Chapter provide our membership with opportunities for personal and professional development that can only be accomplished at the local level. The Chapter leadership helps create an environment that allows the membership to grow and learn from others.

The state organization has an obligation to support each Chapter in this effort. The CSMFO Past President, with the assistance of the six North and South Board members, will be the liaison in working with local Chapter leaders in all aspects of membership development and in the improvement of grassroots organizational growth. Feel free to call on your designated Board Director or the Past President for assistance with Chapter issues.

The CSMFO Board of Directors meets regularly each year. As a Chair, you are encouraged to attend any or all Board meetings and to participate in the discussion of issues facing our organization. The in-person meetings are held in conjunction with the Annual Conference in February/March and the Board retreat in September/October. In addition, monthly or quarterly conference calls are scheduled on an as needed basis. Contact CSMFO staff for more information on exact meeting times and locations. Key contacts are Executive Director Melissa Dixon, [melissa.dixon@staff.csmfo.org](mailto:melissa.dixon@staff.csmfo.org), and Meetings & Membership Assistant Amanda Smith, [amanda.smith@staff.csmfo.org](mailto:amanda.smith@staff.csmfo.org). The Past President will schedule conference calls with Chapter leaders and Board members to discuss issues and ideas to enhance CSMFO Chapter meetings. With your support of CSMFO at the state and local level, we can continue to strengthen our organization.

If you need support during the year, the Past President and the Board of Directors are available to provide assistance. Please feel free to use the resources we have available.

## **MEETINGS AND PROGRAMS - PLANNING PROCEDURE**

Programs should be planned well enough in advance to permit sufficient time to arrange for a meeting location, well qualified speakers and proper publicity. Topics and speakers should be chosen carefully. The five major elements, which contribute to successful and well-attended meetings, are as follows:

- Topics and speakers that are interesting
- A pleasant environment
- A current mailing list/advance notification
- Consistency in place and day of meeting
- Good food at a reasonable cost

### **Meeting Schedules**

The Bylaws provide that Chapter meeting schedules shall be determined by the Chapter membership. A regular schedule of meetings throughout the year should be adopted. Please be sure that your Chapter meetings do not conflict with other CSMFO activities. ***Always consult the CSMFO website ([www.csmfo.org](http://www.csmfo.org)) and other related publications for up-to-date listings.***

### **Selecting the Program and Speakers**

Topics and speakers should be chosen carefully. Select speakers who have imagination, originality, and the ability to get an idea across. To assure well-balanced programs over the course of the year, assign topics to speakers rather than allowing them to select their own. It will be the responsibility of your designated Board Director to attend at least one of your Chapter meetings and be available to discuss CSMFO, its programs, and the benefits of membership.

One of the first things you should do is put the other Chapter Chairs on your mailing and/or email list. If you use email, the Chapter Chair group email will reach all Chapter Chairs: [chapterchairs@csmfo.org](mailto:chapterchairs@csmfo.org). This will provide a forum for exchanging ideas for topics for future meetings. You should also make sure that you are on the mailing and/or email list for the other Chapters.

In panel presentations, if the main speaker is to present an unbiased, informative explanation of the topic, the panel members should be selected so as to balance each other's opinions--pro and con.

### **Topics for Consideration**

- Current and Pending Legislative Action
- Banking
- Generally Accepted Accounting Practices
- Compliance w/Federal and State Regulations
- Ethics
- Long-range Planning
- Disaster Recovery Planning
- CSMFO Programs/benefits of membership
- Budgeting
- Economic Forecasts
- Financing Capital Projects
- Inter-Agency Relations
- Hiring Employees
- Management Information Systems
- Technology and Public Finance
- Investments



### Suggested Sources of Speakers

- Finance Officers
- Attorneys
- Certified Public Accountants
- County Assessors, Tax Collectors, etc.
- College/University Professors
- Elected Officials/Legislators--State and Local
- CSMFO Board and Committee Members
- Economists
- Interesting CEOs
- City Managers
- Bankers
- Bond Counsel
- Financial Consultants
- Electronic and Print Media
- Chambers of Commerce
- City Professional Staff
- Strategic Planners
- Federal Reserve Officials

Please see the Chapter Chair Resource Room on the CSMFO website at [www.csmfo.org](http://www.csmfo.org) for potential topics and speakers.

**CAVEAT:** There must be **NO SALES PITCH**. As Chair, your responsibility is to make sure the presentation is informational and generic in nature. **NO COMMERCIALS!**

All meeting details should be confirmed with the speaker in writing in advance of the meeting. Provide the speaker with an idea of the type of meeting and the attendance to be expected. Ask for biographical material prior to the meeting. An outline of the speaker's presentation and/or a copy of handout material for your review prior to the meeting are also helpful.

Some Chapters have a tradition of presenting speakers with gifts to acknowledge their efforts. While this practice is not mandatory, CSMFO would like to encourage this practice.

### Sponsorship Guidelines

CSMFO acknowledges that commercial vendors are key partners in the success of our organization. The annual conference would not be possible without commercial sponsorships, and individual chapters may wish to seek commercial sponsorships to defray costs of special meetings from time to time. As such, CSMFO wishes to clarify the procedures for obtaining commercial sponsors for chapter meetings.

