



Thursday, December 5, 2019

2:00 p.m. – 4:00 p.m.

Board of Directors Meeting

Call-in: 16699006833

Meeting ID: 388 985 592

Join Zoom Meeting <https://zoom.us/j/388985592>

1. Introduction
 - a. Welcome/Roll Call
 - b. Additions to Agenda
2. Consent Items 2:05 p.m.
 - a. Approval of minutes from Nov 2019
 - b. Financial reports from October 31, 2019
3. Discussion/Action Items 2:10 p.m.
 - a. Chapter Support (Margaret Moggia)
 - b. Bill Statler Contract Extension (Margaret Moggia)
 - c. PPAC Proposal (Margaret Moggia/John Adams)
 - d. Communications Committee Support (Marcus Pimentel)
 - e. Student Engagement Standing Committee (Jennifer Wakeman)
 - f. Audience Polling Software (Joan Michaels Aguilar)
 - g. Proposed Bylaws Amendment (Joan Michaels Aguilar)
 - h. 2020 Operating Budget (Steve Heide/Melissa Manchester)
 - i. 2020 Standing Committee Appointments (Steve Heide)
 - j. 2020 Board Meeting Dates (Steve Heide)
4. Committee Reports 3:15 p.m.
 - a. Administration (Kate Zawadzki)
 - b. Career Development (Laura Nomura)
 - c. Communications (Marcus Pimentel)
 - d. Membership (Grace Castaneda)
 - e. Professional Standards (Jason Al-Imam)
 - f. Program (Ronnie Campbell)

- g. Recognition (Sara Roush)
 - h. Technology (Matt Pressey)
- 5. Chapter Roundtable 3:30 p.m.
- 6. Director Roundtable 3:40 p.m.
- 7. Officer Reports 3:50 p.m.
 - a. President (Joan Michaels Aguilar)
 - b. Past President (Margaret Moggia)
 - c. President-Elect (Steve Heide)
- 9. Other Items
- 10. Future Topics
- 11. Upcoming Meeting:
Tuesday, January 28, 1-4pm
- 12. Adjournment 4:00 p.m.



**Thursday, November 7, 2019
2:00 p.m. – 4:00 p.m.
Board of Directors Meeting**

Joan Michaels Aguilar
Margaret Moggia
Ernie Reyna
Richard Lee
Carrie Guarino
Scott Catlett
Jennifer Wakeman
Will Fuentes
Kate Zawadzki
Grace Castaneda
Karan Reid
Jason Al-Imam

Kim Scott
Stephen Parker
David Cain
Stephanie Reimer
Matt Pressey
John Adams
Craig Boyer
Laura Nomura
Shayne Kavanagh
Harriet Commons
Teri Anticevich
Melissa Manchester

Introduction

The California Society of Municipal Finance Officers (CSMFO) Board of Directors via teleconference on Thursday, November 7, 2019. President Aguilar convened the meeting and confirmed a quorum was in attendance at 2:02 p.m. She congratulated Grace Castaneda and Stephen Parker for being elected to the Board of Directors, and Marcus Pimentel for being elected President-Elect. There were no additions to the agenda.

Consent Calendar

The Board addressed the consent calendar, which included the minutes from the October meeting and the September 2019 financial reports. Past President Margaret Moggia moved to approve the consent calendar with some minor edits to the October minutes. Director Ernie Reyna seconded and the motion passed unanimously.

Ad Hoc Follow Up

Past President Moggia provided the Board an update on the ad hoc working group relating to the contract with Smith Moore & Associates (SMA). She noted that the Board-approved addendum had been executed and a contract signed between SMA and MMM Management.

The ad hoc group has now turned its attention to a longer-term contract discussion, considering whether the existing scope of services needs to be revised. The group will return to the Board in December with a recommendation for moving forward.

GFOA Code of Ethics

Director Richard Lee presented to the Board the new GFOA Code of Ethics and related policies. There was discussion regarding CSMFO's existing Code of Ethics and whether this document conflicts. Director Jennifer Wakeman moved to adopt the GFOA Code of Ethics and endorse the new GFOA ethics policies. Past President Moggia seconded and the motion passed unanimously.

Appointment of Secretary/Treasurer

Past President Moggia reviewed with the Board the possible options for the appointment of a Secretary/Treasurer which, according to the Bylaws, must be a current member of the Board of Directors. President-Elect Steve Heide moved to appoint Director Richard Lee as the Secretary/Treasurer, and Director Carrie Guarino seconded. The motion passed unanimously.

Past Presidents Advisory Council (PPAC)

Past President Moggia reviewed with the Board the concept of forming a Past Presidents Advisory Council (PPAC), which is an idea that was generated several years ago as a means of keeping past presidents involved and engaged. Some ideas for PPAC responsibilities include serving as senior advisors on committees and assisting with the selection of the Distinguished Service Award. The Board provided direction to Moggia and Past President John Adams to return to the Board in December with a formalized proposal.

2023 Site Selection

Past President Moggia presented to the Board proposed contracts to hold the 2023 Annual Conference in Sacramento. Director Wakeman moved to approve the contracts as presented. Director Lee seconded and the motion passed unanimously.

Committee Reports

Administration

Chair Kate Zawadzki reported that the committee is working on a records retention policy, and on follow-up items from the SMA contract ad hoc reports.

Career Development

Chair Laura Nomura shared that Irwin Bornstein held his first Intermediate Government Accounting course, with fifty people in attendance; and that GFOA is working on assuming webinar responsibilities from Don Maruska and would be facilitating the December webinar.

Communications

Chair Marcus Pimentel had no report.

Membership

Chair Grace Castaneda shared that the committee is starting to work on the booth for 2020, looking at swag, décor and staffing.

Professional Standards

Chair Jason Al-Imam reported that the committee is continuing to work on the GFOA collateralization best practices and the GASB 84 white paper.

Program

Harriet Commons reported that the committee has the schedule completed and posted to the conference website. There will be three full-day preconference sessions and one half-day. There are 24 possible hours of CPE credits. She is beginning to work on setting up actuary and practice interview/orals board appointments.

Recognition

Senior Advisor Craig Boyer noted the committee is reviewing the 122 award submissions.

