



**Wednesday, September 28, 2016
Board of Directors Meeting**

Hyatt Regency Sacramento
1209 L Street, Sacramento
Room: Capitol View

1:00 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.*

- 1) Introduction
 - a) Welcome/Roll Call
 - b) Additions to Agenda
- 2) Consent Items 1:05 p.m.
 - a) Approval of minutes from July 28, 2016
 - b) Financials as of August 2016
 - c) Strategic Plan Summary 2014-2016
- 3) Discussion/Action Items 1:10 p.m.
 - a) CSMFO Board Resignation John Adams
 - b) CSMFO Board Member Interim Appointment John Adams
 - c) Communications Task Force Recommendation John Adams
 - d) Weekend Training Handbook Revisions Stephen Parker
 - e) Ahmed Badawi Contract Ernie Reyna
 - f) Michael Coleman Contract Ernie Reyna
 - g) NBS Contract Ernie Reyna
 - h) Contractor Survey Results Stephen Parker
 - i) Course Assistance Report Scott Catlett
 - j) Communications Report Scott Catlett
 - k) CSMFO Booth Recommendation Drew Corbett/Steve Heide
 - l) 2017 Annual Conference Budget Drew Corbett
 - m) 2017 Draft Operational Budget Drew Corbett

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|---|-----------|-----------------------|
| 4) Officer Reports | | |
| a) President | 2:55 p.m. | John Adams |
| i) Nominating Committee Appointments | | |
| b) Past President | 3:05p.m. | Jesse Takahashi |
| i) Chapter Report | | |
| c) President-Elect | 3:15 p.m. | Drew Corbett |
| i) Planning Session Overview | | |
| ii) 2017 Annual Conference Update | | |
| 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) Update from the League | | Stuart Schillinger |
| b) Administrative Services | | Tracey Hause |
| c) Community Services | | Brad Wilkie |
| d) Employee Relations | | Kathryn Downs |
| e) Environmental Quality | | Don Harrison |
| f) Housing, Community & Economic Development | | Cass Cook |
| g) Public Safety | | Bob Biery |
| h) Revenue & Taxation | | Robin Borre |
| i) Transportation, Communications & Public Works | | |
| 7) Chapter Roundtable | 3:50 p.m. | |
| 8) Other Items | | |
| 9) Future Topics | | |
| 10)Next Meeting – Thursday, October 27, 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

June 23, 2016

In Attendance

John Adams
Drew Corbett
Chu Thai
Brent Mason
Karan Reid
Marcus Pimentel
Jimmy Forbis
Craig Boyer
Ernie Reyna
Kate Zawadzki
Scott Catlett
Margaret Moggia
Christy Pinuelas

Joan Michaels Aguilar
Richard Lee
Lorena Quijano
Melinda Brodsky
Karla Campos
Don Harrison
Dave Glasser
Tracey Hause
Steve Heide
Terri Willoughby
Melissa Dixon
Carmen Berry

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met via teleconference on July 28, 2016. President John Adams convened the meeting and confirmed a quorum was in attendance at 2:04 p.m.

The Board addressed the consent calendar, which included minutes from the June 23 Board of Directors meeting and financial reports from July 2016. Director Marcus Pimentel moved to approve the consent calendar; Director Karan Reid seconded. The motion passed unanimously.

Conference Site Selection Committee Chair Joan Michaels Aguilar discussed with the Board the difficulties of identifying a location for the 2019 Annual Conference. She detailed the responses received from Monterey, Sacramento, Oakland, San Jose, San Francisco and Santa Clara, noting that the challenges with each which included the venue being too small for our standard program, the hotel rates being in the high \$300s and the dates available being off-pattern. At the previous Board meeting, the Committee had been asked to conduct a survey of the membership to help provide direction. The results indicated that January/February conferences were preferable to February/March; that going to Southern California three years in a row was not prohibitive; and that room rates in the mid- to high-\$200s was acceptable. Given that data and the available proposals for Southern California for 2019 and 2020, the Committee recommended contracting with Palm Springs for the first week of January, 2019 and with Disneyland for the last week of January, 2020. Director Pimentel moved to approve the Committee's recommendation; Director Reid seconded. The motion passed unanimously.

Administration Committee Chair Ernie Reyna presented to the Board a revision to the Weekend Training Handbook as requested by the Career Development Committee that outlines parameters for room rates, parking, audio/visual, meeting room rental and food and beverage minimum fees. After some discussion the Board decided to table the discussion, and requested the

Administration and Career Development Committees meet and return to the Board with broader parameters.

President-Elect Drew Corbett provided an update on the progress to date on planning the 2017 Annual Conference, noting that the Host Committee met on July 20 in Sacramento to hone in on a plan for the Thursday night event, and that a call was held with exhibitors on July 21 to encourage vendor feedback. He also shared with the Board some details regarding the September Planning Session, including that Neil Kupchin would be the facilitator.

Administration Committee Chair Reyna informed the Board that the Committee is working on revisions to the webinar stipend policy and the annual consultant survey.

Career Development Committee Chair Scott Catlett reviewed with the Board his quarterly report on the Career Development Program, noting that over 1000 people have attended the webinars to date, and another 6000 had interacted with the archives. Courses to date have educated over 500 individuals, for a net revenue of over \$12,000.

Membership Committee Chair Steve Heide shared that the Committee has its first commercial member, brought on board to assist with developing a marketing brochure for commercial members. He noted that the Committee's goal this year is to make the membership session at the Conference eligible for CPE credits. He also requested direction from the Board on whether the Committee should pursue additional/ancillary member benefits, such as hotel and rental car discounts. The Board felt the Committee had more pressing priorities at this time.

Professional Standards & Recognition Committee Chair Craig Boyer informed the Board that the new software approved by the Board at the previous meeting was in the process of implementation.

President-Elect Corbett shared on behalf of the Program Committee that the first-ever online Call for Sessions process was a success, resulting in over 80 submissions for the 40 slots.

The Board requested the League Policy Committee written reports be circulated via email.

The next meeting will be held via teleconference on Thursday, August 25, 2016 from 2:00 p.m. to 4:00 p.m.

President Adams adjourned the meeting at 3:15 p.m.

Respectfully submitted,

Melissa Dixon
Executive Director

	Aug 31, 16	Aug 31, 15	\$ Change	% Change
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	3,074.47	4,596.79	(1,522.32)	(33.12%)
1050.11 · Channel Counties	1,601.64	3,696.20	(2,094.56)	(56.67%)
1050.12 · San Gabriel Valley	(231.35)	177.94	(409.29)	(230.02%)
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	6,516.90	3,593.60	2,923.30	81.35%
1050.17 · Inland Empire	1,506.14	(108.54)	1,614.68	1,487.64%
1050.19 · San Diego County	3,153.39	1,679.76	1,473.63	87.73%
Total 1050 · Chapter Fund Balances	21,133.39	14,987.03	6,146.36	41.01%
1005 · Bank of America - Other	21,219.09	334,575.30	(313,356.21)	(93.66%)
Total 1005 · Bank of America	42,352.48	349,562.33	(307,209.85)	(87.88%)
1040 · Investments LAIF	881,988.90	578,742.06	303,246.84	52.4%
Total Checking/Savings	924,341.38	928,304.39	(3,963.01)	(0.43%)
Accounts Receivable				
1100 · Accounts receivable	4,791.50	880.00	3,911.50	444.49%
Total Accounts Receivable	4,791.50	880.00	3,911.50	444.49%
Other Current Assets				
A/R - CSMFO Database	8,261.00	0.00	8,261.00	100.0%
1105 · Prepaid Taxes	0.00	0.00	0.00	0.0%
1080 · Undeposited Funds	0.00	0.00	0.00	0.0%
1250 · Prepaid Expense - General				
1252 · Prepaid Admin Fees	13,980.50	10,111.13	3,869.37	38.27%
1250 · Prepaid Expense - General - Other	1,263.78	0.00	1,263.78	100.0%
Total 1250 · Prepaid Expense - General	15,244.28	10,111.13	5,133.15	50.77%
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	14,375.00	0.00	14,375.00	100.0%
1262 · Facilities Deposits	5,500.00	1,000.00	4,500.00	450.0%
1264 · Conference Services	1,406.55	406.55	1,000.00	245.97%
1260 · Prepaid Expense Conference - Other	566.30	0.00	566.30	100.0%
Total 1260 · Prepaid Expense Conference	21,847.85	1,406.55	20,441.30	1,453.29%
Total Other Current Assets	45,353.13	11,517.68	33,835.45	293.77%
Total Current Assets	974,486.01	940,702.07	33,783.94	3.59%
TOTAL ASSETS	974,486.01	940,702.07	33,783.94	3.59%

	Aug 31, 16	Aug 31, 15	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts payable	6,085.55	12,094.84	(6,009.29)	(49.69%)
Total Accounts Payable	6,085.55	12,094.84	(6,009.29)	(49.69%)
Other Current Liabilities				
2003 · A/P-Other	10,183.50	0.00	10,183.50	100.0%
2005 · Distinguished Service Awards	500.00	1,000.00	(500.00)	(50.0%)
Total Other Current Liabilities	10,683.50	1,000.00	9,683.50	968.35%
Total Current Liabilities	16,769.05	13,094.84	3,674.21	28.06%
Total Liabilities	16,769.05	13,094.84	3,674.21	28.06%
Equity				
3100 · Net Assets-Chapters	21,133.39	14,512.00	6,621.39	45.63%
3020 · Retained earnings	786,842.30	682,093.74	104,748.56	15.36%
Net Income	149,741.27	231,001.49	(81,260.22)	(35.18%)
Total Equity	957,716.96	927,607.23	30,109.73	3.25%
TOTAL LIABILITIES & EQUITY	974,486.01	940,702.07	33,783.94	3.6%

	Aug 16	Jan - Aug 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan - Aug 16	Jan - Aug 15	\$ Change	% Change
OPERATING REVENUES										
4100 · Membership Dues	2,625.00	219,510.00	215,225.00	4,285.00	101.99%	215,225.00	219,510.00	208,480.00	11,030.00	5.29%
4200 · Interest Income	0.00	2,780.86	1,333.32	1,447.54	208.57%	2,000.00	2,780.86	1,134.96	1,645.90	145.02%
4302 · Website Magazine Ads	11,975.00	102,806.00	80,635.00	22,171.00	127.5%	120,955.00	102,806.00	71,970.00	30,836.00	42.85%
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	1,200.00	1,850.00	10,733.32	(8,883.32)	17.24%	16,100.00	1,850.00	3,700.00	(1,850.00)	-50.00%
TOTAL OPERATING REVENUES	15,800.00	326,946.86	307,926.64	19,020.22	106.18%	354,280.00	326,946.86	286,034.96	40,911.90	14.30%
OPERATING EXPENSES										
6255 · GFOA Reception	0.00	5,452.59	5,000.00	452.59	109.05%	5,000.00	5,452.59	5,213.77	238.82	0.00%
6106 · Storage Expense	29.03	284.30	0.00	284.30	100.0%	0.00	284.30	229.47	54.83	23.89%
6110 · President's Expense	0.00	3,299.91	4,000.00	(700.09)	82.5%	6,000.00	3,299.91	2,424.72	875.19	36.09%
6115 · Board of Directors	0.00	2,174.45	3,066.68	(892.23)	70.91%	4,600.00	2,174.45	1,616.31	558.14	34.53%
6120 · Committee/Chapter Support	0.00	0.00	3,333.32	(3,333.32)	0.0%	5,000.00	0.00	2,299.80	(2,299.80)	-100.00%
6125 · Board Planning Session-Retreat	670.00	670.00	0.00	670.00	100.0%	33,200.00	670.00	816.00	(146.00)	0.00%
6140 · Management Services	11,605.50	138,566.24	162,042.68	(23,476.44)	85.51%	243,064.00	138,566.24	112,608.29	25,957.95	23.05%
6150 · Office Supplies	0.00	192.21	433.32	(241.11)	44.36%	650.00	192.21	8.67	183.54	2116.96%
6155 · Merchant Fees/Bank Chgs.	1,148.71	19,783.49	16,666.68	3,116.81	118.7%	25,000.00	19,783.49	18,402.83	1,380.66	7.50%
6160 · Awards	2,825.00	5,793.15	333.32	5,459.83	1,738.02%	500.00	5,793.15	351.71	5,441.44	1547.14%
6165 · Printing	12.49	13,095.53	8,666.68	4,428.85	151.1%	13,000.00	13,095.53	12,029.48	1,066.05	8.86%
6170 · Newsletter	1,996.63	11,389.94	0.00	11,389.94	100.0%	0.00	11,389.94	0.00	11,389.94	0.00%
6175 · Postage	229.60	1,530.25	1,333.32	196.93	114.77%	2,000.00	1,530.25	1,596.88	(66.63)	-4.17%
6185 · Telephone/Bridge Calls	439.36	2,864.14	2,666.68	197.46	107.41%	4,000.00	2,864.14	2,362.40	501.74	21.24%
6190 · Web and Technology	811.00	14,490.00	12,666.68	1,823.32	114.4%	19,000.00	14,490.00	9,887.87	4,602.13	46.54%
6200 · Travel/Staff Expenses	0.00	0.00	666.68	(666.68)	0.0%	1,000.00	0.00	642.87	(642.87)	-100.00%
6220 · Audit & Tax Filing	0.00	9,400.00	9,500.00	(100.00)	98.95%	9,500.00	9,400.00	7,820.00	1,580.00	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%
6246 · Prior Year Taxes	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	100.00%
6240 · Taxes	5,294.38	18,876.38	10,000.00	8,876.38	188.76%	20,000.00	18,876.38	14,391.00	4,485.38	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	(424.85)	0.00	0.00	0.00	0.0%	0.00	0.00	835.00	(835.00)	0.00%
TOTAL OPERATING EXPENSES	24,636.85	249,552.58	242,376.04	7,176.54	102.96%	393,514.00	249,552.58	195,197.07	54,355.51	27.85%
NET OPERATIONG REVENUE	(8,836.85)	77,394.28	65,550.60	11,843.68	118.07%	(39,234.00)	77,394.28	90,837.89	(13,443.61)	-14.80%

	Aug 16	Jan - Aug 16	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Jan - Aug 16	Jan - Aug 15	\$ Change	% Change
PROGRAM REVENUES										
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	475.00	1,500.00	2,000.00	(500.00)	75.0%	3,000.00	1,500.00	1,450.00	50.00	3.45%
4520 · Weekend Training	3,800.00	3,800.00	20,000.00	(16,200.00)	19.0%	20,000.00	3,800.00	0.00	3,800.00	0.00%
4570 · Intro to Government	2,025.00	17,775.00	13,200.00	4,575.00	134.66%	19,800.00	17,775.00	14,325.00	3,450.00	24.08%
4580 · Presentation/Fiscal Policy	2,325.00	13,200.00	10,400.00	2,800.00	126.92%	15,600.00	13,200.00	10,475.00	2,725.00	26.01%
4590 · Intermediate Government Acct	4,560.00	38,160.00	26,400.00	11,760.00	144.55%	39,600.00	38,160.00	55,050.00	(16,890.00)	-30.68%
4594 · CMTA/CSMFO Course	0.00	3,640.00	1,856.25	1,783.75	196.09%	2,475.00	3,640.00	1,312.50	2,327.50	177.33%
4595 · Revenue Fundamentals	(525.00)	4,275.00	0.00	4,275.00	100.0%	0.00	4,275.00	0.00	4,275.00	0.00%
TOTAL PROGRAM REVENUES	12,660.00	82,350.00	88,856.25	(6,506.25)	796.22%	115,475.00	82,350.00	82,939.65	(589.65)	-0.71%
PROGRAM EXPENSES										
6494 · Webinar Expenses	0.00	0.00	1,666.68	(1,666.68)	0.0%	2,500.00	0.00	500.00	(500.00)	-100.00%
6594 · CMTA/CSMFO Course Exp	0.00	1,300.34	1,818.75	(518.41)	71.5%	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	0.00%
6430 · Intro to Government	631.35	3,854.35	12,800.00	(8,945.65)	30.11%	19,200.00	3,854.35	12,546.97	(8,692.62)	-69.28%
6450 · Presentation/Fiscal Policy	243.00	10,799.28	10,426.68	372.60	103.57%	15,640.00	10,799.28	15,006.22	(4,206.94)	-28.03%
6480 · Intermediate Governmental Acct.	3,485.90	26,934.07	22,240.00	4,694.07	121.11%	33,360.00	26,934.07	30,265.81	(3,331.74)	-11.01%
TOTAL PROGRAM EXPENSES	4,360.25	42,888.04	73,952.11	(31,064.07)	57.99%	98,125.00	42,888.04	58,665.29	(15,777.25)	-26.89%
NET PROGRAM REVENUE	8,299.75	39,461.96	14,904.14	24,557.82	264.77%	17,350.00	39,461.96	24,274.36	15,187.60	62.57%
OTHER EXPENSES										
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%
9950 · Prior Period Adjustment	577.05	877.05	0.00	877.05	100.0%	0.00	877.05	0.00	877.05	0.00%
TOTAL OTHER EXPENSES	577.05	7,477.05	12,500.00	(5,022.95)	59.82%	12,500.00	7,477.05	0.00	6,600.00	0.00%
CHAPTER REVENUE	7,786.00	57,838.00	33,333.32	24,504.68	173.51%	50,000.00	57,838.00	50,078.77	7,759.23	15.49%
CHAPTER EXPENSES	13,188.72	45,974.12	33,333.32	12,640.80	137.92%	50,000.00	45,974.12	40,270.55	5,703.57	14.16%
NET CHAPTER REVENUE	(5,402.72)	11,863.88	0.00	11,863.88	0.0%	0.00	11,863.88	9,808.22	2,055.66	20.96%
TOTAL CONFERENCE REVENUE	0.00	864,535.00	701,200.00	163,335.00	123.29%	701,200.00	864,535.00	666,100.00	198,435.00	29.79%
TOTAL CONFERENCE EXPENSES	225.16	836,036.80	738,813.00	97,223.80	113.16%	738,813.00	836,036.80	560,018.98	276,017.82	49.29%
NET CONFERENCE REVENUE	(225.16)	28,498.20	(37,613.00)	66,111.20	140.96%	(37,613.00)	28,498.20	106,081.02	(77,582.82)	-73.14%
TOTAL NET REVENUE	(6,742.03)	149,741.27	30,341.74	119,399.53	493.52%	(71,997.00)	149,741.27	231,001.49	(81,260.22)	-35.18%