- 1) Chapters should attempt to limit commercial sponsorships received from one or more sponsors to 50% of the ~~budgeted~~ estimated costs for any individual meeting.
- 2) Chapters can only seek sponsorship from each commercial entity once per calendar year.
- 3) Providing gift cards or other items to be raffled to the attendees of a chapter meeting is not considered sponsorship for the purpose of these guidelines.
- 4) Chapter speakers should be selected based on the value they present to the governmental members. At no times should a sponsorship be used to "pay" for the right to present at a meeting. As such, to avoid the appearance of impropriety, commercial sponsorships shall not be obtained from any company providing a speaker at that same meeting.
- 5) A short introduction and description of services performed is not considered speaking for the purposes of these guidelines.

### Financial Assistance from CSMFO

Each year, CSMFO sets aside funds in the operational budget to assist with chapter expenses. A minimum of \$500 per chapter should be budgeted annually. Requests can be emailed and sent to the Executive Director. Requests in excess of \$500 for any one chapter in any given year will be forwarded to the Board for review and possible approval. Chapters should utilize their existing chapter funds for the majority of their expenses, and request assistance from CSMFO only in the case of a fund balance shortfall.

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## **CPE Credit Requirements**

In order to qualify as continuing education, presentations must meet specific standards set by the California Board of Accountancy. Please refer to Article 12, Section 88 on the following webpage for detailed requirements: [http://www.dca.ca.gov/cba/laws\\_and\\_rules/regs.shtml](http://www.dca.ca.gov/cba/laws_and_rules/regs.shtml)  
Essentially, a 50-minute presentation is equal to 1 CPE credit.

## **Meeting Registration**

Chapter meeting registration is run through the CSMFO office. Meetings will be posted as events in the CSMFO database and on the CSMFO website, allowing for online registration. When you schedule a chapter meeting, please notify ~~Melissa Dixon~~ Amanda Smith, [melissa.dixon@staff.csmfo.org](mailto:melissa.dixon@staff.csmfo.org) [amanda.smith@staff.csmfo.org](mailto:amanda.smith@staff.csmfo.org). It is best to do this at least six (6) weeks in advance of your meeting, to allow ample online pre-registration time. Your event will be posted to the CSMFO website within 1-2 days. You will be sent the link to the online registration upon posting, for use in promoting the meeting. You will also be given a link to allow you to check registration counts directly.

Chapter chairs and vice chairs may receive complimentary registration to their respective chapter's meetings, in recognition of their time and effort.

Online registration will generally close one week prior to the meeting; you may request a different date if desired. Once online registration is closed, you may pull a registration list, complete with whether not payment has been received, through the admin link previously provided. A CPE certificate template for your meeting will be forwarded to you by SMA staff upon request, at which time SMA staff will email you a registration list, complete with a record of which attendees have not yet paid. At this time you will also receive the general CPE certificate for your meeting.

After the meeting, send to the CSMFO office any checks received onsite at the meeting, along with contact information (such as a business card) for any who signed up onsite. Please make sure to note which checks are for which attendees. *NOTE: The CSMFO office cannot accept cash.*

## **Meeting Arrangements**

At least two months prior to the meeting, you should arrange the meeting place. You will need to know the following from each location:

- The room capacity
- Whether a separate room will be provided for the meal
- The price of the meal, tax and gratuity
- Room charge (if any)
- Your requirements for morning and/or afternoon refreshments
- No-host bar requirements
- Facilities for golf, tennis, racquetball or other sports if such activity is to be provided in the afternoon
- Seating arrangements (including speaker's table)
- Arrangements for slides, laptops, overhead projector, DVD/VCRs and any other audio/visual needs required by your speakers
- Registration table at door

- Percent of meals provided by restaurant in excess of the number guaranteed (usually 5%)

When selecting a non-traditional meeting site, please use proper discretion. *The CSMFO Board prohibits the use of CSMFO letterhead to advertise events at places that may give the perception of unethical conduct (e.g., racetracks, gambling establishments, etc.).* The Board recognizes there are a few Chapters that have traditionally met once a year at such places. The Board does not want to impose a heavy hand and disallow such meetings nor do they want to dictate exactly what is or is not appropriate. However, the Board feels strongly enough about the issue that CSMFO will not officially endorse such meetings by use of its letterhead. The Board, therefore, encourages each Chapter Chair to use his or her own best judgment in making decisions regarding meeting places. If you feel you need further clarification or direction, please call your designated Board Director.

After the meeting place has been selected, get a written confirmation from the facility of the date and time of the meeting, menus, cost, room capacity and, in general, all the items you have discussed with them by phone. They will usually require a deposit. The meal price will be an important factor. It should be neither too high nor too low.

Consideration should be given to rotating scheduled Chapter meetings to various host agencies within the chapter. The host agency would schedule the program and speaker as well as coordinate the meeting location. This practice would reduce the workload of the Chapter leadership.

### **Registration Fees**

In order to determine the registration fee, you should add up the total costs listed below and divide by your anticipated attendance.