Technology

Chair Matt Pressey noted that the Higher Logic Knowledge Base was now active and that communication on the new platform is planned for the conference.

Officer Reports

President Aguilar shared that the Bylaws subcommittee had completed an initial review and was circulating a final time within the group prior to sharing with the Board for the December meeting. She reported that the Executive Committee had discussed: the Distinguished Service Award; the Volunteer of the Year; questions related to the CSMFO 2018 financial audit; continuing to allow access to our webinars to Oregon, Washington and Alaska; and long-range financial planning.

Past President Moggia reported that the bi-monthly chapter chair meeting was held on October 14, 2019, where negative chapter account balances was discussed. She will bring a report and recommendation on this to the December meeting.

President-Elect Heide updated the Board on the status of the 2020 Annual Conference, noting that the exhibit space is sold out but there are still non-exhibiting opportunities available. He also reviewed with the Board the keynote speaker lineup and the plans for the late-night event.

The next meeting will be held on Thursday, December 5, 2019, via teleconference.

Meeting adjourned at 3:54 p.m.

Respectfully submitted,

Melissa Manchester

CSMFO BOARD OF DIRECTORS – NOVEMBER 7, 2019
SUMMARY OF APPROVED MOTIONS

The Board approved the GFOA Code of Ethics and endorses the new GFOA ethics policies.

Director Richard Lee was appointed CSMFO Board Secretary/Treasurer.

Sacramento was chosen, and contracts approved, as the site for the 2023 Annual Conference.

	<u>Oct 31, 19</u>	<u>Oct 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1005 · Bank of America				
1050 · Chapter Fund Balances				
1050.10 · Central Coast	1,277.78	2,126.72	(848.94)	(39.92%)
1050.13 · Central Los Angeles	1,527.21	1,450.08	77.13	5.32%
1050.06 · Central Valley	1,683.29	564.40	1,118.89	198.24%
1050.11 · Channel Counties	2,990.52	3,272.00	(281.48)	(8.6%)
1050.18 · Coachella Valley	(1,770.26)	(2,297.87)	527.61	22.96%
1050.15 · Desert Mountain	(275.00)	(255.00)	(20.00)	(7.84%)
1050.05 · East Bay (SF)	764.15	3,698.10	(2,933.95)	(79.34%)
1050.17 · Inland Empire	4,195.77	16,763.03	(12,567.26)	(74.97%)
1050.08 · Monterey Bay	4,573.90	6,163.41	(1,589.51)	(25.79%)
1050.03 · North Coast	(664.35)	1,439.35	(2,103.70)	(146.16%)
1050.01 · Northwest Counties	(1,998.57)	0.00	(1,998.57)	(100.0%)
1050.02 · Northeast Counties	22.37	500.00	(477.63)	(95.53%)
1050.16 · Orange County	4,770.66	11,850.08	(7,079.42)	(59.74%)
1050.07 · Peninsula	3,281.01	756.07	2,524.94	333.96%
1050.04 · Sacramento Valley	2,635.67	2,896.47	(260.80)	(9.0%)
1050.19 · San Diego County	2,068.86	3,787.96	(1,719.10)	(45.38%)
1050.12 · San Gabriel Valley	(1,304.24)	180.33	(1,484.57)	(823.25%)
1050.14 · South Bay (LA)	3,686.52	882.31	2,804.21	317.83%
1050.09 · South San Joaquin	647.45	(853.07)	1,500.52	175.9%
Total 1050 · Chapter Fund Balances	<u>28,112.74</u>	<u>52,924.37</u>	<u>(24,811.63)</u>	<u>(46.88%)</u>
1005 · Bank of America - Other	<u>730,157.58</u>	<u>523,738.64</u>	<u>206,418.94</u>	<u>39.41%</u>
Total 1005 · Bank of America	<u>758,270.32</u>	<u>576,663.01</u>	<u>181,607.31</u>	<u>31.49%</u>
1040 · Investments LAIF	<u>654,733.94</u>	<u>836,071.28</u>	<u>(181,337.34)</u>	<u>(21.69%)</u>
Total Checking/Savings	<u>1,413,004.26</u>	<u>1,412,734.29</u>	<u>269.97</u>	<u>0.02%</u>
Accounts Receivable				
1100 · Accounts receivable	<u>1,505.00</u>	<u>7,450.00</u>	<u>(5,945.00)</u>	<u>(79.8%)</u>
Total Accounts Receivable	<u>1,505.00</u>	<u>7,450.00</u>	<u>(5,945.00)</u>	<u>(79.8%)</u>
Other Current Assets				
1080 · Undeposited Funds	425.00	0.00	425.00	100.0%
1120 · Accounts Receivable- YM	28,285.00	34,433.00	(6,148.00)	(17.86%)
1250 · Prepaid Expense - General				
1252 · Prepaid Admin/DataBase Fees	72,825.96	99,256.80	(26,430.84)	(26.63%)
1250 · Prepaid Expense - General - Other	16,467.85	2,091.95	14,375.90	687.2%
Total 1250 · Prepaid Expense - General	<u>89,293.81</u>	<u>101,348.75</u>	<u>(12,054.94)</u>	<u>(11.9%)</u>
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	32,250.00	22,875.00	9,375.00	40.98%
1262 · Facilities Deposits	33,000.00	129,179.98	(96,179.98)	(74.45%)
1263 · President's Dinner	22.95	6,026.92	(6,003.97)	(99.62%)
1264 · Conference Services	5,807.10	56,087.17	(50,280.07)	(89.65%)
1260 · Prepaid Expense Conference - Other	46,954.99	6,211.86	40,743.13	655.89%