	Central Coast	Central Los Angeles	Central Valley	Channel Counties	Coachella Valley	Desert Mountain	East Bay	Imperial County	Inland Empire	Monterey Bay	North Coast	NorthE ast	North West
Ordinary Income/Expense													
Income													
4500 · PROGRAM REVENUES													
4501 · Chapter Income													
4501.03 · North Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,020.00	0.00	0.00
4501.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.00	0.00	5,953.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.06 · Central Valley	0.00	0.00	686.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.07 · Peninsula	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,585.00	0.00	0.00	0.00
4501.09 · South San Joaquin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.10 · Central Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.11 · Channel Counties	0.00	0.00	0.00	5,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
4501.13 · Central Los Angeles	0.00	2,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.14 · South Bay (LA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.15 · Desert Mountain	0.00	0.00	0.00	0.00	0.00	335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.16 · Orange County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.17 · Inland Empire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,364.00	0.00	0.00	0.00	0.00
4501.18 · Coachella Valley	0.00	0.00	0.00	0.00	1,165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
Total 4501 · Chapter Income	0.00	2,150.00	686.00	5,350.00	1,165.00	335.00	5,953.00	0.00	18,364.00	4,585.00	1,020.00	0.00	0.00
Total 4500 · PROGRAM REVENUES	0.00	2,150.00	686.00	5,350.00	1,165.00	335.00	5,953.00	0.00	18,364.00	4,585.00	1,020.00	0.00	0.00
Total Income	0.00	2,150.00	686.00	5,350.00	1,165.00	335.00	5,953.00	0.00	18,364.00	4,585.00	1,020.00	0.00	0.00
Gross Profit	0.00	2,150.00	686.00	5,350.00	1,165.00	335.00	5,953.00	0.00	18,364.00	4,585.00	1,020.00	0.00	0.00
Expense													
6400 · PROGRAM EXPENSES													
6401 · Chapter Expenses													
6401.03 · North Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.00	0.00	0.00
6401.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.00	0.00	2,779.70	0.00	0.00	0.00	0.00	0.00	0.00
6401.06 · Central Valley	0.00	0.00	475.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6401.07 · Peninsula	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6401.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,875.64	0.00	0.00	0.00
6401.11 · Channel Counties	0.00	0.00	0.00	3,205.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
6401.13 · Central Los Angeles	0.00	1,712.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6401.16 · Orange County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6401.17 · Inland Empire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,556.35	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
Total 6401 · Chapter Expenses	0.00	1,712.43	475.66	3,205.00	0.00	0.00	2,779.70	0.00	12,556.35	3,875.64	775.00	0.00	0.00
Total 6400 · PROGRAM EXPENSES	0.00	1,712.43	475.66	3,205.00	0.00	0.00	2,779.70	0.00	12,556.35	3,875.64	775.00	0.00	0.00
Total Expense	0.00	1,712.43	475.66	3,205.00	0.00	0.00	2,779.70	0.00	12,556.35	3,875.64	775.00	0.00	0.00
Net Ordinary Income	0.00	437.57	210.34	2,145.00	1,165.00	335.00	3,173.30	0.00	5,807.65	709.36	245.00	0.00	0.00
Net Income	0.00	437.57	210.34	2,145.00	1,165.00	335.00	3,173.30	0.00	5,807.65	709.36	245.00	0.00	0.00

	Orange County	Peninsula	Sacramento Valley	San Diego	San Gabriel Valley	south San Joaquin	SouthBay (LA)	Unclassified	TOTAL
Ordinary Income/Expense									
Income									
4500 · PROGRAM REVENUES									
4501 · Chapter Income									
4501.03 · North Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,020.00
4501.04 · Sacramento Valley	0.00	0.00	1,900.00	0.00	0.00	0.00	0.00	0.00	1,900.00
4501.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,953.00
4501.06 · Central Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	686.00
4501.07 · Peninsula	0.00	1,580.00	0.00	0.00	0.00	0.00	0.00	0.00	1,580.00
4501.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,585.00
4501.09 · South San Joaquin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.10 · Central Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4501.11 · Channel Counties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,350.00
4501.12 · San Gabriel Valley	0.00	0.00	0.00	0.00	4,070.00	0.00	0.00	0.00	4,070.00
4501.13 · Central Los Angeles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.00
4501.14 · South Bay (LA)	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	600.00
4501.15 · Desert Mountain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	335.00
4501.16 · Orange County	7,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,580.00
4501.17 · Inland Empire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,364.00
4501.18 · Coachella Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,165.00
4501.19 · San Diego County	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00
Total 4501 · Chapter Income	7,580.00	1,580.00	1,900.00	2,500.00	4,070.00	0.00	600.00	0.00	57,838.00
Total 4500 · PROGRAM REVENUES	7,580.00	1,580.00	1,900.00	2,500.00	4,070.00	0.00	600.00	0.00	57,838.00
Total Income	7,580.00	1,580.00	1,900.00	2,500.00	4,070.00	0.00	600.00	0.00	57,838.00
Gross Profit	7,580.00	1,580.00	1,900.00	2,500.00	4,070.00	0.00	600.00	0.00	57,838.00
Expense									
6400 · PROGRAM EXPENSES									
6401 · Chapter Expenses									
6401.03 · North Coast	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.00
6401.04 · Sacramento Valley	0.00	0.00	1,200.56	0.00	0.00	0.00	0.00	0.00	1,200.56
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,779.70
6401.06 · Central Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475.66
6401.07 · Peninsula	0.00	1,408.92	0.00	0.00	0.00	0.00	0.00	0.00	1,408.92
6401.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,875.64
6401.11 · Channel Counties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,205.00
6401.12 · San Gabriel Valley	0.00	0.00	0.00	0.00	4,666.55	0.00	0.00	0.00	4,666.55
6401.13 · Central Los Angeles	0.00	0.00	0.00	0.00	736.63	0.00	0.00	0.00	2,449.06
6401.16 · Orange County	9,277.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,277.26
6401.17 · Inland Empire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,556.35
6401.19 · San Diego County	0.00	0.00	0.00	3,304.42	0.00	0.00	0.00	0.00	3,304.42
Total 6401 · Chapter Expenses	9,277.26	1,408.92	1,200.56	3,304.42	5,403.18	0.00	0.00	0.00	45,974.12
Total 6400 · PROGRAM EXPENSES	9,277.26	1,408.92	1,200.56	3,304.42	5,403.18	0.00	0.00	0.00	45,974.12
Total Expense	9,277.26	1,408.92	1,200.56	3,304.42	5,403.18	0.00	0.00	0.00	45,974.12
Net Ordinary Income	(1,697.26)	171.08	699.44	(804.42)	(1,333.18)	0.00	600.00	0.00	11,863.88
Net Income	(1,697.26)	171.08	699.44	(804.42)	(1,333.18)	0.00	600.00	0.00	11,863.88

CSMFO Strategic Action Plan Summary 2014-2016

Completed

- Institute a Chair/Vice Chair structure
- Develop/implement sponsorship guidelines for Chapter meetings
- Reach out to remote geographical areas to gauge interest in Chapter involvement/activities
- Explore options to ease the administrative burden of Chapter meeting registration/payment collection
- Develop informational tools to introduce members to volunteer leadership opportunities
- Assign committee chairs responsibility to identify, recruit and recommend their successor
- Assign responsibility to each committee to identify, recruit and appoint at least one new committee member annually
- Consider revising policies to allow for commercial member participation
- Maintain a balanced operational policy that meets or exceeds targeted reserves
- Strengthen the structure of the Chapter network by encouraging each Chapter to have a Chair and a Vice Chair; and explore options to ease the administrative burden
- Increase contract with Michael Coleman to allow lower-cost Chapter participation
- Evaluate the dues structure and make recommendations on changes, if warranted
- Refine call for sessions to solicit general membership ideas
- Establish a "Finance 101" track in conjunction with Annual Conference
- Create marketing plan for the one-on-one Coaching Program to increase participation
- Creating materials and content to facilitate the success of the one-on-one Coaching Program

To Be Completed

- Develop individual committee handbooks as a supplement to the Administrative Handbook to formalize transfer of information from one chair to the next (note: due by 2/1/17)
- Appoint individual(s) or an ad hoc committee as a point of contact for communications for SMA (note: on Board agenda for September 2016)
- Promote educational opportunities through regular updates (note: on Board agenda for September 2016)

Ongoing

- Retain members through annual renewal process
- Expand the number of individual members within existing member agencies
- Increase Chapter Chair outreach
- Encourage volunteers for specific Chapter tasks

- Incorporate volunteer leadership messaging into new member orientation in conjunction with Annual Conference
- Encourage all committees to have members in addition to officers
- Ensure the strategic plan is integrated into the CSMFO budget cycle and budget allocations reflect strategic priorities adopted by the Board of Directors
- Review marketing brochure and update if necessary to market to public agency decision makers
- Communicate the value and position of CSMFO to outside stakeholders (continue relationships with GFOA, LCC)
- Develop a strategy to recruit 10 new agencies
- Executive Committee approval of new Chairs and Vice Chairs
- Develop ideas to increase and engage the number of individual members within existing member agencies
- Develop a consistent organization-wide communication strategy
- Redistribute program content from Annual Conference throughout the year through Chapter meetings and webinars
- Invite State Controller to the Annual Conference (as CSMFO guest?)
- Continue to increase the number of webinars and expand the size of the webinar library
- Evaluate need for additional live courses throughout the year
- Establish an inventory of existing professional standards and certifications to determine if gaps exist

For Consideration in 2017-2019 Plan

- Develop/implement committee membership application process, with selection by committee leadership (note: volunteer form implemented; is this different than an “application”?)
- Develop/implement a committee member evaluation process to provide input to the incoming president; ask for interest in other committees and/or committee leadership
- Consider formalizing the role of past presidents and past committee/chapter chairs to retain knowledge and foster continuity
- Streamline goals in future three-year plans to focus just on priority items
- Invest in a survey instrument that queries the membership on key data points, and commit to using the data collected to sustain the organization (note: Survey Monkey account secured; develop structure for querying the membership?)
- Expand communication methods to reach beyond the membership
- Survey membership to determine if there are needs CSMFO is not meeting (at large and within Chapters)
- Develop non-member database in inactive Chapters
- Gather and analyze data on current student members and develop a plan to promote the profession
- Evaluate alternatives for communications and how they complement current messaging (social media, Magazine, website, etc.)
- Consider database and listserv/forum upgrades
- Don Maruska succession planning?



Melissa Dixon <mdixon@smithmooreassoc.com>

Fwd: Resignation

1 message

Melissa Dixon <melissa.dixon@staff.csmfo.org>
To: Melissa Dixon <melissa.dixon@staff.csmfo.org>

Tue, Sep 20, 2016 at 10:03 AM

----- Forwarded message -----

From: **John Adams** <JAdams@toaks.org>
Date: Mon, Sep 19, 2016 at 11:20 PM
Subject: Fwd: Resignation
To: melissa.dixon@staff.csmfo.org

FYI

John F. Adams
City of Thousand Oaks

Sent from my iPad

Begin forwarded message:

From: "Barb Home"
Date: September 19, 2016 at 8:17:18 PM PDT
To: "John Adams" <JAdams@toaks.org>
Subject: Resignation

John,

Please accept this email as my notice of resignation of my board position. I have retired from the City of Lancaster effective 9/3/16. It has been my pleasure to serve the CSMFO throughout my career.

Barbara Boswell



CSMFO BOARD REPORT

DATE: September 28, 2016

FROM: CSMFO Communications Task Force

SUBJECT: Proposal for new Communications standing committee

Background:

In September 2015, the CSMFO Board of Directors approved a number of communications initiatives, including development of a style guide, communications policies and, most notably revamping the CSMFO MiniNews into the CSMFO Magazine. A Communications Task Force, comprised of representatives from other leadership roles, was established to help guide these efforts.

The Board approved the first draft of the style guide in early 2016, noting that there were items of concern that would need to be added to the guide as time progressed, including determining the appropriate use of which logo iteration for which medium and developing a PowerPoint template for CSMFO presentations. No efforts have been made to date on the communications policies.

The CSMFO Magazine premiered with the March issue, rolled out in hard copy in conjunction with the Annual Conference. The initial advertising packages sold consisted of a 12-month commitment (March 2016 – February 2017). No efforts have been made to date with regard to advertising beyond the initial promotion (or the initial 12-month period).

The CSMFO Magazine has been a huge success, with nothing but praise on the quality and content from the membership. It has also, however, been an extraordinary amount of work. With the structure of the Task Force being somewhat nebulous, the job of managing the Magazine has fallen to Executive Director Melissa Dixon and President John Adams. Other volunteers have offered to assist with brainstorming authors and subtopics for each issue of the Magazine, with John functioning as the final say on content. While this is working in the short-term, it lacks long-term viability.

The Task Force convened recently and discussed the concept of creating a Communications standing committee going forward. The Task Force was in favor of having a standing committee responsible for either direct oversight on CSMFO communications or provides guidance to committee and chapter on their own announcements. It also discussed and was in favor of reducing the frequency of the CSMFO Magazine from 12 issues annually to six, producing an issue on the months GFOA does not.

The Communications Committee Chair would serve as the Editor for the CSMFO Magazine, ultimately responsible for setting issue topics, identifying and contacting authors, managing the advertising program, etc. Other committee members, including possibly a commercial member advisor, could be given responsibilities relating to these tasks, either on a permanent or per issue basis, at the discretion of the Chair. In addition to managing the Magazine, the Communications Committee would oversee: the communications policies project (with final review of the Administration Committee); updates to the style guide; social media; CSMFO marketing collateral (in conjunction with other committees as necessary/appropriate); determining distribution of the Magazine.

Fiscal Impact:

Creating a new standing committee would mean inviting an additional 3-5 people to the Planning Session and President's Dinner each year. Estimated cost of this is \$2,500 annually.

Currently CSMFO mails a small number of hard copies (roughly 100 per month) to advertisers, authors, board members and any member who specifically requests it. The approximate cost of this is \$1500 per issue. Reducing the number of issues to six annually down from 12 could potentially save \$9,000. (This presumes advertising income can remain the same for a reduced number of issues. Advertising rates were very low in 2016.)

Recommendation:

Direct the Administration Committee to revise the Policy & Procedures Manual to include a Communications Committee standing committee, with the duties as outlined above, for Board approval at the October Board meeting. The Communications Committee should take effect December 1, 2016, with the appointees as of December 2016 staying in office through the 2017-18 appointment year.



CSMFO BOARD REPORT

Date September 28, 2016

FROM: Stephen Parker,
 Vice-Chair, Administration Committee

SUBJECT: CSMFO Weekend Training Handbook

BACKGROUND

CSMFO offers an annual weekend training session to promote ongoing continuing education and professional development of members. The Weekend Training Handbook provides guidance for planning the event and was last approved by the Board in 2013. Recently, the Career Development Committee revised the handbook to include additional parameters related to site selection.

When the draft Weekend Training Handbook was presented to the Board in July, issues were raised regarding the lack of flexibility that specific dollar amounts listed in the additional parameters afforded. The Administration Committee worked with members of the Career Development Committee to come up with an alternative that utilizes percentages based on the government per diem rate and government meal rates instead of specific dollar amounts as guides. The attached Weekend Training Handbook identifies the revised parameters in Site Selection on page 3.

The intent of the revision is to minimize the cost of the weekend training session for participants without requiring annual adjustments to dollar amounts.

RECOMMENDATION

That the Board adopt the revised Weekend Training Handbook as presented.



WEEKEND TRAINING HANDBOOK

September 2016

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INTRODUCTION

CSMFO promotes excellence in financial management through innovation, continuing education and the professional development of members.