Include the following:

Lunch	_____
Tax	_____
Tip	_____
Morning and/or afternoon refreshments	_____
Room charge	_____
Minimum bar guarantee (if applicable)	_____
Postage and copy cost	_____
Speaker gift	_____
Total	_____
Anticipated paying attendance (Speakers are not charged)	_____
Fee per participant	_____

Your goal is to break even; however, you will be over in some cases and short in others depending on the final attendance and the guarantee that you must provide. You also may want to consider whether to charge non-member attendees a slightly higher fee for attending your meetings. CSMFO has budgeted for assistance to the Chapters, so if you do run short, you can request reimbursement from CSMFO. When making your guarantee, bear in mind that attendance is normally 85-90% of the total reserved. (Some who reserve may not attend, and some who do not reserve may attend.) If you are collecting sufficient funds at your meetings,

you may be building an excess of funds. You are not encouraged to build a significant balance of funds for your Chapter, however you can use those to pay for a speaker for a future meeting.

### **Refunds**

After the meetings, some individuals request refunds because they were unable to attend. If you have a good registration sheet, you can probably verify this. Also, you may receive refund requests prior to the meeting from people who will be unable to attend. It is a good practice to state in the meeting notice that refunds will be given only to those individuals who advise you two to three days in advance that they will be unable to attend. You have guaranteed attendance at the meeting and you are depending on the members who made reservations when you submit your final attendance figures. You may have to pay the facility for your guarantee. Accordingly, you may have to refuse refunds to those people who have not given you adequate notice. However, if there are sufficient funds available, you may refund.

### **Event Book**

At the back of this handbook are event sheets. As Chair, you should fill out a sheet for each meeting you hold. Record the date, location, topic, speaker, attendance, cost and fees collected. A notice of the meeting should be attached. *At the end of your term, pass this book on to your successor.* Maintenance of the event sheets for those who come after you is one of the most important things you can do for CSMFO.

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## **THE MEETING**

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### **Before the Meeting**

Arrive at the facility early to make sure all is in order. You will need to set up a registration table. You will need to take the following supplies with you:

- The nametags for those who pre-registered (if you're doing nametags).
- Blank nametags and felt pens for use on the nametags (if you're doing nametags, for those not pre-registered)
- Change fund
- A list of the pre-registered individuals and whether they have prepaid or not
- CSMFO membership brochures and volunteer flyers
- Receipts for those that may request one
- If your session qualifies, CPE certificates for attendees

### **At the Meeting**

You will Chair the meeting. You may find yourself a "rover" or "gofer" while at the meeting, taking care of last-minute details. If possible, delegate this to someone else.

### **The Agenda**

A neatly typed, well-spaced agenda will serve as an aid in keeping the meeting events orderly, and it will be useful from the standpoint of timing. Besides serving as a guide to the order of

business or events, an agenda may include the Chair's notes, in appropriate order, with reference to comments about the speaker and introductions. This meeting should be used to report important activities and events of CSMFO.

### **Introductions**

An introduction should be short. It should be interesting, appropriate and adequate, but still short. A good speech introduction might include: Why this speaker--at this time--to this audience?

### **Adjournment**

Close the meeting with an announcement of the next meeting; an expression of appreciation to all those who have been present; a hope that they have enjoyed themselves; a summary in which thanks are offered the speakers and participants, and, if elections are to be held at the next meeting, announce them.

### **After the Meeting**

The facility operator will ask you to sign the bill at the time of the meeting (even though you may be able to pay it at a later date by check). Verify the number of people attending, the unit price, the extensions and the additions on this ticket before you sign it. You may wish to count the number of people at the luncheon after they are seated.

You may set up payment for the venue through the CSMFO office, or you may handle it personally. If you handle it personally, please submit your reimbursement request to the CSMFO office after the meeting, complete with receipt and information to whom to make the check payable.

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## **CHAPTER ACCOUNTING**

The CSMFO office is responsible for handling all Chapter accounting. Registration income comes in to the CSMFO office, and is coded to reflect that it is for your Chapter. Likewise all Chapter expenses should be run through the CSMFO office. To request a check or credit card payment from CSMFO, please email Melissa Dixon ([melissa.dixon@staff.csmfo.org](mailto:melissa.dixon@staff.csmfo.org)). Please allow a 3-week turnaround on all check requests.

Chapter financial reports will be included in each packet disseminated for CSMFO Board of Directors meetings. This will be a profit & loss report specific to each Chapter. The Statement of Net Assets will show your Chapter's fund balance; this is updated annually, at the first of the year. To determine your Chapter's fund balance at any given time, simply add the net income from your Chapter's profit & loss report to the fund balance as listed on the Statement of Net Assets.

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## **YOUR SUCCESSOR**

Each Chapter should have a Chair and a Vice Chair. Terms are one year, and concurrent with the CSMFO Board terms (term begins and ends with the Annual Conference). There are no term limits for Chapter Chairs, but it is expected when the Chair steps down the Vice Chair will

take his or her place. The Chair/Vice Chair structure was implemented by the Board of Directors as a means of easing a successor into the role of Chair.

Chapters are encouraged to hold elections annually for the position of Chair. It is recommended that elections take place at the last meeting of the calendar year. Elections may be held in whichever manner each Chapter deems most feasible (i.e., electronic, written ballot, show of hands, etc.). If a Chapter does not conduct an election, the Chapter Liaison/Past President may appoint a Chair. Vice Chair are appointed by the Chair.

Certain Chapters have experienced difficulty in developing a potential replacement. Experience has shown that many are willing to serve, yet are reluctant to volunteer. One of the primary responsibilities of a Chapter Chair is to nurture a successor. In order to maintain a vibrant organization, it is important to identify up-and-coming talent. Don't underestimate the power of the ask.