	Oct 31, 19	Oct 31, 18	\$ Change	% Change
Total 1260 · Prepaid Expense Conference	118,035.04	220,380.93	(102,345.89)	(46.44%)
Total Other Current Assets	236,038.85	356,162.68	(120,123.83)	(33.73%)
Total Current Assets	1,650,548.11	1,776,346.97	(125,798.86)	(7.08%)
Other Assets				
1500 · CSMFO/SMA Database AR	57,875.80	48,981.00	8,894.80	18.16%
Total Other Assets	57,875.80	48,981.00	8,894.80	18.16%
TOTAL ASSETS	1,708,423.91	1,825,327.97	(116,904.06)	(6.41%)
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts payable	5,222.58	127,708.08	(122,485.50)	(95.91%)
Total Accounts Payable	5,222.58	127,708.08	(122,485.50)	(95.91%)
Other Current Liabilities				
2001 · Taxes Due	0.00	(984.00)	984.00	100.0%
2003 · A/P Other- SMA Conference	7,937.60	7,391.46	546.14	7.39%
2010 · Deferred Revenue - Conference				
2011 · Conference Exhibitor/Sponsor	0.00	350,725.00	(350,725.00)	(100.0%)
2014 · Conference Gov Full Normal	0.00	242,250.00	(242,250.00)	(100.0%)
2016 · Conference Gov Daily Normal	0.00	4,175.00	(4,175.00)	(100.0%)
2018 · Conference Com Full Reg Normal	0.00	22,530.00	(22,530.00)	(100.0%)
2019 · Conference Banquet	0.00	575.00	(575.00)	(100.0%)
2020 · Conference PreConf-SessionA	0.00	4,350.00	(4,350.00)	(100.0%)
2021 · Conference PreConf-SessionB	0.00	5,400.00	(5,400.00)	(100.0%)
2023 · Deferring Event Registrations	0.00	870.00	(870.00)	(100.0%)
2024 · Conference Pre-Conf Session C	0.00	4,350.00	(4,350.00)	(100.0%)
2010 · Deferred Revenue - Conference - Other	763,665.00	0.00	763,665.00	100.0%
Total 2010 · Deferred Revenue - Conference	763,665.00	635,225.00	128,440.00	20.22%
2030 · Deferred Revenue - Municipal	7,735.00	6,410.00	1,325.00	20.67%
2040 · Deferred Revenue - Commercial	660.00	1,320.00	(660.00)	(50.0%)
2050 · Deferred Revenue - Other Gov	550.00	0.00	550.00	100.0%
2070 · Deferred Revenue - Student	0.00	40.00	(40.00)	(100.0%)
Total Other Current Liabilities	780,547.60	649,402.46	131,145.14	20.2%
Total Current Liabilities	785,770.18	777,110.54	8,659.64	1.11%
Total Liabilities	785,770.18	777,110.54	8,659.64	1.11%
Equity				
3102 · Conference reserve	364,860.00	0.00	364,860.00	100.0%
3101 · Operating reserve	144,139.00	0.00	144,139.00	100.0%
3020 · Retained earnings	364,863.86	865,754.42	(500,890.56)	(57.86%)
3100 · Net Assets-Chapters	28,112.74	37,223.01	(9,110.27)	(24.48%)
Net Income	20,678.13	145,240.00	(124,561.87)	(85.76%)
Total Equity	922,653.73	1,048,217.43	(125,563.70)	(11.98%)
TOTAL LIABILITIES & EQUITY	1,708,423.91	1,825,327.97	(116,904.06)	(6.41%)

	Total Chapters	Conference	Education	Unclassified	TOTAL
Ordinary Income/Expense					
Income					
4000 · OPERATING REVENUES	0.00	0.00	0.00	433,841.96	433,841.96
Total Income	0.00	0.00	0.00	433,841.96	433,841.96
Gross Profit	0.00	0.00	0.00	433,841.96	433,841.96
Expense					
6100 · OPERATING EXPENSES	60.00	0.00	0.00	498,772.35	498,832.35
6900 · OTHER EXPENSES	0.00	0.00	0.00	23,808.75	23,808.75
9950 · Prior Period Adjustment	130.00	0.00	0.00	(550.00)	(420.00)
Total Expense	190.00	0.00	0.00	522,031.10	522,221.10
Net Ordinary Income	(190.00)	0.00	0.00	(88,189.14)	(88,379.14)
Other Income/Expense					
Other Income					
4501 · Chapter Income	63,927.00	0.00	0.00	0.00	63,927.00
4500 · PROGRAM REVENUES	0.00	1,061,342.58	84,787.50	0.00	1,146,130.08
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.00
Total Other Income	63,927.00	1,061,342.58	84,787.50	0.00	1,210,057.08
Other Expense					
6401 · Chapter Expenses	65,204.12	0.00	0.00	0.00	65,204.12
6400 · PROGRAM EXPENSES	0.00	991,157.59	44,638.10	0.00	1,035,795.69
Total Other Expense	65,204.12	991,157.59	44,638.10	0.00	1,100,999.81
Net Other Income	(1,277.12)	70,184.99	40,149.40	0.00	109,057.27
Net Income	(1,467.12)	70,184.99	40,149.40	(88,189.14)	20,678.13