To this end, the Weekend Training provides members with education and skills necessary to carry out a high level of professionalism in the field of municipal finance. The annual two and half day event, generally held in November, is one of the activities under the purview of the Career Development Committee. Attendance will be limited to 40 people. The Career Development Committee will identify a Weekend Trainer Coordinator who will be largely responsible for handling the details of the event. The Career Development Committee will have oversight of this individual.

The following is intended to be a guide for both the Career Development Committee and staff to facilitate the planning and execution of this event.

SITE SELECTION

The location rotates north one year and south the next; opposite that year's Annual Conference. The city and venue of the Weekend Training can have a direct bearing on the event's success. CSMFO has retained a Meeting Planner to assist with site selection.

Steps for Site Selection:

March	Career Development Committee through the Weekend Training Coordinator identifies the city or cities
March	Meeting Planner submits RFP to hotels in identified areas
April	Meeting Planner reviews hotel proposals with Weekend Training Coordinator who will share and receive input from the Career Development Committee as needed
April/May	If the Career Development Committee deems it necessary, site visits occur. These site visits are to be coordinated by the Meeting Planner, but attended by no more than two (2) representatives identified by the Career Development Committee. One representative may include the local Chapter Chair who is familiar with location and can subsequently support the marketing of the Weekend Training. Costs for these site visits, if any, may be reimbursed under the Committee/Chapter Support line in CSMFO's budget, with prior approval of the Executive Committee. The Meeting Planner may be requested to attend the site visit by the Career Development Committee, but this would be at an additional staff cost, negotiated in advance and billed to the Committee/Chapter Support budget line item.
May	Site is selected and Meeting Planner negotiates contract
May/June	Hotel contract is submitted to the Board for approval

Site Selection Helpful Hints

The CSMFO Weekend Training Site Selection will be decided pending desired amenities. The important thing to remember when considering facilities is to put oneself in the participants' shoes, and try to determine what things they will or won't appreciate. Some items are requirements, others are merely desirable. Some of these include:

- Adequate and well-flowing meeting space
- Adequate number of hotel rooms in reasonable proximity to host hotel/facility
- Quality and conditions of meeting space
- Quality and condition of hotel rooms
- Hotel affordability
- Location (is the city/location a draw for the members?)
- Transportation (convenience to major airport, shuttle availability, affordability)
- Location relative to leisure activities
- Direct billing must be made available

Desirable Criteria To Be Evaluated

In addition to the helpful hints, desirable criteria for the Weekend Training Program include:

- Single/Double Rooms for 35-40 Guests at 125% of the government per diem rate of tax/resort fee/other special charges
- Minimum room nights NTE 50
- Food and Beverage Minimum NTE \$3,600 inclusive of tax/tip
- Lunch menu NTE 150% of government meal rate inclusive of tax/tip, Dinner menu NTE 150% of government meal rate inclusive of tax/tip
- Separate Meeting Space (no less than 1,500 sq. ft.) able to accommodate 40 Class Room Style, at no additional charge with minimum room night pickup
- Audio Visual (Screen, Cart, electrical) at a 10% discounted price from usual hotel price
- Overnight/Daily Parking NTE 20% of room rate
- Other Concessions as appropriately negotiated

BUDGET AND PRICING

The Career Development Committee is responsible for developing a budget for the Weekend Training, which it should present to the CSMFO Board of Directors for approval by July of each year. The budget projections should provide for the Weekend Training to break-even financially.

With the draft budget submission, the Career Development Committee should also seek the Board's approval for the Weekend Training rate(s). The cost of attending should include two nights' stay (Friday and Saturday). The option of adding the Thursday and/or Sunday night should be made available and will be the responsibility of the registrant. The cost of the additional night(s) must be at least equal to, and no greater than twenty-five dollars (\$25) more than, the cost of the negotiated room rate per night. There should also be a "Commuter Rate"

option, for those not wishing to utilize the overnight lodging.

PROGRAM DEVELOPMENT

The Career Development Committee is responsible for developing the program/agenda for the Weekend Training. Unless otherwise stated, steps below are the responsibility of the Career Development Committee.

In order to maintain the lowest cost possible for the Weekend Training, all speakers are requested to donate their time. Every effort should be made to minimize the cost to the speakers by selecting those with close proximity to the location of the training. If the program requires a paid speaker, the cost should be included in the draft budget presented to the Board. If the need is determined after the budget approval, the Career Development Committee will need to seek an amendment to the budget prior to the event.

Steps for Program Development:

August	Draft agenda completed
August/September	Contact all speakers
September	Collect speaker confirmations, including bios, AV needs and W9 (if being paid). Forward copies of bios and W9s to SMA staff; submit AV needs to Meeting Planner
September/October	Budget amendment, if needed
October	Collect copies of presentation/handouts from speakers

MARKETING

Once the program and budget are finalized, marketing should take place. This should consist of both a flyer, to be emailed to members and posted on the CSMFO website, and continuing email reminders up until the deadline to register. The Career Development Committee is responsible for developing the marketing collateral, but may utilize staff at SMA to help draft/design and distribute the flyer and any necessary emails.

Career Development Committee may contact the local Chapter Chair to assist in the marketing of the Weekend Training to encourage participation.

REGISTRATION

Pre-Registration is strongly encouraged to ensure that adequate planning and arrangements are made to accommodate each person's hotel, meals and materials. The Weekend Training Coordinator may accept Late Registrations (after the registration deadline) if it is determined there is available space to accommodate. On-site registration is not available.

Registration for the Weekend Training is to be handled by SMA staff. Once the dates and fees are finalized, the Career Development Committee should submit this information to SMA staff

to open online registration. As a general rule, online registration should be opened no later than six (6) weeks prior to the event SMA staff should provide periodic updates of registration numbers to Weekend Training Coordinator to allow the Career Development Committee to monitor the participation. The Weekend Training Coordinator may seek additional marketing efforts to boost participation. . The information on the registration page regarding the event can be continually updated as the program develops. These updates should be sent to SMA staff to ensure proper posting. The deadline to register shall be decided upon the discretion of SMA staff, but generally in conjunction with the hotel deadline to submit the rooming list (review current hotel contract for details). Career Development Committee should be allowed to concur on the registration deadline.

Immediately following the registration deadline, SMA staff will submit a master rooming list to the Meeting Planner and the Weekend Training Coordinator; SMA staff will submit CPE certificates and registration list, to Weekend Training Coordinator. If there are outstanding amounts due, SMA staff is to resolve prior to Weekend Training event.

HOTEL ARRANGEMENTS

Rooming Lists

The Meeting Planner is responsible for submitting the master rooming list to the hotel by the deadline stated in the contract.

Meal Choices and Quantities

The Weekend Training Coordinator is responsible for choosing the meal options provided to participants, generally breakfast and lunch for two days. When deciding upon the menu, the cost should be calculated including the tax and service charge (both outlined in the hotel contract), understanding that the service charge is taxable. Where possible, every effort should be made to negotiate Government Per Diem menu pricing.

The cost for the final food choices and quantities should be within that line in the Weekend Training budget approved by the Career Development Committee. The quantities ordered should not exceed the number of attendees registered, speakers and coordinator(s) and may, in fact, be less. The Meeting Planner may be consulted on determining quantities prior to communicating same to the hotel.

If the cost of the food exceeds the budgeted amount (if, for instance, there are more attendees than anticipated), the Career Development Committee Chair has the authority to approve additional monies for that line item. In the report to be presented to the Board a final budget versus actual accounting of the event should be distributed with explanations that explain the variance.

SPEAKER GIFTS

Speaker gifts may be provided and purchased in advance, provided the cost of same was

included in the budget as presented to and approved by the CSMFO Board of Directors.

ON-SITE COORDINATION

One (1) volunteer, as identified by the Career Development Committee, may provide on-site coordination for the Weekend Training. This volunteer would be responsible for checking people in at the door; adhering/following the agenda, including speaker time limits, breaks, and lunch and dinner; monitoring the morning and afternoon CPE sign in list and distributing CPE certificates at the end of the course.

This same volunteer (1) may be provided complimentary registration, including up to two (2) nights' lodging, provided the cost of same was included in the budget as presented to and approved by the CSMFO Board of Directors. Depending on the location of the event, the night before may be also be provided in order to ensure that the hotel and room are ready for registration the next morning.

MODERATING

A volunteer assigned to provide on-site coordination should also plan to moderate the Weekend Training, welcoming the speaker, providing speaker introductions and generally ensuring the room is set correctly and is comfortable.

HANDOUTS

The Career Development Committee generally through the Weekend Training Coordinator should create handouts (typically binders), including the speaker presentations and extra pages for notes. SMA staff may be utilized to create a cover page for the binder, if requested. The number of handouts created in advance should be equal to the number of registered attendees.

DINNER FUNCTIONS

Friday and Saturday dinners are included with the cost of the Full registration only, Commuter registration does not include dinners. One is generally at the hotel; the other generally offsite. The Weekend Training Coordinator may utilize the services of the Meeting Planner to assist with any dinner functions being held at the hotel. The cost of the dinner functions shall be included in the budget submitted to the Board of Directors for their approval.

EVALUATIONS

The Career Development Committee should develop an electronic evaluation form to survey the attendees on the event. The evaluation should include questions regarding the hotel accommodations, the speaker (both presentation skills and knowledge of subject), ease of preregistration, value of event for the cost, etc. This should be conducted as soon after the event

as possible, but generally not more than 30 days after the event.

REVIEW OF HOTEL BILL

Both the Weekend Trainer Coordinator and the Meeting Planner should review the bill for accuracy prior to any payment to be made. Any items of concern shall be communicated to the hotel through the Meeting Planner. Direct billing is to be used and shall be a site requirement.

REPORTING

The Career Development Committee should develop a report to present to the CSMFO Board of Directors in either December or January that outlines the event program, provides a budget versus actual financial report, summarizes the event evaluations and provides direction on the following year's Weekend Training.

APPENDIX: TIMELINE

MONTH	ITEM	RP
March	Identify city or cities	CDC
March	Submit RFP to hotels in identified areas	MP
April	Review hotel proposals	CDC/MP
April/May	Site visits (if deemed necessary) occur (coordinated by MP)	CDC
May	Site is selected	CDC
May	Contract negotiated	MP
May/June	Hotel contract is submitted to the Board for approval	CDC
July	Present budget to Board for approval	CDC
August	Draft agenda completed	CDC
August/September	Contact all speakers	CDC
September	Open event registration	SMA
September through November	Market the event	CDC/SMA
September	Collect speaker confirmations	CDC
September	Submit bios and W9s to SMA staff	CDC
September	Submit AV needs to MP	CDC
October	Collect copies of presentation/handouts from speakers	CDC
October/November	Close event registration	SMA/CDC
November	Send master rooming list to hotel	MP
November	Registration list, CPE certificates, name tags, and copy of master rooming list to CDC/Weekend Training Coordinator	SMA
November	Purchase speaker gifts, if any	CDC
November	Finalize menu selections and quantities	CDC
November	Submit BEOs to hotel	MP
November	Copy of executed BEOs to CDC/on-site volunteers	MP
November	Create handouts/binders	CDC
November	Create and distribute online survey	CDC
November	Review/pay hotel bill	CDC/MP
December/January	Report to Board	CDC

Legend:

SMA – Smith Moore & Associates

MP – Meeting and Management & Associates

CDC – Career Development Committee / Weekend Training Coordinator



CSMFO BOARD REPORT

Date: September 28, 2016

FROM: Ernie Reyna, Administration Committee Chair

SUBJECT: Badawi & Associates Contract

DISCUSSION

At the January 23, 2014 meeting, the Board of Directors gave their approval to move forward with an agreement for a “Beginning Introduction to Governmental Accounting” instructor. This contract represents a continuation of Ahmed Badawi’s contract; however, Mr. Badawi has asked that the contract be drawn up between CSMFO and Badawi & Associates. In addition, Mr. Badawi has asked for the use of substitute instructors from his firm should he be unable to conduct a course. Mr. Badawi has provided bios for the two instructors listed as substitutes, which are also attached to this Board Report. The Administration Committee has met and discussed the contract for Badawi & Associates and is recommending moving forward with this contract.

This contract will be for three (3) calendar years beginning in 2017 and ending in 2019. Badawi & Associates will be paid at the rate of \$1,000 per course as well as reasonable travel and lodging expenses in conjunction with the courses and \$10 per course attendee to cover the cost of providing printed training material.

The Administration Committee believes that Badawi & Associates will continue to provide valuable resources to the members of CSFMO and brings many years of experience. Ahmed Badawi has been practicing public accounting since 1998 and specializes in audits of governmental agencies, healthcare companies and nonprofit organizations. Monica Singhai is listed as one the of substitutes and has over 15 years of audit experience focusing on government entities. Mitesh Desai is the other substitute and has over eight years of experience auditing municipal entities.

RECOMMENDATION

It is recommended that the Board of Directors review, discuss and approve the proposed contract for Badawi & Associates.

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and effective as of January 1, 2017 between the California Society of Municipal Finance Officers (“CSMFO”), a nonprofit corporation located in Sacramento, California, and Badawi & Associates, (“Consultant”), a partnership located in Oakland, California. In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

1. TERM

This Agreement is for professional services provided during calendar years 2017, 2018, and 2019.

2. SCOPE OF WORK TO BE PERFORMED

Consultant shall perform all tasks and successfully complete all duties described and set forth in Exhibit A, attached hereto and incorporated herein.

3. DUE DILIGENCE

Consultant shall at all times faithfully, competently, and to the best of his or her ability, experience, and talent, perform all tasks described herein. In providing professional services, Consultant agrees to work in a manner consistent with the best interests of CSMFO as is required of Consultant in meeting the obligations of this Agreement.

4. CSMFO MANAGEMENT

CSMFO’s Executive Director shall represent CSMFO in all matters pertaining to the administration of this Agreement including review and approval of all professional services performed by Consultant, but not including the power to enlarge the scope of work to be performed or change the compensation due to Consultant. CSMFO’s Executive Director shall be authorized to act on CSMFO’s behalf, and to execute all necessary documents related to the administration of this Agreement.

5. COMPENSATION

- (a) CSMFO agrees to pay Consultant the following fee for professional services which are specified and detailed in Exhibit A:

- \$1,000 per Introduction to Governmental Accounting course instruction.

The Career Development Committee is responsible for scheduling Introduction to Governmental Accounting courses, and may do so as needed during the course of this contract, within the budgetary authorization established by the CSMFO Board of Directors.

In addition to the above stated fees, CSMFO shall provide Consultant reimbursement for reasonable travel and lodging expenses in conjunction with a scheduled course as well as \$10 per course attendee to cover the cost of providing printed training material.

- (b) Payments: Payment for services rendered will be made upon receipt of invoice and/or reimbursement request from Consultant.
- (c) Additional Services: Consultant shall not be compensated for services rendered in connection with performance of this Agreement that are in addition to those set forth in Exhibit A, unless such additional services are authorized in advance (via email) by the Executive Director, with approval from the Executive Committee. Additional services will be billed separately, at month-end, net 30 days.

6. SUSPENSION OR TERMINATION OF AGREEMENT WITHOUT CAUSE

- (a) CSMFO may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon Consultant at least thirty (30) days prior written notice. Upon receipt of said notice, Consultant shall immediately cease all work under this Agreement, unless the notice provides otherwise. If CSMFO suspends or terminates a portion of this Agreement, such suspension or termination shall not make void or invalidate the remainder of this Agreement.
- (b) In the event this Agreement is terminated pursuant to this Section, CSMFO shall pay to Consultant the actual value of the work performed up to the time of termination, provided that the work performed is of value to CSMFO.

7. DEFAULT OF CONSULTANT

- (a) The Consultant's failure to comply with the provisions of this Agreement shall constitute a default. In the event that Consultant is in default for cause under the terms of this Agreement, CSMFO shall have no obligation or duty to continue compensating Consultant for any work performed after the date of default and can terminate this Agreement immediately by written notice to Consultant. If such failure by Consultant to make progress in the performance of work hereunder arises out of causes beyond Consultant's control, and without fault or negligence of Consultant, it shall not be considered a default.
- (b) If the CSMFO President or designee, after consultation with the Executive Committee, determines that Consultant is in default in the performance of any of the terms or conditions of this Agreement, the CSMFO President or designee shall cause to be served upon Consultant a written notice of the default. The Consultant shall have ten (10) days after service of said notice in which to cure the default by rendering a satisfactory performance. In the event that the Consultant fails to cure its default within such period of time, CSMFO shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

8. OWNERSHIP OF DOCUMENTS

CSMFO agrees that all documents and curriculum are the property of Consultant. Should CSMFO be interested in using the documents after the termination date of this contract, a separate contract or contract addendum would need to be negotiated.

9. INDEMNIFICATION

Each party agrees to indemnify, defend and hold harmless the other party, its directors, officers, employees, agents and volunteers, from and against all claims and actions and all expenses incidental to such claims or actions, based upon or arising out of damage to property or injuries to persons or other harmful acts caused or contributed to by the other party or anyone acting under its direction, control, or behalf. This indemnity and hold harmless agreement will not be applicable to any liability based upon the sole negligence of any single party.