When you do step down as Chair and a new Chair/Vice Chair are appointed, please notify the CSMFO Secretary so that updates can be made to all applicable CSMFO documents. Please do not step down without first identifying your successor.

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#### GROUP E-MAILS FOR CHAPTERS

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There is a group email just for Chapter leaders and a group email for each of the individual Chapters. Chapter leaders are encouraged to use these groups to keep each other and their Chapters up-to-date on the latest happenings.

**The address for the Chapter Group is *chapterchairs@csmf.org*.**

Chapter leaders will be notified of Board meeting and Chapter conference calls using this list. Chapter leaders are encouraged to use the group list to comment on topics and speakers they have used or to request advice and suggestions on Chapter meetings.

The individual Chapter lists may be used to post meeting notices and changes, send inquiries to local members and post updates on local issues. These listservs are for you and your Chapter to use as a valuable communication tool to keep each other informed on regional financial news, reviews and events. Use this listserv in any way you find helpful. You will want members to observe standard e-mail use guidelines as a courtesy to others and to encourage members to join and participate. To make the list most effective, you will want to publicize the group list at your Chapter meetings and in your mailing notices. The more members on the list, the greater the opportunity to share local news.

Now the important part - how to join! Just like the CSMFO general members group list, you may subscribe directly from the CSMFO website. From the home page, click on "Chapters", then click on the Chapter you want to subscribe to, then follow the instructions. It's easy, and will take members less than one minute. All new members are signed up for the listserv of their Chapter upon joining.

To send a message to your Chapter, address it to the "name of chapter@csmf.org" (for example: central-coast@csmf.org). The Chapter names are listed below:

central-coast	desert-mountain	north-coast	sacramento-valley
central-la	east-bay-sf	northeast-counties	san-diego-county
central-valley	imperial-county	northwest-counties	san-gabriel-valley

channel-counties	inland-empire	orange-county	south-bay
coachella-valley	monterey-bay	peninsula	south-san-joaquin

If you have any questions about the use of the listservs please contact the CSMFO office at (877) 282-9183.



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## CHAPTER NEWSLETTERS AND THE MAGAZINE

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The *CSMFO Magazine* is intended to be a grassroots publication for information, input, articles, news clips, job changes, Chapter highlights, etc. coming from members across the state. The Magazine is only as successful as individual members make it. Therefore, we hope you will be proactive in soliciting articles from your Chapter.

The most fundamental aspect of membership in CSMFO is belonging to a Chapter. This is where finance officers and others meet and greet to discuss topics of interest to the finance world. Because you, as a Chapter Chair or Vice Chair, are vital to that aspect, we would like to expand our Chapter awareness using the *Magazine* as its vehicle. Topics: If it interests you, it's going to interest other members. Maybe you could write about a proposition that's getting a lot of attention in your Chapter, or a project you've taken on that's interesting.

When submitting articles, please observe the following: (1) the deadline for submission is the 15<sup>th</sup> of each month; (2) all members may submit articles; (3) the *CSMFO Magazine* reserves the right to invoke editorial privileges. Please submit articles via e-mail to Melissa Dixon at [melissa.dixon@staff.csmfo.org](mailto:melissa.dixon@staff.csmfo.org).

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## CHAPTER LISTINGS ON WEBSITE

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Each Chapter has a page on the CSMFO web site. The section contains a brief summary of the Chapter and its regular activity, a list of Chapter contacts, and a list of meeting dates and locations. This page is a useful tool to inform Chapter members. There is a Chapter Resource area where the handbook is located. There are also meeting ideas and past presentation information posted by all Chapters. Please review the contents and contact Melissa Dixon at [melissa.dixon@staff.csmfo.org](mailto:melissa.dixon@staff.csmfo.org) with revisions and updates.

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## SPECIAL MEMBER AWARDS OR RECOGNITION

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On occasion, you may want to verbally recognize certain Chapter members during your Chapter meetings for accomplishments they have made in their own agencies, awards they have received through CSMFO or other associations, or milestones they have reached in their career, such as job promotions or retirement. This recognition is initiated at the Chapter level so try to develop rapport with your members such as you can be informed of these things as they happen.

Special certificates of appreciation are also available to recognize those who have demonstrated long-term commitment to municipal finance and membership in CSMFO (20 years is the suggested benchmark). Such awards are generally given at retirement. The certificates can be obtained by contacting the CSMFO office (877) 282-9183 at least three weeks in advance of the meeting. *Any Chapter Chair wishing to award a certificate of appreciation must first receive approval by the President.*

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## CHAPTER DUES

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No dues may be charged by Chapters. CSMFO membership dues are set by the Board.

~~Registration fees should handle all of your finances. If the need for special funding does arise, you may request assistance by contacting your designated Board Director or the Secretary of CSMFO.~~

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## CHAPTER CHAIR COORDINATION

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In addition to attending the Chapter breakfast at the Annual Conference, Chapter Chairs and Vice Chairs are expected to participate in scheduled conference calls to discuss items of mutual interest. These calls are an opportunity to share meeting strategies, discuss organizational issues and communicate with your fellow Chapter leaders.

Chapter Chairs are also an important resource in the distribution of information to CSMFO members. The CSMFO Secretary and Past President may request your participation from time to time.

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## SUMMARY ARTICLE FOR THE ANNUAL REPORT

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At the conclusion of your year-long term, you will be asked to prepare a brief summary of the events in your Chapter. This summary will be published in the annual report, which is distributed in the first part of the following year.