	Oct 19	Jan - Oct 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense						
Income						
4000 · OPERATING REVENUES						
4100 · Membership Dues	0.00	260,000.00	249,600.00	10,400.00	104.17%	250,600.00
4200 · Interest Income	4,317.98	16,709.46	14,200.00	2,509.46	117.67%	15,000.00
4302 · Magazine Advertising	0.00	11,657.50	5,000.00	6,657.50	233.15%	5,000.00
4303 · Job Board Post - Member	11,625.00	127,425.00	118,300.00	9,125.00	107.71%	139,000.00
4490 · Budget/CAFR Fees	1,400.00	18,050.00	19,850.00	(1,800.00)	90.93%	19,850.00
Total 4000 · OPERATING REVENUES	17,342.98	433,841.96	406,950.00	26,891.96	106.61%	429,450.00
Total Income	17,342.98	433,841.96	406,950.00	26,891.96	106.61%	429,450.00
Gross Profit	17,342.98	433,841.96	406,950.00	26,891.96	106.61%	429,450.00
Expense						
6100 · OPERATING EXPENSES						
6105 · Marketing/Membership	0.00	14,462.81	4,000.00	10,462.81	361.57%	6,650.00
6106 · Storage Expense	0.00	832.98	752.00	80.98	110.77%	850.00
6110 · President's Expense	705.21	4,581.37	9,250.00	(4,668.63)	49.53%	10,400.00
6115 · Board of Directors	13,493.55	17,453.07	5,800.00	11,653.07	300.92%	7,100.00
6120 · Committee/Chapter Support	291.84	9,264.94	46,650.00	(37,385.06)	19.86%	56,000.00
6125 · Board Planning Session-Retreat	34,151.93	44,977.42	20,500.00	24,477.42	219.4%	45,500.00
6140 · Management Services	39,377.79	217,927.24	216,382.50	1,544.74	100.71%	270,543.00
6150 · Office Supplies	18.80	67.55	135.00	(67.45)	50.04%	300.00
6155 · Merchant Fees/Bank Chgs.	11,295.39	35,287.27	29,000.00	6,287.27	121.68%	35,000.00
6160 · Awards	0.00	4,694.25	5,000.00	(305.75)	93.89%	5,000.00
6165 · Printing	23.03	15,146.06	9,666.00	5,480.06	156.69%	10,000.00
6170 · Magazine	0.00	7,123.00	13,700.00	(6,577.00)	51.99%	15,000.00
6175 · Postage	112.66	2,032.18	3,332.00	(1,299.82)	60.99%	4,000.00
6185 · Telephone/Bridge Calls	55.22	496.98	1,750.00	(1,253.02)	28.4%	2,100.00
6190 · Web and Technology	800.00	32,515.90	24,250.00	8,265.90	134.09%	25,000.00
6200 · Travel/Staff Expenses	0.00	2,145.17	5,000.00	(2,854.83)	42.9%	5,000.00
6220 · Audit & Tax Filing	1,450.00	9,570.00	7,550.00	2,020.00	126.76%	9,000.00
6230 · Insurance	0.00	1,769.00	2,000.00	(231.00)	88.45%	2,000.00
6240 · Taxes	0.00	26,175.00	15,000.00	11,175.00	174.5%	30,000.00
6255 · GFOA Reception	0.00	52,250.16	25,000.00	27,250.16	209.0%	25,000.00
6260 · Donations	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6100 · OPERATING EXPENSES	101,775.42	498,772.35	444,717.50	54,054.85	112.16%	564,443.00
6900 · OTHER EXPENSES	3,093.75	23,808.75	30,840.00	(7,031.25)	77.2%	30,840.00
9950 · Prior Period Adjustment	0.00	(420.00)	0.00	(420.00)	100.0%	0.00
Total Expense	104,869.17	522,161.10	475,557.50	46,603.60	109.8%	595,283.00
Net Ordinary Income	(87,526.19)	(88,319.14)	(68,607.50)	(19,711.64)	128.73%	(165,833.00)
Other Income/Expense						
Other Income						
4501 · Chapter Income	4,759.00	63,927.00	83,330.00	(19,403.00)	76.72%	100,000.00
4500 · PROGRAM REVENUES						
8000 · Conference Revenue	(620.00)	1,061,342.58	1,020,104.00	41,238.58	104.04%	1,020,104.00
4503 · Contributions and Donations	0.00	0.00	0.00	0.00	0.0%	0.00
4504 · Education income						
4505 · Webinar	0.00	10,175.00	0.00	10,175.00	100.0%	0.00
4520 · Weekend Training	7,240.00	14,565.00	16,100.00	(1,535.00)	90.47%	20,100.00

	Oct 19	Jan - Oct 19	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
4540 · Fundamentals of Rates, Fees	0.00	6,750.00				
4570 · Intro to Government	0.00	19,837.50	13,125.00	6,712.50	151.14%	13,125.00
4580 · Presentation/Fiscal Policy	0.00	0.00	3,900.00	(3,900.00)	0.0%	3,900.00
4590 · Intermediate Government Acct	5,400.00	25,650.00	39,900.00	(14,250.00)	64.29%	39,900.00
4594 · CMTA/CSMFO Course	0.00	3,750.00	3,000.00	750.00	125.0%	3,000.00
4595 · Revenue Fundamentals	0.00	0.00	6,000.00	(6,000.00)	0.0%	6,000.00
4596 · Revenue Fundamentals II	0.00	0.00	6,000.00	(6,000.00)	0.0%	6,000.00
4597 · Developing Supervisory Skills	0.00	4,000.00	10,000.00	(6,000.00)	40.0%	10,000.00
4598 · Leadership Skills	0.00	0.00	10,000.00	(10,000.00)	0.0%	10,000.00
Total 4504 · Education income	12,640.00	84,727.50	108,025.00	(23,297.50)	78.43%	112,025.00
Total 4500 · PROGRAM REVENUES	12,020.00	1,146,070.08	1,128,129.00	17,941.08	101.59%	1,132,129.00
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.0%	0.00
Total Other Income	16,779.00	1,209,997.08	1,211,459.00	(1,461.92)	99.88%	1,232,129.00
Other Expense						
6401 · Chapter Expenses	9,809.53	65,204.12	83,330.00	(18,125.88)	78.25%	100,000.00
6400 · PROGRAM EXPENSES						
9000 · Conference Expenses	0.00	991,157.59	1,044,698.00	(53,540.41)	94.88%	1,044,698.00
6404 · Education Expenses						
6420 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	25,000.00
6430 · Intro to Government	0.00	14,685.71	14,875.00	(189.29)	98.73%	14,875.00
6445 · Fundamentals of Rates Expense	0.00	1,127.00				
6450 · Presentation/Fiscal Policy	0.00	0.00	4,630.00	(4,630.00)	0.0%	4,630.00
6480 · Intermediate Governmental Acct	0.00	18,371.96	33,970.00	(15,598.04)	54.08%	33,970.00
6594 · CMTA/CSMFO Course Exp	0.00	493.80	1,900.00	(1,406.20)	25.99%	1,900.00
6595 · Revenue Fundamental Expense	0.00	583.57	6,000.00	(5,416.43)	9.73%	6,000.00
6596 · Revenue Fundamental Expense I	0.00	3,200.00	6,000.00	(2,800.00)	53.33%	6,000.00
6597 · Developing Supervisory Skills	0.00	360.00	12,350.00	(11,990.00)	2.92%	12,350.00
6598 · Leadership Skills	0.00	5,816.06	12,350.00	(6,533.94)	47.09%	12,350.00
Total 6404 · Education Expenses	0.00	44,638.10	92,075.00	(47,436.90)	48.48%	117,075.00
Total 6400 · PROGRAM EXPENSES	0.00	1,035,795.69	1,136,773.00	(100,977.31)	91.12%	1,161,773.00
Total Other Expense	9,809.53	1,100,999.81	1,220,103.00	(119,103.19)	90.24%	1,261,773.00
Net Other Income	6,969.47	108,997.27	(8,644.00)	117,641.27	(1,260.96%)	(29,644.00)
Net Income	(80,556.72)	20,678.13	(77,251.50)	97,929.63	(26.77%)	(195,477.00)