10. INSURANCE REQUIREMENTS

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit B, attached to and part of this Agreement.

11. INDEPENDENT CONSULTANT

- (a) Consultant is and shall at all times remain as to CSMFO a wholly independent Consultant. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Neither CSMFO nor any of its officers, employees, or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of CSMFO. Consultant shall not incur or have the power to incur any debt, obligation, or liability whatever against CSMFO, or bind CSMFO in any manner.
- (b) No employee benefits shall be available to Consultant in connection with the performance of this Agreement. Except for the fees paid to Consultant as provided in the Agreement, CSMFO shall not pay salaries, wages, or other compensation to Consultant for performing services hereunder for CSMFO. CSMFO shall not be liable for compensation or indemnification to Consultant for injury or sickness arising out of performing services hereunder.

12. LEGAL RESPONSIBILITIES

The Consultant shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Consultant shall at all times observe and comply with all such laws and regulations. CSMFO, and its officers and employees, shall not be liable at law or in equity occasioned by failure of the Consultant to comply with this Section.

13. UNDUE INFLUENCE

Consultant declares and warrants that no undue influence or pressure is used against or in concert with any officer or employee of CSMFO in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of CSMFO will receive compensation, directly or indirectly, from Consultant, or from any officer, employee or agent of Consultant, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Violation of this Section shall be a material breach of this Agreement entitling CSMFO to any and all remedies at law or in equity.

14. ASSIGNMENT

CSMFO and Badawai & Associates Consultant recognize and agree that this Agreement contemplates personal performance by Consultants and is based upon a determination of Consultant's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to CSMFO for entering into this Agreement was and is the professional reputation and competence of Consultants. Consultants included in the contract shall consist of Ahmed Badawi; however, if Mr. Badawi is unable to instruct a course, there shall be two designated instructors: Mitesh Desai and Monice Singhai. shall not assign the performance of this Agreement, nor any part thereof, nor any monies due hereunder, without the prior written consent of CSMFO.

15. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the parties relating to the obligations of the parties described in this Agreement. All prior or contemporaneous agreements, understandings, representations, and statements, oral or written, are merged into this Agreement and shall be of no further force or effect. Each party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

16. GOVERNING LAW

CSMFO and Consultant understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement.

17. NOTICES

Any notices which either party may desire to give to the other party under this Agreement must be in writing and may be given by personal service, delivery by a reputable document delivery service (with receipt showing date and time of delivery), or by U.S. Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To CSMFO: California Society of Municipal Finance Officers
1215 K Street, Suite 940
Sacramento, CA 95814
Attention: Executive Director

To Consultant: Badawi & Associates
180 Grand Avenue, Suite 955
Oakland, CA 94612

18. ACCEPTANCE AND APPROVAL OF AGREEMENT

The parties hereto have caused this Agreement to be executed and effective as of the commencement date stated herein.

Signature

Date

Melissa Dixon, Executive Director
California Society of Municipal Finance Officers

Signature

Date

Ahmed M. Badawi, CPA
Badawi & Associates

EXHIBIT A

SCOPE OF WORK TO BE PERFORMED

Consultant Agrees to Perform the Following Services for CSMFO:

- Conduct courses as scheduled by CSMFO on Introduction to Government Accounting.
- Prepare presentation and handout materials for all such courses scheduled.
- Perform on-site registration services for such courses.
- Conduct any follow-up services necessary to complete each course.
- Provide necessary documentation to the CSMFO staff to document CPE credit for course attendees.
- ~~Ahmed Badawi will serve as the main instructor for CSMFO courses; however, upon notice, Mr. Badawi has designated Mitesh Desai and Monice Singhai as substitutes in his absence.~~

EXHIBIT B
INSURANCE REQUIREMENTS

Prior to the beginning of and throughout the duration of this Agreement, Consultant will maintain insurance in conformance with the requirements set forth below.

1. Commercial General Liability Insurance: \$1,000,000 per occurrence.
2. Business Auto Coverage (if applicable): \$1,000,000 per accident.

Business Auto Coverage is required only if business autos are to be used in conjunction with performing duties under this Agreement. If Consultant or Consultant's employees will use personal autos in any way while performing duties under this Agreement, Consultant shall provide evidence of personal auto liability coverage for each such person.

3. Workers' Compensation Coverage (if Consultant has employees) providing statutory benefits as required by law with employer's liability limits no less than \$1,000,000 per accident.

Insurance procured pursuant to these requirements shall be underwritten by insurers that are admitted carriers in the state of California with an A.M. Best rating of A- or better and a minimum financial size VII.

Mitesh Desai, CPA

(510)768-8245 | mdesai@b-acpa.com

Summary

I have a total of eight years of municipal auditing experience which includes four years with Badawi and Associates, CPAs in addition to experience with a national firm. I have utilized this technical knowledge and experience to help municipalities strengthen their internal control policies and procedures. I manage and oversee financial statement audits, reviews, compliance audits, agreed upon procedure engagements, preparation of state controller reports and other consulting projects for a variety of clients.

I volunteers as a reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program), and is a member of the American Institute of CPAs and the California Society of CPAs.

Education

- University of California, Santa Barbara, B.A. in Business Economics with an emphasis in accounting

Relevant Experience and Responsibilities

Badawi and Associates, CPAs (February 2012 – Current)

Current Position – Senior Assurance Manager

- Manager on a variety of audits, including cities and special districts
- Manages and supervises staff on each engagement, with varying degree of experience
- Responsible for financial statement presentation, footnotes, management letters and other required communications
- Assists in the daily progress of audit fieldwork
- Conducts audit of federal programs pursuant to OMB Circular A-133/Uniform Guidance and *Government Auditing Standards*
- Responsible for identifying and recruiting talented professionals beginning or continuing their public accounting career
- Responsible for conducting trainings for audit staff

Caporicci and Larson, CPAs (acquired by Marcum LLP in 2010)

(September 2008– January 2012)

Last Position Held – Audit Senior

- Audit Senior on a variety of audits, including counties, cities, and special districts
- Supervises staff on each engagement, with varying degree of experience and reporting status of audit engagements to respective managers or partners
- Prepared drafts of financial statements, footnotes, management letters and other required communications for review by the manager or partner
- Assists in the daily progress of audit fieldwork
- Conducted audit of federal programs pursuant to OMB Circular A-133 and *Government Auditing Standards*

Affiliations and Designations

- Certified Public Accountant, State of California
- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Advanced Single Audit Certificate, AICPA

Summary

- Certified Public Accountant (CPA) with 15+ years of Audit experience with special focus on Government entities, School Districts, Not-For-Profits, and Employee Benefit Plans.
- Managed multiple audit engagements and provided expertise on GAAP and GASB Financial Statements and Compliance Audits.
- Established best practices on Accounting Policies, Financial statements, budgeting, and projections.
- In-depth experience in various Auditing software such as CS Engagement, Audit-ware, Caseware, ProSystem Engagement, and Accounting software such as QuickBooks and PeopleSoft.

Professional Experience**Senior Audit Manager at Badawi & Associates from June 2016 to present**

- Designing audit strategy, planning, and performance of audits.
 - Managing teams across multiple Audit engagements.
 - Interacting with client's management for audit planning, field work, audit issues & findings and reports.
 - Providing training, guidance and technical assistance to the team to ensure timely completion of work; reviewing of team's work papers.
-

Senior Audit Manager at Patel & Associates from February 2005 to June 2016

- Managed multiple audit engagements of government agencies, school districts, not-for profits and employee benefit plans.
 - Ensured timely completion of audit reports with the highest quality and under strict timelines across multiple simultaneous audits engagements
 - Coordinated with multiple clients to plan and prepare audit schedules within the limits of target dates and team's capacity.
 - Prepared audit engagement letters, audit-planning memoranda, audit plans, audit programs, and time budgets.
 - Managed and trained Senior Auditors and Staff Auditors on Audit processes, standards and regulations.
 - Led the design of test of controls, analytical review, and substantive testing of transactions and balances.
 - Ensured financial statement compliance with Generally Accepted Accounting Principles (GAAP) and implementation of new accounting standards.
 - Identified, communicated, and coordinated with clients to resolve the gaps in internal control processes and other findings.
 - Advised clients on improvement of internal control processes and methods to increase operational efficiency.
 - Implemented control mechanisms to ensure audit quality across teams.
 - Presented audit reports to governing boards and councils.
 - Attended multiple trainings and workshops, trained the team on new practices, implemented, and reviewed new standards and practices on a regular basis
 - Engaged in non-audit assurance engagements such as agreed-up-on procedures and review of financial statements.
-

Accountant at GlobalWays from February 2004 to January 2005

- Established and documented accounting system, procedures & internal controls.

- Designed Internal Control system that resulted in better monitoring & control of financial transactions.
 - Managed all aspects of corporate accounting and finances, including A/P, A/R, Payroll and Cash Management
 - Prepared weekly and monthly reports summarizing financial results. Complete monthly closings.
 - Reviewed customer contracts and ensured appropriate billing, tracking of revenue and collections.
 - Established automated accounting, invoicing, and billing procedures
 - Improved cash flow thru financial planning, budgeting & reporting.
-

Auditor at Aneja Associates from November 1998 to December 2001

- Conducted Internal Audit of HDFC, a premier Housing Loan Financing institution in India.
 - Conducted operational and management audits for the branches of the financial institution.
 - Conducted system audit of the new system implemented by the financial institution.
 - Recommended modifications required in design and process implementation that streamlined and improved the internal procedures and control of Loan Processing and Deposit Operations, Treasury & Legal Compliance Departments.
 - Recommended adaptation of new procedures, which helped in increasing the operational efficiency of the Loan Processing & Deposit Departments.
-

Trainee at Nripendra & Co from June 1995 to October 1998

- Conducted statutory & concurrent audits for the branches of nationalized banks. Through these audit, assisted the banks in improving the efficiency of the various operations.
 - Conducted audits of companies & firms for compliance to Company Law Statutory requirements.
 - Prepared financial statements & reports in compliance with Indian GAAP & IAS (International Accounting Standards) for public limited companies, partnership firms & individuals
 - Provided various tax services to individuals, firms & companies.
 - Prepared Project Financing Proposals for various clients
 - Budgeting, Financial Planning, Reporting
-

Education and Certifications

- Certified Public Accountant
- Chartered Accountant – ICAI, the premier institute in India for accountant and finance professionals
- Company Law Secretarial Practice certification - Final Group I, the premier institute in India for company law and secretarial practice, achieved 19th rank all over India in Intermediate exam
- Bachelor of Commerce, India

Other Certifications & Training

- Completed multiple CPE (Continuing Professional Education) courses conducted by CalCPA and AICPA every year to meet the requirement of maintaining CPA license.
 - PeopleSoft Financials and HRMS Training including SQR Reporting
-

Professional Activities

- Member, American Institute of Certified Public Accountants
- Member, California Society of Certified Public Accountants
- Member, Institute of Chartered Accountants of India.



CSMFO BOARD REPORT

Date: September 28, 2016

FROM: Ernie Reyna, Administration Committee Chair

SUBJECT: Michael Coleman Contract – Revenue Fundamental II Course

BACKGROUND

At its October 22, 2015 meeting, the CSMFO Board took action to implement a new core course – Revenue Fundamental I. This course was developed in part by Michael Coleman, and Lloyd De Llamas and Paula Cone of HdL, and sought to provide an overview of all local government revenues, and then go into specifics, particularly regarding sales and property tax, with exercises focusing on forecasting.

The core courses have now reached a point to where the Revenue Fundamentals are rolling out the second part of the courses: Revenue Fundamentals II, which will include topics such as user fees and rate setting; property related fees; development impact fees; benefit assessments; Mello-Roos, CFD taxes and other parcel taxes; and enhanced infrastructure financing districts.


The Revenue Fundamental II course will once again utilize the services of Michael Coleman as one of its instructors, and as the requested action by the Career Development Committee indicated at the October 22 Board meeting, the Administration Committee has reviewed the Michael Coleman contract as it pertains to the Revenue Fundamental Courses and it is being presented today.

DISCUSSION

The terms of Michael Coleman's contract are for a three year period beginning on January 1, 2017 and ending on December 31, 2019. Mr. Coleman will be paid at the rate of \$3,200 per course instructed, which include all expenses incurred. The Career Development Committee has the authorization to schedule up to two courses in a calendar year and should there be a need for any additional courses, this would then require approval from the CSMFO Executive Committee.

RECOMMENDATION

It is recommended that the Board of Directors review, discuss and approve the proposed contract for Michael Coleman with respect to the Revenue Fundamental II courses.



CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and effective as of January 1, 2017 between the California Society of Municipal Finance Officers ("CSMFO"), a nonprofit corporation located in Sacramento, California, and Michael Coleman ("Consultant"), an individual, located in Davis, California. In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

1. TERM

This Agreement is for professional services provided during the period beginning January 1, 2017 and ending December 31, 2019.

2. SCOPE OF WORK TO BE PERFORMED

Consultant shall perform all tasks and successfully complete all duties described and set forth in Exhibit A, attached hereto and incorporated herein.

3. DUE DILIGENCE

Consultant shall at all times faithfully, competently and to the best of his or her ability, experience, and talent; perform all tasks described herein. In providing professional services, Consultant agrees to work in a manner consistent with the best interests of CSMFO as is required of Consultant in meeting the obligations of this Agreement.

4. CSMFO MANAGEMENT

CSMFO's Executive Director shall represent CSMFO in all matters pertaining to the administration of this Agreement including review and approval of all professional services performed by Consultant, but not including the power to enlarge the scope of work to be performed or change the compensation due to Consultant. CSMFO's Executive Director shall be authorized to act on CSMFO's behalf, and to execute all necessary documents related to the administration of this Agreement.

5. COMPENSATION

- (a) CSMFO agrees to pay Consultant the following fee for professional services which are specified and detailed in Exhibit A:

- \$3,200 per each Revenue Fundamentals II course instruction

This fee includes all expenses incurred by Consultant.

The Career Development Committee is responsible for scheduling Revenue Fundamental courses, and may do so up to 2 occurrences annually during the course of this contract. Should the Career Development Committee wish to schedule more than two of these courses in any one year during the course of this contract, it may do so with prior approval from the Executive Committee.

- (b) Payments: Payment for services rendered will be made upon receipt of invoice and/or reimbursement request from Consultant.
- (c) Additional Services: Consultant shall not be compensated for services rendered in connection with performance of this Agreement that are in addition to those set forth in Exhibit A, unless such additional services are authorized in advance (via email) by the Executive Director, with approval from the Executive Committee. Additional services will be billed separately, at month-end, net 30 days.

6. SUSPENSION OR TERMINATION OF AGREEMENT WITHOUT CAUSE

- (a) CSMFO may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon Consultant at least thirty (30) days prior written notice. Upon receipt of said notice, Consultant shall immediately cease all work under this Agreement, unless the notice provides otherwise. If CSMFO suspends or terminates a portion of this Agreement such suspension or termination shall not make void or invalidate the remainder of this Agreement.
- (b) In the event this Agreement is terminated pursuant to this Section, CSMFO shall pay to Consultant the actual value of the work performed up to the time of termination, provided that the work performed is of value to CSMFO.

7. DEFAULT OF CONSULTANT

- (a) The Consultant's failure to comply with the provisions of this Agreement shall constitute a default. In the event that Consultant is in default for cause under the terms of this Agreement, CSMFO shall have no obligation or duty to continue compensating Consultant for any work performed after the date of default and can terminate this Agreement immediately by written notice to Consultant. If such failure by Consultant to make progress in the performance of work hereunder arises out of causes beyond Consultant's control, and without fault or negligence of Consultant, it shall not be considered a default.
- (b) If the CSMFO President or designee, after consultation with the Executive Committee, determines that Consultant is in default in the performance of any of the terms or conditions of this Agreement, the CSMFO President or designee shall cause to be served upon Consultant a written notice of the default. The Consultant shall have ten (10) days after service of said notice in which to cure the default by rendering a satisfactory performance. In the event that the Consultant fails to cure its default within such period of time, CSMFO shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

8. OWNERSHIP OF DOCUMENTS

CSMFO agrees that all documents and curriculum are the property of Consultant. Should CSMFO be interested in using the documents after the termination date of this contract, a separate contract or contract addendum would need to be negotiated.

9. INDEMNIFICATION

Each party agrees to indemnify, defend and hold harmless the other party, its directors, officers, employees, agents and volunteers, from and against all claims and actions and all expenses incidental to such claims or actions, based upon or arising out of damage to property or injuries to persons or other harmful acts caused or contributed to by the other party or anyone acting under its direction, control, or behalf. This indemnity and hold harmless agreement will not be applicable to any liability based upon the sole negligence of any single party.

10. INSURANCE REQUIREMENTS

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit B, attached to and part of this Agreement.