A brief synopsis, maybe one or two paragraphs, is all that is required. Highlights can include speakers, topics, and/or interesting places your meetings were held at.

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## MEMBERSHIP DEVELOPMENT

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Chapters have a responsibility to CSMFO for membership development. Membership applications and materials are available on the CSMFO website, and brochures and volunteer flyers are available by request from the CSMFO office.

Benefits of CSMFO membership include the following:

- With nearly two thousand members, CSMFO is California's premier statewide association for governmental finance officials. Enormous networking opportunities and benefits are offered.
- CSMFO provides a variety of programs including training programs, webinars, a membership directory, a website offering a multitude of helpful resources, and a monthly newsletter.
- CSMFO Chapter meetings provide members the opportunity to meet on a regular basis in a variety of city locations, to exchange ideas and discuss common problems, and to develop both personally and professionally at a local level.

- CSMFO meetings and training programs provide unbiased, informative speakers and presentations on specific technical areas of the profession as well as on useful topics of general interest.
- CSMFO members share an active statewide email list that provides an easy way to stay in touch with new members, a forum for asking questions, requesting advice and sharing news, a cost-free way to distribute training and development information and a means to correspond with other finance officials on common issues and on the latest legislative developments.
- The CSMFO *Magazine* is a grassroots newsletter with articles, news clips, job changes, job opportunities, chapter highlights and other information from members across the state.
- CSMFO provides the vehicle to recognize certain members for accomplishments they have made in their own cities, awards they have received through CSMFO or other associations, or milestones they have reached in their careers.
- CSMFO membership dues are relatively low and an exceptional value and investment in the future of members and their agencies.

## CSMFO CHAPTER MEETING SUMMARY

MEETING

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DATE

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LOCATION

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TOPIC

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SPEAKER

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ATTENDANCE

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COST

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FEES COLLECTED

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**Note: Please attach a copy of your meeting notice to the back of this sheet, and pass on all sheets to your successor.**

May 6, 2016

Richardson & Company  
550 Howe Avenue, Suite 210  
Sacramento, CA 95825

This representation letter is provided in connection with your audit of the financial statements of California Society of Municipal Finance Officers (CSMFO), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and cash flows for December 31, 2015 and 2014 then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of May 6, 2016, the following representations made to you during your audit.


#### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 23, 2013.
- The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

#### **Information Provided**

- We have provided you with:

- Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- Additional information that you have requested from us for the purpose of the audit.
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with US GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
- The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- CSMFO is an exempt organization under Section 501(c)(6) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- We acknowledge our responsibility for presenting the Supplemental Schedule of Activities in accordance with U.S. GAAP, and we believe the Supplemental Schedule of Activities, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the Supplemental Schedule of Activities has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signature: 

Title: Executive Director

**CALIFORNIA SOCIETY OF  
MUNICIPAL FINANCE OFFICERS**

Audited Financial Statements

December 31, 2015

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
California Society of Municipal Finance Officers  
Sacramento, California

We have audited the accompanying financial statements of the California Society of Municipal Finance Officers (CSMFO), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



To the Board of Directors  
California Society of Municipal Finance Officers

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CSMFO as of December 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule on page 10 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

\_\_\_\_\_, 2016

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

STATEMENTS OF FINANCIAL POSITION

December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and investments	\$ 1,250,275	\$ 1,117,668
Accounts and accrued interest receivable	2,395	3,850
Prepaid expenses	<u>30,467</u>	<u>7,396</u>
TOTAL ASSETS	<u>\$ 1,283,137</u>	<u>\$ 1,128,914</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and other liabilities	\$ 33,781	\$ 38,317
Unrelated business income taxes payable		6,217
Deferred revenue	<u>441,380</u>	<u>387,775</u>
TOTAL LIABILITIES	<u>475,161</u>	<u>432,309</u>
NET ASSETS		
Unrestricted		
Undesignated	410,175	682,093
Designated - Chapters	24,322	14,512
Designated - Operating reserve	109,727	
Designated - Conference reserve	<u>263,752</u>	
TOTAL NET ASSETS	<u>807,976</u>	<u>696,605</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,283,137</u>	<u>\$ 1,128,914</u>

The accompanying notes are an integral part of these financial statements.

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

STATEMENTS OF ACTIVITIES

December 31, 2015 and 2014

	2015	2014
REVENUE AND SUPPORT		
Annual seminar	\$ 666,100	\$ 630,390
Membership dues	209,300	197,120
Publication advertising	109,760	109,955
Education workshops	119,565	87,765
Chapter income	73,164	33,578
Award fee	16,950	15,250
Scholarship contributions		10,000
Interest	1,601	479
TOTAL REVENUE AND SUPPORT	1,196,440	1,084,537
EXPENSES		
Program services:		
Annual seminar	578,075	527,504
Consultants	81,481	82,582
Education workshops	101,461	79,531
Technology initiatives	13,009	12,299
Total program services	774,026	701,916
Supporting services:		
Management services	121,334	111,247
Board and committee meetings	39,235	34,339
Chapter expense	66,541	18,991
Marketing		11,586
Printing	12,594	10,001
Audit and tax	9,250	9,075
Bank charges	14,004	8,997
Miscellaneous	6,235	4,427
President expenses	3,110	3,520
GFOA reception	9,324	3,490
Postage and shipping	1,731	2,953
Insurance	1,660	1,576
Bad debt expense	835	
Total supporting services	285,853	220,202
TOTAL EXPENSES	1,059,879	922,118
INCREASE IN UNRESTRICTED NET ASSETS	136,561	162,419
Provision for income taxes on unrelated business income	25,190	28,051
CHANGE IN NET ASSETS	111,371	134,368
Net assets at beginning of year	696,605	562,237
NET ASSETS AT END OF YEAR	\$ 807,976	\$ 696,605

The accompanying notes are an integral part of these financial statements.