	Jan - Oct 19	Mar - Dec 18	\$ Change
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES			
4100 · Membership Dues			
4110 · Dues - Municipal	196,550.00	39,585.00	156,965.00
4115 · Dues NewMem-Municipal	0.00	9,135.00	(9,135.00)
4120 · Dues - Other Gov	4,050.00	250.00	3,800.00
4125 · Dues NewMem-OtherGov	0.00	300.00	(300.00)
4130 · Dues - Commercial	58,080.00	10,780.00	47,300.00
4135 · Dues NewMem-Commercial	0.00	4,180.00	(4,180.00)
4140 · Dues - Retired	1,160.00	480.00	680.00
4150 · Dues - Education	160.00	40.00	120.00
4155 · Dues NewMem-Education	0.00	20.00	(20.00)
Total 4100 · Membership Dues	260,000.00	64,770.00	195,230.00
4200 · Interest Income	16,709.46	22,582.67	(5,873.21)
4302 · Magazine Advertising	11,657.50	1,810.00	9,847.50
4303 · Job Board Post - Member	127,425.00	108,415.00	19,010.00
4470 · Miscellaneous Income	0.00	0.50	(0.50)
4490 · Budget/CAFR Fees	18,050.00	16,250.00	1,800.00
Total 4000 · OPERATING REVENUES	433,841.96	213,828.17	220,013.79
Total Income	433,841.96	213,828.17	220,013.79
Gross Profit	433,841.96	213,828.17	220,013.79
Expense			
6100 · OPERATING EXPENSES			
6105 · Marketing/Membership	14,462.81	4,344.68	10,118.13
6106 · Storage Expense	832.98	733.18	99.80
6110 · President's Expense			
6111 · Presidents CSMFO- Gifts	454.73	117.09	337.64
6112 · Presidents CSMFO-Dinner	101.00	809.40	(708.40)
6110 · President's Expense - Other	4,025.64	2,633.41	1,392.23
Total 6110 · President's Expense	4,581.37	3,559.90	1,021.47
6115 · Board of Directors			
6116 · Board Meeting Expenses	15,173.55	4,061.91	11,111.64
6115 · Board of Directors - Other	2,279.52	308.02	1,971.50
Total 6115 · Board of Directors	17,453.07	4,369.93	13,083.14
6120 · Committee/Chapter Support			
6121 · Committee Support	2,513.24	75.00	2,438.24
6122 · Chapter Support	6,728.00	9,518.79	(2,790.79)
6120 · Committee/Chapter Support - Other	23.70	0.00	23.70
Total 6120 · Committee/Chapter Support	9,264.94	9,593.79	(328.85)
6125 · Board Planning Session-Retreat	44,977.42	38,825.42	6,152.00
6140 · Management Services			
6143 · Management Services	132,868.60	129,764.00	3,104.60
6146 · Consultants			

	Jan - Oct 19	Mar - Dec 18	\$ Change
6146.10 · Consultant Reimbursement	3,454.56	4,148.11	(693.55)
6146 · Consultants - Other	18,622.58	27,024.93	(8,402.35)
Total 6146 · Consultants	22,077.14	31,173.04	(9,095.90)
6470 · Coaching Program Consultant	62,981.50	83,928.00	(20,946.50)
Total 6140 · Management Services	217,927.24	244,865.04	(26,937.80)
6150 · Office Supplies	67.55	288.65	(221.10)
6155 · Merchant Fees/Bank Chgs.	35,287.27	6,981.40	28,305.87
6160 · Awards	4,694.25	4,572.49	121.76
6165 · Printing			
6166 · Printing, copying, and admin	2,356.88	680.42	1,676.46
6167 · Directory	12,026.21	11,095.66	930.55
6165 · Printing - Other	762.97	30.72	732.25
Total 6165 · Printing	15,146.06	11,806.80	3,339.26
6170 · Magazine	7,123.00	15,017.17	(7,894.17)
6175 · Postage	2,032.18	1,660.61	371.57
6185 · Telephone/Bridge Calls	496.98	1,498.12	(1,001.14)
6190 · Web and Technology			
6192 · Web site	3,216.90	194.00	3,022.90
6195 · Web Site Hosting Fee	7,500.00	6,849.30	650.70
6190 · Web and Technology - Other	21,799.00	1,978.00	19,821.00
Total 6190 · Web and Technology	32,515.90	9,021.30	23,494.60
6200 · Travel/Staff Expenses	2,145.17	3,434.20	(1,289.03)
6220 · Audit & Tax Filing	9,570.00	9,000.00	570.00
6230 · Insurance	1,769.00	1,219.00	550.00
6240 · Taxes			
6242 · Current Year Taxes	30,907.00	35,023.00	(4,116.00)
6246 · Prior Year Taxes	(4,732.00)	1,041.13	(5,773.13)
Total 6240 · Taxes	26,175.00	36,064.13	(9,889.13)
6255 · GFOA Reception	52,250.16	20,389.53	31,860.63
Total 6100 · OPERATING EXPENSES	498,772.35	427,245.34	71,527.01
6900 · OTHER EXPENSES			
6970 · One-Time Budgeted Expenses	23,808.75	0.00	23,808.75
Total 6900 · OTHER EXPENSES	23,808.75	0.00	23,808.75
9950 · Prior Period Adjustment	(420.00)	10,720.22	(11,140.22)
Total Expense	522,161.10	437,965.56	84,195.54
Net Ordinary Income	(88,319.14)	(224,137.39)	135,818.25
Other Income/Expense			
Other Income			
4501 · Chapter Income			
4501.02 · Northeast Counties	0.00	500.00	(500.00)
4501.03 · North Coast	925.00	840.00	85.00
4501.04 · Sacramento Valley	1,245.00	1,980.00	(735.00)
4501.05 · East Bay (SF)	3,390.00	6,030.00	(2,640.00)
4501.06 · Central Valley	1,687.00	1,777.00	(90.00)