11. INDEPENDENT CONSULTANT

- (a) Consultant is and shall at all times remain as to CSMFO a wholly independent Consultant. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Neither CSMFO nor any of its officers, employees, or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of CSMFO. Consultant shall not incur or have the power to incur any debt, obligation, or liability whatever against CSMFO, or bind CSMFO in any manner.
- (b) No employee benefits shall be available to Consultant in connection with the performance of this Agreement. Except for the fees paid to Consultant as provided in the Agreement, CSMFO shall not pay salaries, wages, or other compensation to Consultant for performing services hereunder for CSMFO. CSMFO shall not be liable for compensation or indemnification to Consultant for injury or sickness arising out of performing services hereunder.

12. LEGAL RESPONSIBILITIES

Consultant shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. Consultant shall at all times observe and comply with all such laws and regulations. CSMFO, and its officers and employees, shall not be liable at law or in equity occasioned by failure of Consultant to comply with this Section.

13. UNDUE INFLUENCE

Consultant declares and warrants that no undue influence or pressure is used against or in concert with any officer or employee of CSMFO in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of CSMFO will receive compensation, directly or indirectly, from Consultant, or from any officer, employee or agent of Consultant, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Violation of this Section shall be a material breach of this Agreement entitling CSMFO to any and all remedies at law or in equity.

14. ASSIGNMENT

CSMFO and Consultant recognize and agree that this Agreement contemplates personal performance by Consultant and is based upon a determination of Consultant's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to CSMFO for entering into this Agreement was and is the professional reputation and competence of Consultant. Consultant shall not assign the performance of this Agreement, nor any part thereof, nor any monies due hereunder, without the prior written consent of CSMFO.

15. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the parties relating to the obligations of the parties described in this Agreement. All prior or contemporaneous agreements, understandings, representations, and statements, oral or written, are merged into this Agreement and shall be of no further force or effect. Each party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

16. GOVERNING LAW

CSMFO and Consultant understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement.

17. NOTICES

Any notices which either party may desire to give to the other party under this Agreement must be in writing and may be given by personal service, delivery by a reputable document delivery service (with receipt showing date and time of delivery), or by U.S. Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To CSMFO: California Society of Municipal Finance
Officers 700 R Street, Suite 2000
Sacramento, CA 95811
Attention: Executive Director

To Consultant: Michael Coleman
2217 Isle Royale Lane
Davis, CA 95616-6616

18. ACCEPTANCE AND APPROVAL OF AGREEMENT

The parties hereto have caused this Agreement to be executed and effective as of the commencement date stated herein.

Signature

Date

Melissa Dixon
CSMFO Executive Director

Signature

Date

Michael Coleman
Consultant

EXHIBIT A

SCOPE OF WORK TO BE PERFORMED

Consultant Agrees to Perform the Following Services for CSMFO:

- Conduct courses as scheduled by CSMFO on Revenue Fundamentals II
- Prepare presentation and handout materials for all such courses scheduled
- Perform on-site registration services for such courses
- Conduct any follow-up services necessary to complete each course

EXHIBIT B

INSURANCE REQUIREMENTS

Prior to the beginning of and throughout the duration of this Agreement, Consultant will maintain insurance in conformance with the requirements set forth below.

1. Commercial General Liability Insurance: \$1,000,000 per occurrence.
2. Business Auto Coverage (if applicable): \$1,000,000 per accident.

Business Auto Coverage is required only if business autos are to be used in conjunction with performing duties under this Agreement. If Consultant or Consultant's employees will use personal autos in any way while performing duties under this Agreement, Consultant shall provide evidence of personal auto liability coverage for each such person.

3. Workers' Compensation Coverage (if Consultant has employees) providing statutory benefits as required by law with employer's liability limits no less than \$1,000,000 per accident.

Insurance procured pursuant to these requirements shall be underwritten by insurers that are admitted carriers in the state of California with an A.M. Best rating of A- or better and a minimum financial size VII.



CSMFO BOARD REPORT

Date: September 28, 2016

FROM: Ernie Reyna, Administration Committee Chair

SUBJECT: NBS Contract – Revenue Fundamental II Course

BACKGROUND

At its October 22, 2015 meeting, the CSMFO Board took action to implement a new core course – Revenue Fundamental I. This course was developed in part by Michael Coleman, and Lloyd De Llamas and Paula Cone of HdL, and sought to provide an overview of all local government revenues, and then go into specifics, particularly regarding sales and property tax, with exercises focusing on forecasting.

The core courses have now reached a point to where the Revenue Fundamentals are rolling out the second part of the courses: Revenue Fundamentals II, which will include topics such as user fees and rate setting; property related fees; development impact fees; benefit assessments; Mello-Roos, CFD taxes and other parcel taxes; and enhanced infrastructure financing districts.

The Revenue Fundamental II course will also utilize the services of the consulting firm “NBS” as one of its instructors, and as the requested action by the Career Development Committee indicated at the October 22 Board meeting, the Administration Committee has reviewed the NBS contract as it pertains to the Revenue Fundamental Courses and it is being presented today.

DISCUSSION

The terms of the NBS contract are for a three year period beginning on January 1, 2017 and ending on December 31, 2019. NBS will be reimbursed for all reasonable expenses related to the courses. The Career Development Committee has the authorization to schedule up to two courses in a calendar year and should there be a need for any additional courses, this would then require approval from the CSMFO Executive Committee.

RECOMMENDATION

It is recommended that the Board of Directors review, discuss and approve the proposed contract for NBS with respect to the Revenue Fundamental II courses.



CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and effective as of January 1, 2017 between the California Society of Municipal Finance Officers ("CSMFO"), a nonprofit corporation located in Sacramento, California, and NBS ("Consultant"), a corporation, located in Temecula, California. In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

1. TERM

This Agreement is for professional services provided during the period beginning January 1, 2017 and ending December 31, 2019.

2. SCOPE OF WORK TO BE PERFORMED

Consultant shall perform all tasks and successfully complete all duties described and set forth in Exhibit A, attached hereto and incorporated herein.

3. DUE DILIGENCE

Consultant shall at all times faithfully, competently and to the best of his or her ability, experience, and talent; perform all tasks described herein. In providing professional services, Consultant agrees to work in a manner consistent with the best interests of CSMFO as is required of Consultant in meeting the obligations of this Agreement.

4. CSMFO MANAGEMENT

CSMFO's Executive Director shall represent CSMFO in all matters pertaining to the administration of this Agreement including review and approval of all professional services performed by Consultant, but not including the power to enlarge the scope of work to be performed or change the compensation due to Consultant.

CSMFO's Executive Director shall be authorized to act on CSMFO's behalf, and to execute all necessary documents related to the administration of this Agreement.

5. COMPENSATION

- (a) CSMFO agrees to reimburse the Consultant for reasonable expenses related to Revenue Fundamentals II course instruction.
- (b) The Career Development Committee is responsible for scheduling Revenue Fundamental II courses, and may do so up to 2 occurrences annually during the course of this contract. Should the Career Development Committee wish to schedule more than two of these courses in any one year during the course of this contract, it may do so with prior approval from the Executive Committee.
- (c) Payments: Reimbursements will be made upon receipt of invoice and/or reimbursement request from Consultant.
- (d) Additional Services: Consultant shall not be compensated for services rendered in connection with performance of this Agreement that are in addition to those set forth in Exhibit A, unless such additional services are authorized in advance (via email) by the Executive Director, with approval from the Executive Committee. Additional services will be billed separately, at month-end, net 30 days.

6. SUSPENSION OR TERMINATION OF AGREEMENT WITHOUT CAUSE

- (a) CSMFO may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon Consultant at least thirty (30) days prior written notice. Upon receipt of said notice, Consultant shall immediately cease all work under this Agreement, unless the notice provides otherwise. If CSMFO suspends or terminates a portion of this Agreement such suspension or termination shall not make void or invalidate the remainder of this Agreement.
- (b) In the event this Agreement is terminated pursuant to this Section, CSMFO shall pay to Consultant the actual value of the work performed up to the time of termination, provided that the work performed is of value to CSMFO.

7. DEFAULT OF CONSULTANT

- (a) The Consultant's failure to comply with the provisions of this Agreement shall constitute a default. In the event that Consultant is in default for cause under the terms of this Agreement, CSMFO shall have no obligation or duty to continue compensating Consultant for any work performed after the date of default and can terminate this Agreement immediately by written notice to Consultant. If such failure by Consultant to make progress in the performance of work hereunder arises out of causes beyond Consultant's control, and without fault or negligence of Consultant, it shall not be considered a default.
- (b) If the CSMFO President or designee, after consultation with the Executive Committee, determines that Consultant is in default in the performance of any of the terms or conditions of this Agreement, the CSMFO President or designee shall cause to be served upon Consultant a written notice of the default. The Consultant shall have ten (10) days after service of said notice in which to cure the default by rendering a satisfactory performance. In the event that the Consultant fails to cure its default within such period of time, CSMFO shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

8. OWNERSHIP OF DOCUMENTS

CSMFO agrees that all documents and curriculum are the property of Consultant. Should CSMFO be interested in using the documents after the termination date of this contract, a separate contract or contract addendum would need to be negotiated.

9. INDEMNIFICATION

Each party agrees to indemnify, defend and hold harmless the other party, its directors, officers, employees, agents and volunteers, from and against all claims and actions and all expenses incidental to such claims or actions, based upon or arising out of damage to property or injuries to persons or other harmful acts caused or contributed to by the other party or anyone acting under its direction, control, or behalf. This indemnity and hold harmless agreement will not be applicable to any liability based upon the sole negligence of any single party.

10. INSURANCE REQUIREMENTS

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit B, attached to and part of this Agreement.

11. INDEPENDENT CONSULTANT

- (a) Consultant is and shall at all times remain as to CSMFO a wholly independent Consultant. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Neither CSMFO nor any of its officers, employees, or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of CSMFO. Consultant shall not incur or have the power to incur any debt, obligation, or liability whatever against CSMFO, or bind CSMFO in any manner.
- (b) No employee benefits shall be available to Consultant in connection with the performance of this Agreement. Except for the fees paid to Consultant as provided in the Agreement, CSMFO shall not pay salaries, wages, or other compensation to Consultant for performing services hereunder for CSMFO. CSMFO shall not be liable for compensation or indemnification to Consultant for injury or sickness arising out of performing services hereunder.

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To CSMFO: California Society of Municipal Finance
Officers 700 R Street, Suite 2000
Sacramento, CA 95811
Attention: Executive Director

To Consultant: NBS
870 Market Street
San Francisco, CA 94102
Attention: Tim Seufert

18. ACCEPTANCE AND APPROVAL OF AGREEMENT

The parties hereto have caused this Agreement to be executed and effective as of the commencement date stated herein.

Signature

Melissa Dixon
CSMFO Executive Director

Date

Signature

NBS
Consultant

Date

EXHIBIT A

SCOPE OF WORK TO BE PERFORMED

Consultant Agrees to Perform the Following Services for CSMFO:

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EXHIBIT B

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3. Workers' Compensation Coverage (if Consultant has employees) providing statutory benefits as required by law with employer's liability limits no less than \$1,000,000 per accident.

Insurance procured pursuant to these requirements shall be underwritten by insurers that are admitted carriers in the state of California with an A.M. Best rating of A- or better and a minimum financial size VII.



CSMFO BOARD REPORT

Date: September 15, 2016

FROM: Stephen Parker, Administration Committee Vice-Chair

SUBJECT: Annual Consultant Survey

BACKGROUND

The Administration Committee is charged with conducting an annual review of CSMFO consultants under contract. The following vendors have been included in this review:

1. Smith Moore & Associates – Management Services and Meeting Planning Services
2. Don Maruska – Coaching and Educational Planning Services
3. Michael Coleman – Legislative Analysis Services

DISCUSSION

The Administration Committee conducted its annual survey of Board Members, Committee Chairs/Vice Chairs and Chapter Chairs for the purpose of measuring satisfaction related to the services provided by contracted consultants. Additional efforts were made to remind potential respondents to complete the survey resulting in an increase in responses from 14 in 2015 to 30 in 2016.

In questions 1 through 3, respondents were asked to rate overall satisfaction with each consultant, ranging from excellent to poor. A summary of ratings received for each consultant is shown below including 2015 presented for comparison purposes:

Consultant	Excellent		Good		Fair		Needs Improvement		Poor		N/A or Skipped Question	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
SMA	21 70%	12 86%	6 20%	1 7%	1 3%	0 0%	0 0%	0 0%	0 0%	0 0%	2 7%	1 7%
Maruska	11 37%	9 64%	12 40%	4 29%	2 7%	1 7%	1 3%	0 0%	1 3%	0 0%	3 10%	0 0%
Coleman	22 73%	9 64%	4 14%	4 29%	1 3%	0 0%	0 0%	0 0%	0 0%	0 0%	3 10%	1 7%

In addition to providing ratings, respondents were given the opportunity to provide comments to questions 1 through 3. These comments are provided as an attachment to this report.

Question 4 asked Committee and Chapter Chairs whether contractors satisfied all contractual requirements from a chapter/committee perspective. The results for 2015 and 2016 are presented below:

Consultant	Yes		No		N/A or Skipped Question	
	2016	2015	2016	2015	2016	2015
SMA	14	6	-	-	16	2
Maruska	10	5	1	-	19	4
Coleman	11	2	-	-	8	7

Ten respondents answered question 5 which asked respondents whether CSMFO needs any additional consulting services. Six responses were “no.” The other responses are shown on the attached document.

Finally, question 6 asked respondents to provide any additional input related to consultant services. Six responses were received, with two of them indicating that they had no additional input. The remaining responses are presented on the attached document.

RECOMMENDATION

It is recommended that the Board of Directors review and discuss the annual consultant satisfaction survey results for 2016.

Attachment for Annual Consultant Survey Board Report

Question 1 – Comments related to the overall satisfaction with Smith Moore & Associates

They are very helpful in the support they provide, excellent customer service. They also provide very timely response.

Excellent support and response from the SMA team, with specific kudos to Justin Lewis and Melissa Dixon.

SMA does an excellent job facilitating the annual conferences, assisting in the various committee meetings, and making members aware of what's going on with CSMFO.

Smith Moore staff does an excellent job supporting CSMFO, in particular Melissa Dixon.

Attentive and responsive, comes up with suggestions

Top notch. Staff is very responsive and timely. They have been a great addition to the CSMFO organization.

Very helpful and responsive

I feel that CSMFO is headed to the future with SMA's support.

Very satisfied with Melissa Dixon's responsiveness, less satisfied with David Garrison & Amanda Smith

Question 2 – Comments related to the overall satisfaction with Don Maruska

Don is a key asset to CSMFO

Don's webinars are very good and provide timely information

Don has done a fine job over the years, seems unwilling to write magazine articles, and most webinars I have attended I have not found to be particularly worthwhile this year.

He has a unique way to really capture the subject matter with the speakers to convey to the participants .

I would rate this contract higher but I've only participated in 1 webinar hosted by Don. It was well done and I would attend other trainings with him. I still believe his coaching program is great and beneficial to the up and coming professionals.

From my perspective he does not do a number of things listed in his contract (or we could have others do them easily) and his hourly rate is astronomical if we were able to identify how many hours he actually spends. I think he's been instrumental in helping

Attachment for Annual Consultant Survey Board Report

CSMFO get to where it is and he does a very good job in running webinars, but that we're still grossly overpaying him now for things he's done for us in the past.

Question 3 – Comments related to the overall satisfaction with Michael Coleman

Our chapter has been dormant for a number of years. FY 2016-17 marks the first fiscal year of renewed effort to invigorate the chapter. MC will be presenting at our first chapter meeting next week, so I'll have a means to assess his services at that time.

Michael Coleman is always a joy to listen to.

I have not attended any of the meetings, but glad he is attending chapter meetings as a speaker, as I think it helps build attendance.

Can't wait to have him at our chapter meeting!

Question 5 – Does CSMFO need any other consulting services?

No, I think the volunteer efforts of the Board, committee members and chapter chairs/vice chairs fill the needs of the organization beyond what is provided by SMA, MC, and Don Maruska.

The addition of Neil Kupchin will be a wonderful choice to add to the value provided by the umbrella CSMFO to the chapter resources.

Long term planning (consistency)

I think we should engage someone to run the webinars going forward. Other little things always seem to creep up, but so far it seems like SMA has the ability to handle those items.

Question 6 – Additional Input

Believe we need to take a big picture look at the "value" we get from the Maruska contract. I think Don does a great job at what he does for us, but I believe the level of compensation we provide is more than the value received. That said, I recognize that if we failed to pay that amount, we'd likely lose his involvement with the organization, but think we could generally, replace that work with alternative resource that would prove adequate too.

I do not think Committee members should be micro-managing SMA in regard to weekend training. (Career Development) Admin should have final say to recommend to Board based upon working with SMA.

Attachment for Annual Consultant Survey Board Report

Training opportunities for Chapter Chair and Vice-Chair volunteers could greatly benefit the overall health of the organization. Having Neil tackle this idea would be great!

When the Maruska contract was adopted, it was said we would look into succession planning, but almost one year later, nothing has happened, yet. I really hope we don't waste the opportunity to address this during the Strategic Planning Session.