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

STATEMENTS OF CASH FLOWS

December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATIONS		
Change in net assets	\$ 111,371	\$ 134,368
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Bad debt expense	835	
Changes in assets and liabilities:		
Accounts and accrued interest receivable	620	(503)
Prepaid expenses	(23,071)	18,468
Accounts payable and other liabilities	(4,536)	6,013
Unrelated business income taxes payable	(6,217)	3,176
Deferred revenue	53,605	73,470
NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	<u>132,607</u>	<u>234,992</u>
Cash and cash equivalents at beginning of year	<u>1,117,668</u>	<u>882,676</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 1,250,275</u></u>	<u><u>\$ 1,117,668</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for taxes	<u><u>\$ 32,288</u></u>	<u><u>\$ 24,875</u></u>

The accompanying notes are an integral part of these financial statements.



# CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

### NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The California Society of Municipal Finance Officers (CSMFO) was formed as a California nonprofit mutual benefit corporation to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field. The programs of CSMFO comprise:

Annual Seminar – CSMFO holds one seminar a year for their members to discuss issues affecting city finance officers.

Education Workshops – Education workshops are held during the year to benefit the members of CSMFO.

Scholarship – CSMFO collects contributions from its members for a scholarship award program to give assistance to local government finance officers to attend training seminars.

Technology Initiatives – CSMFO maintains a website which offers government finance professionals sample technical resources, links and references. A group e-mail service is also available to members to exchange information and survey other professionals on financial practices.

Basis of Presentation: The financial statements of CSMFO are prepared in conformity with generally accepted accounting principles. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its FASB ASC 958, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958, the CSMFO is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. CSMFO has no permanently and temporarily restricted net assets.

Cash and Investments: Investments are stated at cost which approximates fair value. CSMFO invests its available cash through the Local Agency Investment Fund. Cash held in the Local Agency Investment Fund as of December 31, 2015 and 2014 was \$579,208 and \$577,607, respectively.

Deferred Revenue: CSMFO recorded deferred revenue relating to membership dues and seminar registration fees received prior to December 31, 2015 and 2014 for the next fiscal year.

Net Assets Designations: CSMFO maintains reserves to enable the organization to continue operating during difficult financial times. The reserve consists of two components, an operating reserve representing 25% of current year budgeted operating and program expenses and a conference reserve representing 50% of prior year actual conference expenses. CSMFO also reports accounts maintained on behalf of the Chapters as a designation of net assets.

Revenue and Support: Revenue is derived primarily from membership dues, seminars, workshops and advertising sales. Revenue derived from membership dues are recognized over the period to which the dues relate. Seminar and workshop revenue is recognized in the period in which the event takes place. Advertising sales revenue is recognized in the period the ad was placed.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction.

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE A – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes: CSMFO is a tax-exempt organization under Section 501(c) (6) of the Internal Revenue Code and Section 23701e of the California Revenue and Taxation Code and, therefore, is subject to federal and state income taxes only on unrelated business income earned. There was \$109,760 and \$109,955 in unrelated business income from advertising during the years ended December 31, 2015 and 2014, respectively. For the year ended December 31, 2015, CSMFO estimated \$17,363 for federal income taxes and \$7,569 for state income taxes on unrelated business income. For the year ended December 31, 2014, CSMFO estimated \$17,964 for federal income taxes and \$7,726 for state income taxes on unrelated business income.

CSMFO's federal returns for the years ended December 31, 2014, 2013, and 2012 could be subject to examination by federal taxing authorities, generally for three years after they are filed. CSMFO's state returns for the years ended December 31, 2014, 2013, 2012, and 2011 could be subject to examination by state taxing authorities, generally for four years after they are filed.

Cash and Cash Equivalents: For purposes of presentation in the Statement of Cash Flows, CSMFO considers all highly liquid investments with maturities of three months or less to be cash equivalents.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events: CSMFO evaluated all events or transactions that occurred after December 31, 2015 and up to \_\_\_\_\_, 2016, the date the financial statements were issued. During this time, CSMFO did not have any recognizable or unrecognizable subsequent events.

NOTE B – CONCENTRATIONS

A substantial portion of CSMFO's revenues are obtained from its members, which consist of municipal finance officers and persons whose livelihood is derived from activities related to municipal finance in the State of California. Dues revenue received from these members comprised 17% and 18% of CSMFO's total revenues for 2015 and 2014, respectively. A majority of the Annual Seminar revenue, which comprises 56% and 58% of CSMFO's total revenues for 2015 and 2014, respectively, is also obtained from its members.

At December 31, 2015 and 2014, the carrying amounts of CSMFO's deposits were \$670,912 and \$518,974, and the balances in a financial institution were \$686,472 and \$542,115, respectively. The balances maintained in the financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000 at December 31, 2015. At December 31, 2015 and 2014, CSMFO's uninsured cash balance totaled \$436,472 and \$292,115, respectively.



CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE C – COMMITMENTS

In 2014, CSMFO entered into an agreement with Hyatt Regency Sacramento (Hyatt) for the March 2017 annual conference. The agreement with Hyatt for catering, facilities and rooms includes a cancellation policy that obligates CSMFO to pay a minimum of \$96,900 for cancelling by February 2016, and up to \$113,600 for failing to cancel less than 179 days prior to the event.

In 2014, CSMFO entered into an agreement with the City of Sacramento (the City) to rent the Sacramento Convention Center for the 2017 annual conference. The agreement with the City for the exhibit halls and rooms includes a cancellation policy that obligates CSMFO to pay a minimum of \$1,000, and up to \$15,460 for failing to cancel prior to November 30, 2016.

In 2015, CSMFO entered into a three-year agreement with SMA beginning on January 1, 2016, whereby SMA agrees to perform professional services on behalf of CSMFO. The agreement provides the option for three one-year extensions. SMA will receive compensation of \$180,000 in 2016, plus a 3.5% cost of living adjustment each year in 2017 and 2018. Additionally, SMA will receive reimbursement for expenses incurred under this agreement.

In 2015, CSMFO entered into a three-year agreement with Don Maruska and Company (DMC) beginning on January 1, 2016, whereby DMC agrees to facilitate CSMFO's coaching program. DMC will receive compensation of \$70,598, \$74,128, and \$74,128 in 2016, 2017, and 2018, respectively. Additionally, DMC will receive reimbursement for expenses incurred under this agreement.

In 2015, CSMFO entered into a three-year agreement with Coleman Advisory Services (CAS) beginning on January 1, 2016, whereby CAS agrees to provide training and consulting services. CAS will receive compensation of \$12,600, \$12,800, and \$13,000 in 2016, 2017, and 2018, respectively. Additionally, CAS will receive reimbursement for expenses incurred under this agreement.

In 2015, CSMFO entered into an agreement with Marriott Riverside (Marriott) for the March 2018 annual conference. The agreement with the Marriott for facilities and rooms includes a cancellation policy that obligates CSMFO to pay a minimum of \$15,444 for cancelling by August 22, 2017, and up to \$41,184 for failing to cancel less than 60 days prior to the event.

In 2015, CSMFO entered into an agreement with Riverside Convention Center (the Center) to rent the Riverside Convention Center for the 2018 annual conference. The agreement with the Center for exhibit halls, rooms, and food and beverages includes a cancellation policy that obligates CSMFO to pay a minimum of \$17,725 for cancelling by October 24, 2017, and up to \$70,901 for failing to cancel less than 90 days prior to the event.

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2015 and 2014

NOTE D – NET ASSET DESIGNATIONS - CHAPTERS

CSMFO maintains control of the individual chapter finances, and designates the net assets of each individual chapter for future use by the chapters. The following table shows the breakdown of the designated net assets by chapter:

	<u>2015</u>	<u>2014</u>
North Coast	25	25
Sacramento Valley	1,160	290
Central Valley	15	
Monterey Bay	3,549	4,122
Channel Counties	1,602	3,696
San Gabriel Valley	(191)	178
Central Los Angeles	1,265	571
South Bay (LA)	3,048	465
Orange County	9,110	3,594
Inland Empire	1,566	(109)
San Diego County	3,173	1,680
	<u>\$ 24,322</u>	<u>\$ 14,512</u>