	Jan - Oct 19	Mar - Dec 18	\$ Change
4501.07 · Peninsula	3,635.00	5,330.00	(1,695.00)
4501.08 · Monterey Bay	5,155.00	8,400.00	(3,245.00)
4501.09 · South San Joaquin	3,150.00	1,980.00	1,170.00
4501.10 · Central Coast	880.00	1,435.00	(555.00)
4501.11 · Channel Counties	4,040.00	5,600.00	(1,560.00)
4501.12 · San Gabriel Valley	5,440.00	5,960.00	(520.00)
4501.13 · Central Los Angeles	2,225.00	200.00	2,025.00
4501.14 · South Bay (LA)	3,535.00	9,320.00	(5,785.00)
4501.15 · Desert Mountain	0.00	285.00	(285.00)
4501.16 · Orange County	10,790.00	16,440.00	(5,650.00)
4501.17 · Inland Empire	11,190.00	17,280.00	(6,090.00)
4501.18 · Coachella Valley	3,030.00	3,130.00	(100.00)
4501.19 · San Diego County	3,610.00	7,130.00	(3,520.00)
Total 4501 · Chapter Income	63,927.00	93,617.00	(29,690.00)
4500 · PROGRAM REVENUES			
8000 · Conference Revenue			
8100 · Government Registrations			
8105 · Govt Non-Memb Full Early	0.00	510.00	(510.00)
8108 · Govt Non-Memb Daily Early	0.00	0.00	0.00
8109 · Govt Non-Memb-Daily-Regular	0.00	730.00	(730.00)
8110 · Govt Memb - Full Conf-Early	0.00	1,830.00	(1,830.00)
8115 · Conf-Gov-Full-Norm-Mem	316,850.00	(11,210.00)	328,060.00
8120 · Govt Memb Daily-Early	0.00	0.00	0.00
8125 · Govt Memb-Daily Regular	8,100.00	0.00	8,100.00
8150 · Govt Non-Memb Full Onsite	0.00	665.00	(665.00)
Total 8100 · Government Registrations	324,950.00	(7,475.00)	332,425.00
8200 · Commercial Registrations			
8225 · Conf-Com-Exhibitor-Addn Full	41,735.00	12,000.00	29,735.00
8227 · Conf-Com-Exhibitor Daily	6,480.00	0.00	6,480.00
8230 · Comm Non-Memb-Full-Early	0.00	0.00	0.00
8235 · Comm Memb-Full-Early	48,655.00	0.00	48,655.00
8245 · Comm Memb-Daily-Early	6,515.00	375.00	6,140.00
8250 · Comm-Memb Daily-Regular	0.00	425.00	(425.00)
8260 · Comm Non-Memb Daily Early	0.00	0.00	0.00
Total 8200 · Commercial Registrations	103,385.00	12,800.00	90,585.00
8300 · Pre-Conference Registrations			
8376 · PreConference-Session D	0.00	0.00	0.00
8371 · PreConference-SessionA	6,300.00	450.00	5,850.00
8373 · PreConference-Session B	8,550.00	600.00	7,950.00
8375 · PreConference-Session C	6,450.00	(150.00)	6,600.00
Total 8300 · Pre-Conference Registrations	21,300.00	900.00	20,400.00
8500 · Extra Meals			
8565 · Hosted Evening Event	2,645.00	460.00	2,185.00
Total 8500 · Extra Meals	2,645.00	460.00	2,185.00

	Jan - Oct 19	Mar - Dec 18	\$ Change
8600 · Event Registrations			
8610 · Golf	11,155.00	670.00	10,485.00
8630 · Tennis	2,070.00	0.00	2,070.00
Total 8600 · Event Registrations	13,225.00	670.00	12,555.00
8700 · Exhibitors Fees			
8702 · Featured Exhibitor/Sponsor	25,000.00	0.00	25,000.00
8703 · Sapphire Exhibitor	112,000.00	0.00	112,000.00
8715 · Gold Package	292,000.00	2,000.00	290,000.00
8725 · Silver Package	48,000.00	0.00	48,000.00
8735 · Diamond Package	60,000.00	0.00	60,000.00
8736 · Top Sponsor	0.00	0.00	0.00
Total 8700 · Exhibitors Fees	537,000.00	2,000.00	535,000.00
8800 · Sponsorships			
8830 · Non-Exhibitor Sponsor 8830	16,000.00	0.00	16,000.00
8860 · Non-Booth Silver	0.00	(2,000.00)	2,000.00
8870 · President's Dinner Sponsorship	18,000.00	0.00	18,000.00
8872 · Additional Sponsorship Monies	0.00	0.00	0.00
Total 8800 · Sponsorships	34,000.00	(2,000.00)	36,000.00
8900 · Conference Miscellaneous			
8915 · Hotel Rebate for Convention Ctr	10,410.00	0.00	10,410.00
8905 · Misc Conference Income	14,427.58	4,610.36	9,817.22
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00
Total 8900 · Conference Miscellaneous	24,837.58	4,610.36	20,227.22
Total 8000 · Conference Revenue	1,061,342.58	11,965.36	1,049,377.22
4504 · Education income			
4505 · Webinar	10,175.00	4,200.00	5,975.00
4520 · Weekend Training			
4525 · Training Event Income	14,565.00	16,505.00	(1,940.00)
4520 · Weekend Training - Other	0.00	970.00	(970.00)
Total 4520 · Weekend Training	14,565.00	17,475.00	(2,910.00)
4540 · Fundamentals of Rates, Fees	6,750.00	0.00	6,750.00
4570 · Intro to Government	19,837.50	14,100.00	5,737.50
4580 · Presentation/Fiscal Policy	0.00	3,300.00	(3,300.00)
4590 · Intermediate Government Acct	25,650.00	16,500.00	9,150.00
4594 · CMTA/CSMFO Course	3,750.00	1,725.00	2,025.00
4595 · Revenue Fundamentals	0.00	6,150.00	(6,150.00)
4596 · Revenue Fundamentals II	0.00	0.00	0.00
4597 · Developing Supervisory Skills	4,000.00	5,200.00	(1,200.00)
Total 4504 · Education income	84,727.50	68,650.00	16,077.50
Total 4500 · PROGRAM REVENUES	1,146,070.08	80,615.36	1,065,454.72
8999 · YM Import Items	0.00	0.00	0.00
Total Other Income	1,209,997.08	174,232.36	1,035,764.72
Other Expense			
6401 · Chapter Expenses			