CSMFO BOARD REPORT

Date September 28, 2016

FROM: Scott Catlett
Career Development Committee Chair

SUBJECT: Request for Additional Funds to Enhance Support of the Career Development Committee by Smith Moore & Associates

Background:

Over the last five years, CSMFO has significantly expanded its career development offerings, including increasing the number of webinars, the frequency of core course offerings, and the number of core courses offered. As a result of these changes, the demands placed upon members of the Career Development Committee have increased significantly, particularly for those members of the Committee with responsibility for scheduling and managing a core course. While our volunteers are an excellent resource and continue to be willing to put in the time to make our core course program a success, the level of work required given the increase in course offerings can be difficult to manage in a volunteer capacity. Additionally, focusing on these activities largely prevents these members of the Committee from getting involved with some of the other aspects of the Committee's activities such as the webinar program, the coaching programs, and strategic planning for the future of CSMFO's career development offerings.

Over the last several months, the leadership of the Committee has discussed with the Executive Committee and the SMA staff the possibility of transitioning more of the administrative work related to the core course program to SMA. SMA is willing to take on the work, and at least preliminarily the Executive Committee has expressed informal support and recommended bringing this item forward for the full Board's consideration.

If approved, the additional services provided by SMA in lieu of work currently performed by volunteer members of the Career Development Committee would include:

- Fielding questions about meals and budget from course sites selected by the Career Development Committee

- Answering occasional phone calls or emails from prospective attendees regarding routine questions
- Coordinating with instructors and site contacts for material shipping and occasionally helping with tracing package delivery
- Monitoring registration numbers and if needed sending targeted emails to local chapters via the CSMFO listserv
- Creating a sign-in/out sheet to email to the course instructor (for CPE tracking) and the course site (for headcount for food)
- Being “on call” the morning of the class to assist remotely with any site issues, a lost instructor, or lost attendees
- Making contact with the site the day after training to get any feedback for future classes, obtain and verify food receipts, and provide final costs to the Career Development Committee for their tracking/analysis of course profitability
- Obtaining invoices from instructors, reviewing invoices for accuracy, and providing the final costs to the Career Development Committee for their tracking/analysis of course profitability
- Collecting sign-in/out sheets from instructors for processing of CPE credit and archiving
- Collecting course evaluations for archiving and sending to the Career Development Committee

After discussing these needs with SMA, a cost estimate for this additional scope to be added to the SMA contract would be between \$5,000 and \$7,500. If the Board concurs with the Committee’s request, the Administration Committee can work with SMA to draft an appropriate contract amendment and arrive at a final fee for this additional scope. Shifting these responsibilities from volunteers to SMA would ensure that the core course program remains successful as the frequency and number of courses continues to grow, while allowing the volunteer members of the Committee to focus their efforts on meeting the career development-related goals of the current and future strategic plans.

Recommendations:

That the CSMFO Board of Directors:

1. Approve in concept the move of core course-related administrative functions from volunteer members of the Career Development Committee to the SMA staff;
2. Direct the Career Development Committee Chair to work with SMA to add an appropriate line item and amount to the CSMFO budget to fund these administrative activities; and
3. Direct the Administration Committee Chair to draft an amendment to the SMA contract to add these administrative activities to the SMA scope of work and bring forward the amendment for approval by the Board.



CSMFO BOARD REPORT

Date September 28, 2016

FROM: Scott Catlett
Career Development Committee Chair

SUBJECT: Request for Board Feedback and Direction Regarding Career Development Committee Marketing Efforts

Background:

As part of the last CSMFO strategic plan, the Career Development Committee was directed to enhance the existing methods of communicating with the CSMFO membership regarding the career development offerings of the organization. At around the same time, the CSMFO staff expressed a concern that the Committee shares regarding the growing frequency of core course offerings having the unintended consequence of generating many, often overlapping emails to the membership regarding upcoming training opportunities. The Committee began looking at a way to address this issue approximately two years ago, but stopped pending a larger effort to develop a communications strategy for the entire organization.

With a new strategic planning process underway, the Committee wants to bring this issue to the Board's attention again and request feedback and direction. The Committee has worked with SMA to develop a draft strategy that would include sending an email on the 1st of the month and another on the 15th of the month that would highlight all of the career development offerings on the horizon. Samples of these emails are attached. These emails would be supplemented by emails from Don Maruska highlighting the webinar program in the same way as he does now as well as targeted emails from the Committee leadership and/or SMA staff bringing attention to special offerings such as the three infrequently-offered core courses and chapter-specific targeted emails for trainings being offered in more remote areas of the state.

Recommendation:

That the CSMFO Board of Directors provide feedback and direction to the Career Development Committee Chair regarding the Board's preference for marketing methods for the core course and webinar programs on a go-forward basis.



CSMFO Core Courses

Introduction to Governmental Accounting

Wednesday, August 10, 2016 - Watsonville

Wednesday, August 31, 2016 - Albany

Intermediate Governmental Accounting

Thursday, August 11, 2016 - Sacramento



CSMFO Chapter Meetings

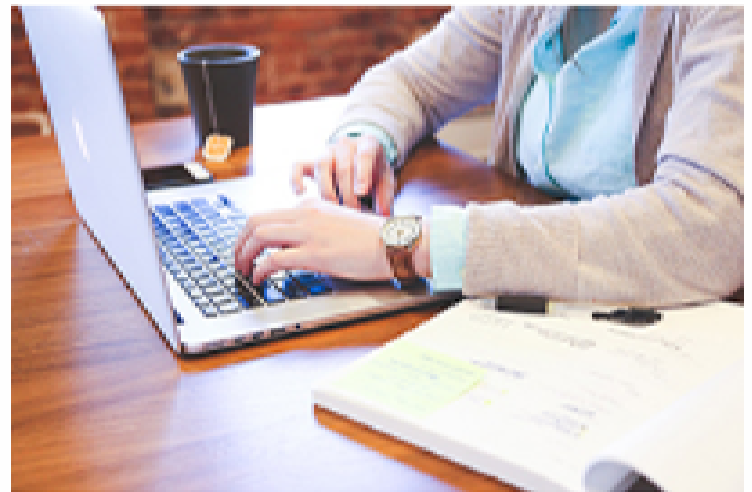
Peninsula Chapter Meeting

Friday, August 19, 2016

Redwood City

Coachella Valley Chapter Meeting

Tuesday, August 30, 2016 - Albany



CSMFO Webinars

What's your agency's exposure on new overtime ruling?

Wednesday, August 3, 2016

CSMFO Career Development Opportunities

CSMFO offers a variety of training resources to our members. We have a selection of core courses as well as chapter meetings and webinars!



August

Peninsula Chapter Meeting

- August 19 -
Redwood City

Power of Fiscal Policies

- Aug 23 -
San Leandro

Coachella Valley Chapter Meeting

- Aug 30 -
La Quinta

Introduction to Governmental Accounting

- Aug 31 -
Albany



September

Protecting Your Agency From Fraud

- Sep 7 -
Webinar

Revenue Fundamentals I

- Sep 16 -
San Leandro

Power of Fiscal Policies

- Sep 19 -
West Hollywood

Intermediate Governmental Accounting

- Sep 30 -
Moreno Valley



October

To Be Announced!

[Click here for a complete list of our current offerings!](#)



CSMFO BOARD REPORT

FROM: Steve Heide, Chair, Membership Benefits Committee
Drew Corbett, President-Elect

SUBJECT: Allocation for CSMFO Exhibit Booth

BACKGROUND

Each year at the conference, CSMFO maintains a presence in the exhibit hall, which in the past has been a table top display. The intent of having a table top display was to make both members and non-members aware of the array of offerings CSMFO membership brings to an individual. Over the past two years, the concept of the booth has grown, and last year the membership committee offered attendees the opportunity to interact with municipal finance experts in the booth area with its Ask the Expert sessions.

DISCUSSION

At the 2016 conference in Anaheim, it became clear that CSMFO has outgrown the table top concept. With the items the committee is displaying, as well as the Ask the Expert offering, the table top area is no longer sufficient to meet the needs of the organization. In addition, it has become apparent that we don't present ourselves with the professional image that a group of our size should have with a booth type of display.

President-Elect Drew Corbett asked SMA to review booth types with the intent of determining the needed outlay for a booth display. M&AMS has done some initial pricing to see what a free standing display may cost the organization. Initial pricing indicates that a well-designed booth display would range in cost from \$10,000 to \$30,000 and accommodate CSMFO for the next 5 – 7 years.

RECOMMENDATION

Since this is a mid-year expense that has not been budgeted, we are recommending an allocation of \$20,000 from reserves for a free-standing booth. The membership committee would work with M&AMS to determine a look and the requirements the group is intending to accomplish and get renderings that would come back to the Board of Directors for approval.



From: Drew Corbett, President-Elect
To: CSMFO Board of Directors
Subject: Proposed 2017 Conference Budget

This memo serves to highlight the major components of the 2017 conference budget for your consideration. This budget assumes revenues and expenses based on 1,015 attendees (601 government and 414 commercial) and, as drafted, results in a net loss of \$25,145. The main revenue and expense components are as follow:

Revenues	
Registration	\$322,825
Sponsors/Exhibitors	\$375,700
Pre-Conference	\$22,500
Miscellaneous	\$8,625
Total Revenues	\$729,650

Expenses	
Food and Beverage	\$219,735
President's Dinner/Out of State Guest Event	\$37,475
Thursday Night Event	\$135,750
Speakers	\$51,579
A/V + Convention Center	\$137,267
Print/Copy/Administration	\$86,280
Exhibit Hall	\$30,739
Gifts/Giveaways	\$31,975
Pre-Conference	\$15,230
Comps	\$8,765
Total Expenses	\$754,795

Some of the factors contributing to the net loss in the draft budget include:

- An additional \$14,500 to cover items specifically commemorating our 60th anniversary
 - \$6,500 for the production of a video that will premiere at the President's Dinner and be shown at the opening general session.
 - \$4,500 for an entrance sign to the convention center.
 - \$3,500 for special gifts for past presidents to be presented at the President's Dinner.
- \$12,100 to carpet the exhibit hall for noise reduction and a more professional appearance.
- A net increase of \$4,000 for shuttles due to our hotel locations.
- \$5,400 to provide members the ability to have professional headshots taken.

Thank you for your consideration.

Description	2016 Actual	2016 amount per SMA report dtd 5/23/16	Rate Dates	<-----2017----->		
				Est. Attend	Proposed Rate	2017 Budget
Government Registrations						
(comp reg: VIP, committee, past pres.)	24			30		
Govt Non Member-Full Reg - Early	21	10,475.00	open - 12/16/2016	20	510.00	10,200
Govt Non Member-Full Reg	1	560.00	12/17/16 - 1/18/17	1	560.00	560
Govt Non Member-Daily Reg - Early	14	4,400.00	open - to 1/18/17	5	275.00	1,375
Govt Non Member-Daily Reg	2	300.00	1/19 - conf	2	300.00	600
Govt Member-Full Reg-Early	622	227,890.00	open - 12/16/2016	465	370.00	172,050
Govt Member-Full Reg	84	37,665.00	12/17/16 - 1/18/17	60	420.00	25,200
Govt Member-Daily Reg-Early	19	3,775.00	open - to 1/18/17	8	200.00	1,600
Govt Member-Daily Reg	12	2,075.00	1/19 - conf	6	225.00	1,350
Govt Non Member-Full Reg-on site	2	1,190.00	1/19/17 - conf	2	665.00	1,330
Govt Member-Full Reg-on site	8	3,610.00	1/19/17 - conf	2	525.00	1,050
Sub-Total Government Registrations	809	291,940.00		601		215,315
Commercial Registrations	216	Comp		236	0.00	Comp
Conf-Com-Exhibitor-Addn	159	94,200.00	to conf.	115	600.00	69,000
Comm Non Member-Full Reg - Normal	28	20,495.00	to 1/18/17	20	710.00	14,200
Comm Non Member-Full Reg - Late		0.00	1/19 - conf	0	785.00	0
Comm Member-Full Reg-Normal	41	23,545.00	to 1/18/17	30	615.00	18,450
Comm Member-Full Reg - Late		0.00	1/19 - conf	1	675.00	675
Comm Member-Daily Reg - Normal	3	5,250.00	to 1/18/17	2	375.00	750
Comm member-Daily Reg - Late	4	1,700.00	1/19 - conf	3	425.00	1,275
Comm Non Member-Daily Reg - normal	6	2,580.00	to 1/18/17	4	430.00	1,720
Comm Non Member-Daily Reg - Late	4	1,920.00	1/19 - conf	3	480.00	1,440
Sub-Total Commercial Registrations*	461	149,690.00		414		107,510
Total Government/Commercial Registrations	1,270	441,630.00		1015		\$322,825
Pre-Conference Registrations						
Pre-Conference - Session A		6,450.00		90	150.00	13,500
Pre-Conference - Session B		9,200.00		60	150.00	9,000
Total Pre-Conference Registrations		15,650.00				\$22,500
Extra Meals						
Banquet		11,170.00		10	110.00	1,100
Total Extra Meals		11,170.00				\$1,100
Event Registrations						
Golf		12,280.00				
Tennis		800.00				800
Total Event Registration		13,080.00				\$800
Exhibitors Fees						
Exhibitors Fees - Other						
Sapphire Exhibitor	2	16,000.00		2	8,000.00	16,000
Platinum Package	10	60,000.00		8	6,000.00	48,000
Platinum Package with Sponsorship					0.00	0
Gold Package	9	40,500.00		9	4,500.00	40,500
Silver Package	50	149,800.00		55	3,000.00	165,000
Diamond Package	2	20,000.00		2	10,000.00	20,000
Diamond Jubilee Package	2	24,000.00		1	15,000.00	15,000
Bronze Package	25	42,450.00		20	1,800.00	36,000

Bronze Package - not for profit				1	1,200.00	1,200
Exhibitor Late Pmt. Fee - all levels					100.00	0
Sub-Total Exhibitor Fees	100	352,750.00		98		341,700
Sponsorships						
Non-Booth Diamond					10,000.00	0
Non-Booth Sapphire	1	7,000.00		1	7,000.00	7,000
Non-Booth Platinum	0	0.00		1	5,000.00	5,000
Non-Booth Gold	0	0.00		1	3,500.00	3,500
Non-Booth Silver	4	8,000.00		2	2,000.00	4,000
Non-Booth Bronze				1	1,500.00	1,500
President's Dinner Sponsor	1	5,000.00		1	5,000.00	5,000
Additional Sponsorship Monies		6,200.00		40	200.00	8,000
Daily Sponsor Registrations		1,500.00				
Sub-Total Sponsorships		27,700.00				34,000
Total: Exhibitor/Sponsorships	6	380,450.00		104		\$375,700
Conference Miscellaneous						
Misc Conference Income		1,780.00				6,000
Cancellation Fees		215.00			35 / 75	725
Total: Miscellaneous		1,995.00				\$6,725
Total - Revenue		863,975.00				\$729,650
Food & Beverage						
Tuesday - Volunteer - Lunch/Coffee		1,440.11		30	45.00	1,350
Tuesday - Board Meeting				35	15.00	525
Wednesday - Lunch		42,274.64		850	52.00	44,200
Wednesday - PM Break/Dessert		18,865.40				16,500
Wednesday - Exh Reception - Appetizers		25,950.13				15,000
Wednesday - Exh Reception - Drinks		5,031.26				5,000
Thursday Chapter Chair Breakfast		1,531.71		35	48.00	1,680
Thursday - Breakfast		46,254.28		700	48.00	33,600
Thursday - Coffee Service		14,734.06				11,000
Thursday - Lunch		54,074.30		900	52.00	46,800
Thursday - PM Break		28,172.61				12,300
Friday - Breakfast		35,377.56		550	45.00	24,750
Friday - Coffee Service						2,280
Friday - Lunch		1,245.13				0
Exhibit Hall Bev Service (Wed EH AM-coffee)		5,881.77				2,850
Water for Sessions						1,900
Total Food & Beverage		280,832.96				\$219,735
President's Dinners						
Tuesday Board, Presidents, Past Dinner		25,800.00				22,835
Entertainment, Transp, Décor, Favors		5,379.06				8,140
Out of State guest dinner		5,293.56				6,500
Total Presidents Dinner		36,472.62				\$37,475
Banquet						
Thursday Banquet - Music Entertainment		75,900.00				15,500
Thursday Banquet-Food/Open Bar		56,343.55				102,000
Thursday Banquet-Beverage tickets		69.00				8,250
Thursday Banquet - Decorations						10,000
Thursday Banquet - Miscellaneous		71,100.00				
Total Thursday Banquet		203,412.55				\$135,750
Speakers/Meetings/Scholarships						
Speakers - honorarium		50,800.00				42,500