## SUPPLEMENTAL SCHEDULE

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

SUPPLEMENTAL SCHEDULE OF ACTIVITIES

December 31, 2015, 2014, 2013, 2012, 2011, 2010 and 2009

	2015	2014	2013	2012	2011	2010	2009
<b>REVENUE AND SUPPORT</b>							
Annual seminar	\$ 666,100	\$ 630,390	\$ 557,240	\$ 586,881	\$ 472,370	\$ 532,710	\$ 511,595
Membership dues	209,300	197,120	199,930	181,335	177,225	181,315	190,540
Publication advertising	109,760	109,955	97,471	79,262	59,490	51,330	54,492
Education workshops	119,565	87,765	95,016	38,821	35,445	27,250	48,050
Chapter income	73,164	33,578					
Award fee	16,950	15,250	15,600	16,205	19,900	15,600	14,658
Scholarship contributions		10,000	10,000	10,000			
Interest	1,601	479	718	974	1,197	1,421	3,718
Legislative seminar					8,029	6,465	7,615
Miscellaneous					108	1,962	3,763
<b>TOTAL REVENUE AND SUPPORT</b>	<b>1,196,440</b>	<b>1,084,537</b>	<b>975,975</b>	<b>913,478</b>	<b>773,764</b>	<b>818,053</b>	<b>834,431</b>
<b>EXPENSES</b>							
Program services:							
Annual seminar	578,075	527,504	436,180	487,339	389,088	422,714	593,044
Consultants	81,481	82,582	62,200	55,191	55,234	53,577	35,900
Education workshops	101,461	79,531	80,741	28,838	29,494	29,922	50,010
Technology initiatives	13,009	12,299	13,383	11,455	12,147	43,611	21,336
<b>Total program services</b>	<b>774,026</b>	<b>701,916</b>	<b>592,504</b>	<b>582,823</b>	<b>485,963</b>	<b>549,824</b>	<b>700,290</b>
Supporting services:							
Management services	121,334	111,247	127,903	124,625	122,534	121,506	121,753
Board and committee meetings	39,235	34,339	29,940	26,907	28,293	27,895	39,371
Chapter expense	66,541	18,991					
Marketing		11,586					
Printing	12,594	10,001	11,453	9,905	9,814	11,242	12,058
Audit and tax	9,250	9,075	8,932	9,470	8,496	9,572	11,975
Bank charges	14,004	8,997	19,665	14,809	13,671	13,740	26,815
Miscellaneous	6,235	4,427	9,285	9,304	9,281	8,798	10,431
President expenses	3,110	3,520	3,635	4,351	2,997	3,252	3,450
GFOA reception	9,324	3,490	6,254				
Postage and shipping	1,731	2,953	3,265	4,576	6,918	5,653	5,306
Insurance	1,660	1,576	2,094	2,260	2,400	2,430	1,808
Bad debt expense	835		810	200		21,248	
Donations					63	50,000	
<b>Total supporting services</b>	<b>285,853</b>	<b>220,202</b>	<b>223,236</b>	<b>206,407</b>	<b>204,467</b>	<b>275,336</b>	<b>232,967</b>
<b>TOTAL EXPENSES</b>	<b>1,059,879</b>	<b>922,118</b>	<b>815,740</b>	<b>789,230</b>	<b>690,430</b>	<b>825,160</b>	<b>933,257</b>
<b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>							
	136,561	162,419	160,235	124,248	83,334	(7,107)	(98,826)
Provision for income taxes on unrelated business income	25,190	28,051	18,249	12,646	3,936	(2,797)	14,303
<b>CHANGE IN NET ASSETS</b>	<b>111,371</b>	<b>134,368</b>	<b>141,986</b>	<b>111,602</b>	<b>79,398</b>	<b>(4,310)</b>	<b>(113,129)</b>
Net assets at beginning of year	696,605	562,237	420,251	308,649	229,251	233,561	346,690
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 807,976</b>	<b>\$ 696,605</b>	<b>\$ 562,237</b>	<b>\$ 420,251</b>	<b>\$ 308,649</b>	<b>\$ 229,251</b>	<b>\$ 233,561</b>

The accompanying notes are an integral part of these financial statements.

## COMMUNITY SERVICES POLICY COMMITTEE

Friday, June 3, 2016

**10:00 a.m. – 3:00 p.m.**

League of California Cities, 1400 K Street, 3<sup>rd</sup> Floor, Sacramento

*Individuals who wish to review the full text of bills included in this packet are encouraged to do so by visiting the League's website at [www.cacities.org](http://www.cacities.org) and clicking on "Bill Search" found at the left column. Be sure to review the most recent version of the bill*

### AGENDA

<p><b>SPECIAL ORDER: State Budget and Issues Briefing for all policy committee members</b> <b>10:00 – 10:45 a.m., Room 204, Sacramento Convention Center</b> <i>Upon adjournment, individual policy committee meetings will begin</i></p>
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- I. Welcome and Introductions**
- II. Public Comment**
- III. California Commission on Disability Access** (Attachment A) 45minutes *Informational*  
Speaker: Angela Jemmott, Executive Director, California Commission on Disability Access
- IV. AB 109 Criminal Justice Realignment and Proposition 47 Reduced Penalties for Some Crimes Initiative (2014)** (Attachment B) 45 minutes *Informational*  
Speaker: Dan Felizzatto, L.A. District Attorney's Office (Invited)
- V. Legislative Agenda** (Attachment C) 30 minutes *Action*  
AB 2444 (E. Garcia) California Parks, Water, Climate, and Coastal Protection and Outdoor Access For All Act of 2016  
Speaker: Assembly Member Eduardo Garcia (Invited)
- VI. Other Legislation of Interest** (Attachment D) 60minutes *Informational*  
de León Homelessness Proposal  
Update on Housing Bills  
Governor's Budget - Housing and Homelessness
- VII. Cold Weather Shelter Guidebook** (Attachment E) 15 minutes *Informational*  
Speaker: Debbie Franklin, Council Member, City of Banning

**Next Meeting (TENTATIVE): Annual Conference, Long Beach, October 5, 10:30 a.m. - Noon**  
*Staff will notify committee members after August 15 if the policy committee will be meeting in October.*

*Brown Act Reminder: The League of California Cities' Board of Directors has a policy of complying with the spirit of open meeting laws. Generally, off-agenda items may be taken up only if:*

- 1) Two-thirds of the policy committee members find a need for immediate action exists and the need to take action came to the attention of the policy committee after the agenda was prepared (Note: If fewer than two-thirds of policy committee members are present, taking up an off-agenda item requires a unanimous vote); or*
- 2) A majority of the policy committee finds an emergency (for example: work stoppage or disaster) exists.*

*A majority of a city council may not, consistent with the Brown Act, discuss specific substantive issues among themselves at League meetings. Any such discussion is subject to the Brown Act and must occur in a meeting that complies with its requirements.*

*Informational Items: Any agenda item listed for information purposes may be acted upon by the Policy Committee if the Chair determines such action is warranted and conforms with current League policy. If the committee wishes to revise League policy or adopt new policy for an item listed as informational, committees are encouraged to delay action until the next meeting to allow for preparation of a full analysis of the item.*