	Jan - Oct 19	Mar - Dec 18	\$ Change
6401.79 · Current Year Chapter Expenses			
6401.01 · Northwest Counties	1,998.57	0.00	1,998.57
6401.02 · Northeast Counties	0.00	477.63	(477.63)
6401.03 · North Coast	690.00	2,009.35	(1,319.35)
6401.04 · Sacramento Valley	1,227.73	2,332.51	(1,104.78)
6401.05 · East Bay (SF)	5,094.77	6,560.55	(1,465.78)
6401.06 · Central Valley	564.76	2,028.76	(1,464.00)
6401.07 · Peninsula	505.79	5,817.01	(5,311.22)
6401.08 · Monterey Bay	4,783.84	8,342.01	(3,558.17)
6401.09 · South San Joaquin	1,938.60	2,898.52	(959.92)
6401.10 · Central Coast	1,415.31	1,103.12	312.19
6401.11 · Channel Counties	4,081.55	7,346.58	(3,265.03)
6401.12 · San Gabriel Valley	5,578.75	6,349.72	(770.97)
6401.13 · Central Los Angeles	1,149.23	1,348.64	(199.41)
6401.14 · South Bay (LA)	1,100.00	7,955.21	(6,855.21)
6401.15 · Desert Mountain	0.00	600.00	(600.00)
6401.16 · Orange County	13,908.84	15,632.70	(1,723.86)
6401.17 · Inland Empire	14,739.84	26,624.13	(11,884.29)
6401.18 · Coachella Valley	2,502.39	6,432.66	(3,930.27)
6401.19 · San Diego County	3,924.15	6,449.22	(2,525.07)
Total 6401.79 · Current Year Chapter Expenses	65,204.12	110,308.32	(45,104.20)
6401.89 · Prior Year Chapter Income/Expen			
6401.54 · Prior Period Sacramento Valley	0.00	30.00	(30.00)
6401.57 · Prior Period Peninsula	0.00	30.00	(30.00)
6401.58 · Prior Period Monterey Bay	0.00	80.00	(80.00)
6401.61 · Prior Period Channel Counties	0.00	530.00	(530.00)
6401.62 · Prior Period San Gabriele	0.00	160.00	(160.00)
6401.64 · Prior Period South Bay (LA)	0.00	25.00	(25.00)
6401.66 · Prior Period Orange	0.00	60.00	(60.00)
6401.67 · Prior Period Inland Empire	0.00	30.00	(30.00)
Total 6401.89 · Prior Year Chapter Income/Expen	0.00	945.00	(945.00)
6401 · Chapter Expenses - Other	0.00	0.00	0.00
Total 6401 · Chapter Expenses	65,204.12	111,253.32	(46,049.20)
6400 · PROGRAM EXPENSES			
9000 · Conference Expenses			
9100 · Food & Beverage			
9105 · Tuesday-Lunch-Volunteers	157.66	1,021.92	(864.26)
9115 · Wednesday-Breakfast	0.00	33,355.80	(33,355.80)
9125 · Wednesday-Lunch	58,395.49	31,768.59	26,626.90
9135 · Wednesday-Food-Exhibitor Receipt	25,496.88	27,652.30	(2,155.42)
9138 · Wednesday-Beverage-Exhibitor Re	8,873.32	0.00	8,873.32
9140 · Thursday-Breakfast-Chapter Chai	1,761.98	1,393.09	368.89
9143 · Thursday-Breakfast	49,864.92	32,200.88	17,664.04
9145 · Thursday-Coffee Service	7,218.72	5,967.44	1,251.28

	Jan - Oct 19	Mar - Dec 18	\$ Change
9147 · Thursday-Lunch	61,510.36	67,905.87	(6,395.51)
9148 · Thursday-PM Break	28,004.85	10,388.13	17,616.72
9150 · Friday-Breakfast	27,656.64	23,680.86	3,975.78
9155 · Friday-Lunch	5,198.88	8,597.54	(3,398.66)
9170 · Staff Room Beverage Service	0.00	0.00	0.00
9190 · Exhibit Hall Beverage Service	0.00	11,937.16	(11,937.16)
9195 · Water for Sessions	879.68	0.00	879.68
9197 · Food&Beverage-Other	0.00	0.00	0.00
9100 · Food & Beverage - Other	0.00	1,615.59	(1,615.59)
Total 9100 · Food & Beverage	275,019.38	257,485.17	17,534.21
9200 · President's Dinners			
9210 · President's Dinner - Food & Bev	24,291.52	9,340.70	14,950.82
9220 · Entertain-Transport-Decor-Favor	7,142.80	20.05	7,122.75
9250 · Pres Dinner-Out of State Guest	6,147.86	785.95	5,361.91
Total 9200 · President's Dinners	37,582.18	10,146.70	27,435.48
9300 · Hosted Event			
9310 · Event Entertainment	22,145.68	(1,175.66)	23,321.34
9320 · Event Food	118,961.40	(40,251.00)	159,212.40
9321 · Event Bar	0.00	22,242.37	(22,242.37)
9330 · Event Decor	13,909.20	2,350.00	11,559.20
9340 · Event Other	3,150.00	1,638.35	1,511.65
Total 9300 · Hosted Event	158,166.28	(15,195.94)	173,362.22
9400 · Meetings and Training			
9410 · Speakers-Honorarium	57,900.00	10,800.00	47,100.00
9420 · Speaker-Expenses-Lodging	2,536.00	2,374.01	161.99
9430 · Speaker-Expenses-Transportation	4,894.05	2,816.12	2,077.93
9400 · Meetings and Training - Other	3,800.00	0.00	3,800.00
Total 9400 · Meetings and Training	69,130.05	15,990.13	53,139.92
9450 · Comps			
9451 · Transportation Shuttle Expense	3,968.50	0.00	3,968.50
9460 · Other Guests Lodging (OOS)	3,583.86	2,395.20	1,188.66
9465 · Board Scholarships	11,865.04	9,538.94	2,326.10
9450 · Comps - Other	0.00	674.64	(674.64)
Total 9450 · Comps	19,417.40	12,608.78	6,808.62
9475 · Meetings			
9476 · Audio Visual and Lighting	95,239.00	796.89	94,442.11
9478 · General Session - Addl' product	100.00	0.00	100.00
9479 · WiFi Internet	17,520.00	8,100.00	9,420.00
9480 · Electric Power/Rigging	8,004.46	15,049.55	(7,045.09)
9481 · Attendance Tracking/CPE	42,907.72	5,518.83	37,388.89
9485 · Convention/Hotel Other Costs	30,988.44	9,188.65	21,799.79
Total 9475 · Meetings	194,759.62	38,653.92	156,105.70
9490 · Pre-Conference Workshop			
9494 · Food & Beverage	5,974.23	4,365.36	1,608.87