Speaker Expenses - Lodging		2,321.39		15	171.95	2,579
Speaker Expenses - Travel expense		3,436.35				6,500
Speaker Expenses - Misc.		584.00				
Total Speaker Fees		57,141.74				\$51,579
Comps						
Other Guests Lodging (OOS Guests)		2,303.73		15	171.95	2,579
Board Scholarships		6,701.76		30	183.25	5,498
Comps-Other		-8,760.74		4	171.95	688
Total Comps		244.75				\$8,765
Meetings						
Audio Visual & Lighting		77,107.15				80,850
Conference additional production		300.00				12,210
WiFi Internet		12,000.00				15,525
Attendance Tracking/CPE		8,696.33				6,960
Meetings - Other		10.32				
Other Convention / Hotel Costs		665.00				21,722
Total Speakers/Meetings		98,778.80				\$137,267
Pre-Conference Workshop						
Pre-Conf - Food & Bev		5,310.61		150	45.00	7,890
Speaker Fees & Expenses						5,000
Pre-Conference - Other		2,357.51				2,340
Total Pre-Conference Workshop		7,668.12				\$15,230
Exhibits						
Decorator Booth Fee		5,918.00				7,508
Signage - exhibit hall		700.00				5,200
Security		1,783.50				996
Miscellaneous Additional exh hall needs		5,696.25				17,035
Total Exhibits		14,097.75				\$30,739
Gifts & Giveaways						
Conference Gifts/Attendees		31,645.77		1100	25.00	27,500
Speaker/Board/Committee Mementos		896.71		145		3,800
Gift Baskets (VIPs)		732.76		9	75.00	675
Total Gifts		33,275.24				\$31,975
Events						
Tournament Expenses		11,036.33				
Other Event Expenses		460.00				
Total Event		11,496.33				\$0
Printing, Copying & Administrative						
Conference Marketing		750.00				1,000
Conference Contract Services		56,514.00				54,569
Printing /Copy/Conference Media		10,396.49				10,400
President Expenses		394.35				500
Supplies - Badges, Ribbons, Etc.		1,054.85				250
Signage		457.25				500
Conf Committee Exp Incl. Lodging & Board mtg.		10,841.69				10,918
Staff Exp Inc. Lodging & Travel		11,328.97				8,143
Total Printing, Copying & Admin		91,737.60				\$86,280
Conference Exp Other (Prepaid future conf)						0
Prior Period Adjustment		150.00				0
Total Other		150.00				

Total - Expense		835,308.46				\$754,795
(Estimated) Revenue		\$863,975				\$729,650
(Estimated) Expenses		\$835,308				\$754,795
Net Income / Loss		28,666.54				-\$25,145



From: Drew Corbett, President-Elect
To: CSMFO Board of Directors
Subject: Proposed 2017 CSMFO Budget

This memo serves to summarize the 2017 CSMFO operating budget. Overall, operating expenses are budgeted to exceed operating revenues by approximately \$3,300, not including the annual conference budget, which is being presented separately. Highlights of the budgeted revenues and expenses are below.

Revenues:

	2016 Budget	2016 Year-End Estimate	2017 Budget	% Change – 2016 Budget to 2017 Budget
Operating Revenues	\$360,530	\$392,725	\$390,825	+8.4%
Program Revenues	<u>\$165,475</u>	<u>\$215,575</u>	<u>\$225,550</u>	+36.3%
Total Revenues	\$526,005	\$608,300	\$616,375	+17.2%

- Total revenues are up 17.2% from the 2016 budget but are aligned with expected actuals for 2016.
- Operating revenues are up approximately \$30,000 (8.4%), with the majority of that being an increase in budgeted advertising income.
- Program revenues are up approximately \$60,000 (36.3%) due to additional chapter income and increased class offerings (intermediate government accounting, revenue fundamentals I and II).

Expenses:

	2016 Budget	2016 Year-End Estimate	2017 Budget	% Change – 2016 Budget to 2017 Budget
Operating Expenses	\$393,514	\$412,914	\$424,179	+7.8%
Program Expenses	<u>\$148,125</u>	<u>\$166,729</u>	<u>\$195,488</u>	+32.0%
Total Expenses	\$541,639	\$579,642	\$619,667	+14.4%

- Total expenses are up 14.4% from the 2016 budget and up 7.3% from 2016 estimated actuals.
- Operating expenses are up approximately \$31,000 (7.8%), predominantly due to:
 - A \$15,000 increase in management and professional services, about half of which is related to new services provided to the Career Development Committee.
 - A \$15,000 increase for expenses related to the magazine (\$0 budgeted for the magazine in 2016; \$20,000 expected actuals).
- Program expenses area up approximately \$47,000 (32%), predominantly due to:
 - \$27,000 for increased class offerings (intermediate government accounting, revenue fundamentals I and II)
 - \$20,000 for increased Chapter expenses, which aligns with estimated 2016 actuals.

	2017 Budget	2016 Estimated Year-End	2016 Budget	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
<u>Operating Revenues</u>									
Membership dues	220,725.00	219,625.00	215,225.00	209,300.00	197,120.00	199,930.00	178,965.00	177,225.00	181,455.00
Interest income	3,000.00	4,000.00	2,000.00	1,600.94	479.50	717.91	974.20	1,196.59	1,107.00
Advertising income	151,000.00	153,000.00	127,205.00	109,760.00	109,955.00	97,471.25	79,262.50	59,490.00	52,555.00
Miscellaneous	-	-	-	-	-	-	5.00	108.00	1,822.00
Budget/CAFR fees	16,100.00	16,100.00	16,100.00	16,950.00	15,250.00	15,600.00	16,200.00	19,900.00	15,000.00
Subtotal Operating Revenues	390,825.00	392,725.00	360,530.00	337,610.94	322,804.50	313,719.16	275,406.70	257,919.59	251,939.00
<u>Program and Other Revenues</u>									
Chapter Income	90,000.00	87,000.00	50,000.00	73,163.77	33,577.37	-	-	-	-
Contributions and Donations	5,000.00	5,000.00	15,000.00	227.15	13,167.70	16,140.90	12,561.20	10,000.00	-
Webinar	3,000.00	2,250.00	3,000.00	2,500.00	3,775.00	2,075.00	3,115.00	2,625.00	-
Legislative seminar	-	-	-	-	-	-	-	8,029.00	6,465.00
Weekend Training (formally "Training")	20,000.00	20,000.00	20,000.00	19,775.00	17,975.00	15,050.00	11,875.00	11,900.00	13,250.00
Introduction To Government	19,800.00	28,125.00	19,800.00	14,250.00	13,760.00	15,300.00	7,100.00	5,300.00	10,600.00
Intermediate Government	49,500.00	43,500.00	39,600.00	66,000.00	37,350.00	37,000.00	6,335.00	10,450.00	-
Revenue Fundamentals I	15,000.00	10,500.00	-	-	-	-	-	-	-
Revenue Fundamentals II	7,500.00	-	-	-	-	-	-	-	-
CMTA/CSMFO Joint Education	3,750.00	3,600.00	2,475.00	5,512.50	3,787.50	5,175.00	-	-	-
Presentation Skills/Fiscal Policy	12,000.00	15,600.00	15,600.00	11,300.00	7,950.00	14,275.00	7,835.00	6,120.00	2,500.00
Subtotal Program and Other Revenues	225,550.00	215,575.00	165,475.00	192,728.42	131,342.57	105,015.90	48,821.20	54,424.00	32,815.00
Total Revenue from Operations	616,375.00	608,300.00	526,005.00	530,339.36	454,147.07	418,735.06	324,227.90	312,343.59	284,754.00
<u>Operating Expenses</u>									
President's expense	6,000.00	4,999.91	6,000.00	3,355.23	3,772.72	3,635.13	4,858.19	3,311.59	1,362.25
Board of Directors	4,600.00	4,600.00	4,600.00	4,991.36	3,032.99	3,132.14	650.00	3,871.40	5,809.49
Committee/Chapter support	5,000.00	5,000.00	5,000.00	2,619.80	1,663.50	4,459.49	527.28	155.64	963.15
Board planning session (Retreat)	31,700.00	33,100.00	33,200.00	31,379.46	29,389.35	23,075.39	25,222.88	23,950.40	23,478.06
Bad debt expense	-	-	-	-	-	-	200.00	-	-
Management & Professional Services	258,479.00	243,064.00	243,064.00	202,814.56	193,828.44	190,102.72	179,816.07	177,774.06	125,462.36
Office supplies/Storage	800.00	750.00	650.00	452.83	452.37	302.14	318.15	203.19	446.91
Merchant fees	20,000.00	18,750.00	25,000.00	14,004.08	8,997.45	19,664.59	14,808.99	13,671.48	10,787.14
Awards	5,000.00	6,500.00	500.00	351.71	216.35	456.19	-	223.27	332.67
Printing	13,500.00	13,250.00	13,000.00	12,594.26	10,000.82	11,452.64	9,905.40	9,813.92	11,241.39
Marketing/Membership	-	-	-	-	11,586.34	-	500.00	-	-
Magazine	15,000.00	20,000.00	-	-	-	-	-	-	-
Postage	2,500.00	2,500.00	2,000.00	1,730.79	2,952.88	3,265.07	4,575.98	6,917.96	5,644.27
Equipment lease	-	-	-	-	-	2,732.57	5,115.44	5,040.00	5,040.00
Telephone/Bridge calls	5,100.00	4,400.00	4,000.00	4,726.17	3,805.30	3,313.00	2,485.50	2,250.55	826.12
Web and technology expenses	19,000.00	19,000.00	19,000.00	13,145.47	12,299.00	13,382.92	11,454.96	12,147.46	10,472.46
Special Web Project	-	-	-	-	-	-	-	-	32,464.00
Travel	1,000.00	-	1,000.00	1,066.72	454.20	221.32	885.11	1,150.49	959.35
Audit	9,500.00	9,500.00	9,500.00	9,250.00	9,075.00	7,522.00	9,470.00	8,490.00	9,322.11
Insurance	2,000.00	2,000.00	2,000.00	1,660.00	1,576.00	2,094.00	2,260.00	2,400.00	2,430.00
Taxes	20,000.00	20,000.00	20,000.00	25,189.51	28,051.00	19,659.00	12,645.98	3,935.72	3,083.96
Miscellaneous	-	-	-	335.00	(499.61)	2,345.50	-	412.59	-
GFOA Reception	5,000.00	5,500.00	5,000.00	9,323.73	3,489.75	6,254.00	-	-	2,754.40
Donations	-	-	-	-	-	-	-	-	50,000.00
Subtotal Operating Expenses	424,179.00	412,913.91	393,514.00	338,990.68	324,143.85	317,069.81	285,699.93	275,719.72	302,880.09
<u>Program Expenses</u>									
Chapter Expenses	70,000.00	69,000.00	50,000.00	66,541.41	18,990.34	-	-	-	-
Legislative seminar	-	-	-	-	-	-	-	4,344.80	5,967.00
Weekend Training (formally "Training")	25,000.00	25,000.00	25,000.00	22,393.37	22,690.39	15,754.74	10,697.33	10,667.02	12,857.00
Introduction to Government	19,200.00	19,000.00	19,200.00	12,905.83	12,052.13	11,873.25	4,159.53	1,641.61	2,745.00
Intermediate Government	41,700.00	30,857.14	33,360.00	43,477.08	33,865.59	39,533.53	6,543.88	11,582.00	-
Webinar Expenses	2,500.00	2,500.00	2,500.00	500.00	-	-	-	-	203.00
Revenue Fundamentals I	12,664.00	6,500.00	-	-	-	-	-	-	-
Revenue Fundamentals II	6,332.00	-	-	-	-	-	-	-	-
Presentation Skills/Fiscal Policy	16,792.00	12,571.43	15,640.00	16,964.88	8,111.65	13,579.05	7,436.82	1,320.83	3,648.00
CMTA Collaboration	1,300.00	1,300.00	2,425.00	5,219.84	2,811.47	-	-	-	-
Subtotal Program Expenses	195,488.00	166,728.57	148,125.00	168,002.41	98,521.57	80,740.57	28,837.56	29,556.26	25,420.00
Total Expenses from Operations	619,667.00	579,642.48	541,639.00	506,993.09	422,665.42	397,810.38	314,537.49	305,275.98	328,300.09
Total Operating Rev over Exp	(3,292.00)	28,657.52	(15,634.00)	23,346.27	31,481.65	20,924.68	9,690.41	7,067.61	(43,546.09)
One-Time Budgeted Expenses	-	(10,000.00)	(12,500.00)	-	-	-	-	-	-
<u>Annual Conference</u>									
Conference revenues	729,650.00	864,535.00	701,200.00	666,100.00	630,390.00	557,240.00	586,880.21	462,370.00	532,710.00
Conference expenses	754,795.00	847,287.00	738,813.00	578,076.32	527,502.58	436,177.99	487,339.58	389,089.00	419,555.00
Subtotal Conference Rev over Exp	(25,145.00)	17,248.00	(37,613.00)	88,023.68	102,887.42	121,062.01	99,540.63	73,281.00	113,155.00
Total Revenue over Expenses	(28,437.00)	35,905.52	(65,747.00)	111,369.95	134,369.07	141,986.69	109,231.04	80,348.61	69,608.91

**California Society of Municipal Finance Officers
Budget Detail**

Acct No	Account Description / Line Item Detail		Budget 2017	FY 2017	Estimated YE	FY 2016	Budget	FY 2016	Actual	FY 2015	Actual	FY 2014
		Cost Per	Quantity 2016	Budget	Quantity 2016	Estimated	Quantity 2016	Budget	Quantity 2015	Actuals	Quantity 2014	Actuals
REVENUES												
4100	<u>Membership Dues</u>											
	Municipal	\$ 110.00	1200	\$ 132,000.00	1150	\$ 126,500.00	1150	\$ 126,500.00	1154	\$ 126,940.00	1102	\$ 121,220.00
	New Municipal thru June 30	\$ 110.00	90	\$ 9,900.00	90	\$ 9,900.00	90	\$ 9,900.00	105	\$ 11,550.00	79	\$ 8,690.00
	New Municipal Promotion/New Municipal June 30-Sept 30	\$ 55.00	50	\$ 2,750.00	100	\$ 5,500.00	50	\$ 2,750.00	37	\$ 2,035.00	27	\$ 1,485.00
	Fourth Municipal from Same Agency	\$ 75.00	170	\$ 12,750.00	170	\$ 12,750.00	170	\$ 12,750.00	240	\$ 18,000.00	207	\$ 15,525.00
	Other Gov	\$ 50.00	10	\$ 500.00	10	\$ 500.00	10	\$ 500.00	9	\$ 450.00	11	\$ 550.00
	New Other Gov thru June 30	\$ 50.00	10	\$ 500.00	10	\$ 500.00	10	\$ 500.00	25	\$ 1,250.00	7	\$ 350.00
	New Other Gov June 30-Sept 30	\$ 25.00	5	\$ 125.00	5	\$ 125.00	5	\$ 125.00	3	\$ 75.00	3	\$ 75.00
	Commercial	\$ 220.00	240	\$ 52,800.00	245	\$ 53,900.00	240	\$ 52,800.00	181	\$ 39,820.00	192	\$ 42,240.00
	New Commercial thru June 30	\$ 220.00	20	\$ 4,400.00	20	\$ 4,400.00	20	\$ 4,400.00	27	\$ 5,940.00	21	\$ 4,620.00
	New Commercial June 30-Sept 30	\$ 110.00	30	\$ 3,300.00	35	\$ 3,850.00	30	\$ 3,300.00	15	\$ 1,650.00	6	\$ 660.00
	Retired	\$ 20.00	65	\$ 1,300.00	65	\$ 1,300.00	65	\$ 1,300.00	59	\$ 1,180.00	56	\$ 1,120.00
	Education	\$ 20.00	10	\$ 200.00	10	\$ 200.00	10	\$ 200.00	8	\$ 160.00	7	\$ 140.00
	New Education	\$ 20.00	10	\$ 200.00	10	\$ 200.00	10	\$ 200.00	12	\$ 240.00	5	\$ 100.00
	Other/Misc.			\$ -		\$ -		\$ -		\$ 10.00		\$ 345.00
	SUBTOTAL			\$ 220,725.00		\$ 219,625.00		\$ 215,225.00		\$ 209,300.00		\$ 197,120.00
4200	<u>Interest Income</u>			\$ 3,000.00		\$ 4,000.00		\$ 2,000.00		\$ 1,600.94		\$ 479.50
4302	<u>Advertising Income</u>											
	Job Board Posts - Member	\$ 275.00	300	\$ 82,500.00	300	\$ 82,500.00	250	\$ 68,750.00	231	\$ 51,975.00	214	\$ 48,125.00
	Job Board Posts - Non-Member	\$ 400.00	150	\$ 60,000.00	155	\$ 62,000.00	125	\$ 50,000.00	202	\$ 55,550.00	207	\$ 56,925.00
	MiniNews Ads - Business Card/Small Sidebar - 1 issue	\$ 80.00		\$ -		\$ -		\$ -		\$ -		\$ -
	MiniNews Ads - Business Card/Small Sidebar - 3 issues	\$ 225.00		\$ -		\$ -	1	\$ 225.00		\$ -		\$ -
	MiniNews Ads - Business Card/Small Sidebar - 4 issues	\$ 290.00		\$ -		\$ -		\$ -		\$ -		\$ -
	MiniNews Ads - Business Card/Small Sidebar - full year	\$ 825.00		\$ -		\$ -		\$ -		\$ -	1	\$ 820.00
	MiniNews Ads - Quarter Page/Large Sidebar - 1 issue	\$ 100.00		\$ -		\$ -	1	\$ 100.00	1	\$ 100.00	1	\$ 100.00
	MiniNews Ads - Quarter Page/Large Sidebar - 3 issues	\$ 280.00		\$ -		\$ -		\$ -		\$ -		\$ -
	MiniNews Ads - Quarter Page/Large Sidebar - 4 issues	\$ 365.00		\$ -		\$ -		\$ -	1	\$ 365.00	1	\$ 365.00
	MiniNews Ads - Quarter Page/Large Sidebar - full year	\$ 1,020.00		\$ -		\$ -	4	\$ 4,080.00	1	\$ 1,020.00	1	\$ 1,020.00
	CSMFO Magazine Ads	various		\$ 8,500.00		\$ 8,500.00						
	Website Ads - Home Page - 3 months	\$ 450.00		\$ -		\$ -	1	\$ 450.00		\$ -	1	\$ 450.00
	Website Ads - Home Page - 6 months	\$ 750.00		\$ -		\$ -		\$ -	1	\$ 750.00	1	\$ 750.00
	Website Ads - Home Page - 12 months	\$ 1,200.00		\$ -		\$ -	3	\$ 3,600.00		\$ -	1	\$ 1,200.00
	Website Ads - Interior Page - 3 months	\$ 400.00		\$ -		\$ -		\$ -		\$ -		\$ -
	Website Ads - Interior Page - 6 months	\$ 650.00		\$ -		\$ -		\$ -		\$ -		\$ -
	Website Ads - Interior Page - 12 months	\$ 1,000.00		\$ -		\$ -		\$ -		\$ -		\$ -
	Other/Misc.			\$ -		\$ -		\$ -		\$ -		\$ 200.00
	SUBTOTAL			\$ 151,000.00		\$ 153,000.00		\$ 127,205.00		\$ 109,760.00		\$ 109,955.00
4470	<u>Miscellaneous Income</u>			\$ -		\$ -		\$ -		\$ -		\$ -
	<i>In 2012, this was a tax refund</i>											
4490	<u>Budget/CAFR Fees</u>											
	\$50 Submissions	\$ 50.00	8	\$ 400.00	8	\$ 400.00	8	\$ 400.00	9	\$ 450.00	10	\$ 500.00
	\$100 Submissions	\$ 100.00		\$ -		\$ -		\$ -	0	\$ -		\$ -
	\$150 Submissions	\$ 150.00	94	\$ 14,100.00	94	\$ 14,100.00	94	\$ 14,100.00	106	\$ 15,900.00	89	\$ 13,350.00
	\$200 Submission	\$ 200.00	8	\$ 1,600.00	8	\$ 1,600.00	8	\$ 1,600.00	3	\$ 600.00	7	\$ 1,400.00
	SUBTOTAL			\$ 16,100.00		\$ 16,100.00		\$ 16,100.00		\$ 16,950.00		\$ 15,250.00
4501	<u>Chapter Income</u>			\$ 90,000.00		\$ 87,000.00		\$ 50,000.00		\$ 73,163.77	77	\$ 33,577.37

**California Society of Municipal Finance Officers
Budget Detail**

Acct No	Account Description / Line Item Detail	Cost Per	Budget 2017 Quantity 2016	FY 2017 Budget	Estimated YE Quantity 2016	FY 2016 Estimated	Budget Quantity 2016	FY 2016 Budget	Actual Quantity 2015	FY 2015 Actuals	Actual Quantity 2014	FY 2014 Actuals
4503	<u>Contributions & Donations</u>											
	CalPSA			\$ -		\$ -		\$ 10,000.00		\$ -		\$ 10,000.00
	CalCPA			\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 227.15		\$ 3,167.70
	SUBTOTAL			\$ 5,000.00		\$ 5,000.00		\$ 15,000.00		\$ 227.15		\$ 13,167.70
4505	<u>Webinar Income</u>	\$ 25.00	120	\$ 3,000.00	90	\$ 2,250.00	120	\$ 3,000.00	100	\$ 2,500.00	151	\$ 3,775.00
4520	<u>Weekend Training</u>											
	Extra Hotel Night	\$ 150.00		\$ -		\$ -		\$ -	4	\$ 600.00	13	\$ 1,625.00
	Commuter Rate	\$ 400.00	7	\$ 2,800.00	7	\$ 2,800.00	7	\$ 2,800.00	5	\$ 2,000.00	3	\$ 1,050.00
	Regular Rate	\$ 475.00	27	\$ 12,825.00	27	\$ 12,825.00	27	\$ 12,825.00	23	\$ 10,925.00	36	\$ 15,300.00
	Regular Rate + Hotel Night	\$ 625.00	7	\$ 4,375.00	7	\$ 4,375.00	7	\$ 4,375.00	10	\$ 6,250.00		\$ -
	SUBTOTAL			\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 19,775.00		\$ 17,975.00
4570	<u>Intro to Government</u>	\$ 75.00	264	\$ 19,800.00	375	\$ 28,125.00	264	\$ 19,800.00	190	\$ 14,250.00	184	\$ 13,760.00
	8 classes planned for 2017											
4580	<u>Fiscal Policy</u>											
	8 classes planned for 2017											
	\$100 fee	\$ 100.00	0	\$ -	0	\$ -	0	\$ -	14	\$ 1,400.00	9	\$ 900.00
	\$150 fee	\$ 150.00	80	\$ 12,000.00	104	\$ 15,600.00	104	\$ 15,600.00	66	\$ 9,900.00	47	\$ 7,050.00
	SUBTOTAL			\$ 12,000.00		\$ 15,600.00		\$ 15,600.00		\$ 11,300.00		\$ 7,950.00
4590	<u>Intermediate Government Acct</u>	\$ 150.00	330	\$ 49,500.00	290	\$ 43,500.00	264	\$ 39,600.00	440	\$ 66,000.00	249	\$ 37,350.00
	8 classes planned for 2017											
4594	<u>CMTA/CSMFO Joint Education</u>	\$ 75.00	50	\$ 3,750.00	48	\$ 3,600.00	33	\$ 2,475.00	68	\$ 5,512.50	90	\$ 3,787.50
	1 class planned for 2017											
4595	<u>Revenue Fundamentals I</u>	\$ 150.00	100	\$ 15,000.00	70	\$ 10,500.00						
	2 classes planned for 2017											
4596	<u>Revenue Fundamentals II</u>	\$ 150.00	50	\$ 7,500.00		\$ -						
	1 class planned for 2017											
TOTAL REVENUE				<u>\$ 616,375.00</u>		<u>\$ 608,300.00</u>		<u>\$ 526,005.00</u>		<u>\$ 530,339.36</u>		<u>\$ 454,147.07</u>
EXPENSES												
6105	<u>Marketing/Membership</u>			\$ -		\$ -		\$ -		\$ -		\$ 11,586.34
6106	<u>Storage</u>			\$ 500.00		\$ 450.00		\$ 400.00		\$ 406.94		\$ 220.25
6110	<u>President's Expenses</u>											
	CMTA Conference Travel			\$ 500.00		\$ 500.00		\$ 500.00		\$ -		\$ 400.00
	WFOA Conference Travel			\$ 500.00		\$ 500.00		\$ 500.00		\$ 456.37		\$ 379.57
	OMFOA Conference Travel			\$ 500.00		\$ 500.00		\$ 500.00		\$ -		\$ 501.78
	AGFOA Conference Travel			\$ 1,000.00		\$ 964.69		\$ 1,000.00		\$ 386.50		\$ 547.97
	GFOA Conference			\$ 2,500.00		\$ 1,607.52		\$ 2,500.00		\$ 1,967.35		\$ 1,690.86
	Gifts			\$ 1,000.00		\$ 927.70		\$ 1,000.00		\$ 545.01		\$ 252.54
	SUBTOTAL			\$ 6,000.00		\$ 4,999.91		\$ 6,000.00		\$ 3,355.23		\$ 3,772.72

**California Society of Municipal Finance Officers
Budget Detail**

Acct No	Account Description / Line Item Detail	Budget 2017	FY 2017	Estimated YE	FY 2016	Budget	FY 2016	Actual	FY 2015	Actual	FY 2014
	Cost Per	Quantity 2016	Budget	Quantity 2016	Estimated	Quantity 2016	Budget	Quantity 2015	Actuals	Quantity 2014	Actuals
6115	<u>Board of Directors</u>										
	Meetings (in-person expenses)		\$ 4,500.00		\$ 4,500.00		\$ 4,500.00		\$ 4,991.36		\$ 3,032.99
	Supplies		\$ 100.00		\$ 100.00		\$ 100.00		\$ -		\$ -
	Gifts (business card holders in 2011)		\$ -		\$ -		\$ -		\$ -		\$ -
	SUBTOTAL		\$ 4,600.00		\$ 4,600.00		\$ 4,600.00		\$ 4,991.36		\$ 3,032.99
6120	<u>Committee/Chapter Support</u>										
	Committee Support		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 324.80		\$ 450.00
	Chapter Support		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 2,295.00		\$ 1,213.50
	SUBTOTAL		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00		\$ 2,619.80		\$ 1,663.50
6125	<u>Board Planning Session</u>										
	Lodging		\$ 10,000.00		\$ 8,000.00		\$ 12,000.00		\$ 11,728.28		\$ 10,297.06
	Audio/Visual		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 94.50		\$ 1,084.00
	Facilitator Fee		\$ 5,500.00		\$ 8,400.00		\$ 5,500.00		\$ 6,550.00		\$ 5,000.00
	Facilitator Travel/Expenses		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00		\$ 665.18		\$ 314.76
	Staff Travel/Expenses		\$ 1,200.00		\$ 1,200.00		\$ 1,200.00		\$ 1,208.81		\$ 969.61
	Team Building Activity		\$ 3,000.00		\$ 3,000.00		\$ 2,500.00		\$ 2,118.76		\$ 1,650.00
	Group Dinner		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00		\$ 4,066.02		\$ 7,297.66
	Meals (during meeting)		\$ 3,500.00		\$ 4,000.00		\$ 3,500.00		\$ 4,947.91		\$ 2,776.26
	SUBTOTAL		\$ 31,700.00		\$ 33,100.00		\$ 33,200.00		\$ 31,379.46		\$ 29,389.35
6140	<u>Management Services</u>										
	SMA Management Services (allocated a portion to Annual Conference)		\$ 150,951.00		\$ 139,266.00		\$ 139,266.00		\$ 121,333.56		\$ 111,247.12
	Accounting Services		\$ -		\$ -		\$ -		\$ 195.00		\$ -
	Coleman Services		\$ 13,800.00		\$ 13,600.00		\$ 13,600.00		\$ 6,400.00	*includes \$331.50 legal bill	\$ 8,478.32
6470	Coaching Program Consultant		\$ 93,728.00		\$ 90,198.00		\$ 90,198.00		\$ 74,886.00		\$ 74,103.00
	SUBTOTAL		\$ 258,479.00		\$ 243,064.00		\$ 243,064.00		\$ 202,814.56		\$ 193,828.44
6150	<u>Office Supplies</u>		\$ 300.00		\$ 300.00		\$ 250.00		\$ 45.89		\$ 232.12
6155	<u>Merchant Fees/Bank Charges</u>		\$ 20,000.00		\$ 18,750.00		\$ 25,000.00		\$ 14,004.08		\$ 8,997.45
6160	<u>Awards</u>		\$ 5,000.00		\$ 6,500.00		\$ 500.00		\$ 351.71		\$ 216.35
6165	<u>Printing</u>										
6167	Directory		\$ 11,000.00		\$ 10,517.90		\$ 12,000.00		\$ 12,290.13		\$ 8,941.00
	Annual Report		\$ -		\$ -		\$ -		\$ -		\$ -
6166	Other Printing		\$ 2,500.00		\$ 2,732.10		\$ 1,000.00		\$ 304.13		\$ 1,059.82
	SUBTOTAL		\$ 13,500.00		\$ 13,250.00		\$ 13,000.00		\$ 12,594.26		\$ 10,000.82
6170	<u>Magazine</u>		\$ 15,000.00		\$ 20,000.00		\$ -				
6175	<u>Postage</u>		\$ 2,500.00		\$ 2,500.00		\$ 2,000.00		\$ 1,730.79		\$ 2,952.88
6180	<u>Equipment Lease/Rental</u> (Rackspace)		\$ -		\$ -		\$ -		\$ -		\$ -
6185	<u>Telephone/Bridge Calls</u>										
	Land Line Usage		\$ 1,100.00		\$ 1,100.00		\$ 700.00		\$ 800.73		\$ 588.21
	Conference Calls		\$ 4,000.00		\$ 3,300.00		\$ 3,300.00		\$ 3,925.44		\$ 3,217.09
	SUBTOTAL		\$ 5,100.00		\$ 4,400.00		\$ 4,000.00		\$ 4,726.17		\$ 3,805.30
6190	<u>Web and Technology</u> (Action Logic)		\$ 19,000.00		\$ 19,000.00		\$ 19,000.00		\$ 13,145.47		\$ 12,299.00
6200	<u>Travel/Staff Expenses</u>		\$ 1,000.00		\$ -		\$ 1,000.00		\$ 1,066.72		\$ 454.20
	Staff travel not falling under another program area										
6220	<u>Audit & Tax Filing</u>		\$ 9,500.00		\$ 9,500.00		\$ 9,500.00		\$ 9,250.00		\$ 9,075.00
6230	<u>Insurance</u>		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00		\$ 1,660.00		\$ 1,576.00
	CSMFO has Directors & Officers insurance										
6240	<u>Taxes</u>		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00		\$ 25,189.51		\$ 28,051.00
6250	<u>Miscellaneous</u> (reversing DSA balance for Bill Statler)		\$ -		\$ -		\$ -	previous year adjustment	\$ 335.00		\$ (499.61)

California Society of Municipal Finance Officers
Budget Detail

Acct No	Account Description / Line Item Detail	Budget 2017	FY 2017	Estimated YE	FY 2016	Budget	FY 2016	Actual	FY 2015	Actual	FY 2014
	Cost Per	Quantity 2016	Budget	Quantity 2016	Estimated	Quantity 2016	Budget	Quantity 2015	Actuals	Quantity 2014	Actuals
6255	<u>GFOA Reception</u>		\$ 5,000.00		\$ 5,500.00		\$ 5,000.00		\$ 9,323.73		\$ 3,489.75
6401	<u>Chapter Expenses</u>		\$ 70,000.00		\$ 69,000.00		\$ 50,000.00		\$ 66,541.41		\$ 18,990.34
6420	<u>Weekend Trainings</u>		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00		\$ 22,393.37		\$ 22,690.39
6430	<u>Intro to Government</u>		\$ 19,200.00		\$ 19,000.00		\$ 19,200.00		\$ 12,905.83		\$ 12,052.13
6450	<u>Fiscal Policy</u>		\$ 16,792.00		\$ 12,571.43		\$ 15,640.00		\$ 16,964.88		\$ 8,111.65
6494	<u>Webinar Expenses</u>		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00		\$ 500.00		\$ -
6594	<u>CMTA/CSMFO Joint Education</u>		\$ 1,300.00		\$ 1,300.00		\$ 2,425.00		\$ 5,219.84		\$ 2,811.47
6480	<u>Intermediate Government Accounting</u>		\$ 41,700.00		\$ 30,857.14		\$ 33,360.00		\$ 43,477.08		\$ 33,865.59
6595	<u>Revenue Fundamentals I</u>		\$ 12,664.00		\$ 6,500.00		\$ -				
6596	<u>Revenue Fundamentals II</u>		\$ 6,332.00								
TOTAL EXPENSES			<u>\$ 619,667.00</u>		<u>\$ 579,642.48</u>		<u>\$ 541,639.00</u>		<u>\$ 506,993.09</u>		<u>\$ 422,665.42</u>
NET OPERATIONAL INCOME/LOSS			\$ (3,292.00)		\$ 28,657.52		\$ (15,634.00)		\$ 23,346.27		\$ 31,481.65
One-Time Budgeted Expenses			\$ -		\$ (10,000.00)		\$ (12,500.00)	*coms strategy	\$ -		
Other Income (Conference)			\$ 729,650.00		\$ 864,535.00		\$ 701,200.00		\$ 666,100.00		\$ 630,390.00
Other Expenses (Conference)			\$ 754,795.00		\$ 847,287.00		\$ 738,813.00		\$ 578,076.32		\$ 527,502.58
NET OTHER			<u>\$ (25,145.00)</u>		<u>\$ 17,248.00</u>		<u>\$ (37,613.00)</u>		<u>\$ 88,023.68</u>		<u>\$ 102,887.42</u>
TOTAL NET INCOME/LOSS			\$ (28,437.00)		\$ 35,905.52		\$ (65,747.00)		\$ 111,369.95		\$ 134,369.07