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9495 · Speaker Fees	1,140.42	4,800.00	(3,659.58)
9496 · Pre-Conference-Other	327.54	0.00	327.54
9490 · Pre-Conference Workshop - Other	351.00	0.00	351.00
Total 9490 · Pre-Conference Workshop	7,793.19	9,165.36	(1,372.17)
9500 · Exhibits			
9510 · Decorator Booth Fee	12,467.00	13,770.00	(1,303.00)
9520 · Signage-Exhibit Hall	2,200.00	1,820.99	379.01
9540 · Security	1,926.25	657.50	1,268.75
9545 · Exhibit hall game	316.15	0.00	316.15
9599 · Exhibits-Other	12,692.41	0.00	12,692.41
Total 9500 · Exhibits	29,601.81	16,248.49	13,353.32
9600 · Entertainment/Gifts			
9610 · Conference Gifts/Attendees	48,692.55	0.00	48,692.55
9620 · Speaker/Board/Committee Memento	3,377.54	4,784.80	(1,407.26)
9630 · Gift Baskets (VIPs)	551.19	694.64	(143.45)
Total 9600 · Entertainment/Gifts	52,621.28	5,479.44	47,141.84
9700 · Other Activities			
9732 · Golf Tournament Expenses	10,607.92	840.60	9,767.32
9799 · Miscellaneous	0.00	48.83	(48.83)
Total 9700 · Other Activities	10,607.92	889.43	9,718.49
9800 · Administration - Conference			
9805 · Conference Marketing	7,026.33	0.00	7,026.33
9810 · Conference Contract Services	75,824.68	24,375.00	51,449.68
9815 · Printing/Copy/Conference Media	10,784.00	12,570.85	(1,786.85)
9820 · President Expenses	452.72	622.54	(169.82)
9831 · Supplies-Badges-Ribbons-Etc	965.79	597.66	368.13
9840 · Postage & Shipping	2,344.71	985.11	1,359.60
9845 · Speaker Packets	0.00	0.00	0.00
9875 · Signage	1,654.52	821.76	832.76
9880 · Bank Merchant Fees	0.00	29,877.67	(29,877.67)
9890 · Conference Committee Expenses	14,619.99	8,694.10	5,925.89
9895 · Staff Exp Inc. Lodging & Travel	22,785.74	8,759.84	14,025.90
9800 · Administration - Conference - Other	0.00	0.00	0.00
Total 9800 · Administration - Conference	136,458.48	87,304.53	49,153.95
9000 · Conference Expenses - Other	0.00	0.00	0.00
Total 9000 · Conference Expenses	991,157.59	438,776.01	552,381.58
6404 · Education Expenses			
6420 · Weekend Training			
6420.10 · Weekend Training Reim. Exp.	0.00	266.61	(266.61)
6420 · Weekend Training - Other	0.00	20,345.83	(20,345.83)
Total 6420 · Weekend Training	0.00	20,612.44	(20,612.44)
6430 · Intro to Government			
6430.10 · Intro to Govt Account - Reimbur	0.00	3,680.15	(3,680.15)
6430 · Intro to Government - Other	14,685.71	8,960.58	5,725.13

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Total 6430 · Intro to Government	14,685.71	12,640.73	2,044.98
6445 · Fundamentals of Rates Expense	1,127.00	0.00	1,127.00
6450 · Presentation/Fiscal Policy			
6450.10 · Pres. Fiscal Policy Reim. Exp.	0.00	2,608.47	(2,608.47)
6450 · Presentation/Fiscal Policy - Other	0.00	3,913.34	(3,913.34)
Total 6450 · Presentation/Fiscal Policy	0.00	6,521.81	(6,521.81)
6480 · Intermediate Governmental Acct.			
6480.10 · Int. Gov. Acct. reim. exp.	0.00	6,029.66	(6,029.66)
6480 · Intermediate Governmental Acct. - Other	18,371.96	12,879.88	5,492.08
Total 6480 · Intermediate Governmental Acct.	18,371.96	18,909.54	(537.58)
6594 · CMTA/CSMFO Course Exp	493.80	882.62	(388.82)
6595 · Revenue Fundamental Expense	583.57	819.00	(235.43)
6596 · Revenue Fundamental Expense II	3,200.00	0.00	3,200.00
6597 · Developing Supervisory Skills			
6597.10 · Dev. Sup. Skills reimbursement	360.00	0.00	360.00
6597 · Developing Supervisory Skills - Other	0.00	5,144.40	(5,144.40)
Total 6597 · Developing Supervisory Skills	360.00	5,144.40	(4,784.40)
6598 · Leadership Skills	5,816.06	0.00	5,816.06
Total 6404 · Education Expenses	44,638.10	65,530.54	(20,892.44)
Total 6400 · PROGRAM EXPENSES	1,035,795.69	504,306.55	531,489.14
Total Other Expense	1,100,999.81	615,559.87	485,439.94
Net Other Income	108,997.27	(441,327.51)	550,324.78
Net Income	20,678.13	(665,464.90)	686,143.03

	Central Coast	Central Los Angeles	Central Valley	Channel Counties	Coachella Valley	Desert Mountain	East Bay	Inland Empire	Monterey Bay	North Coast
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)
Ordinary Income/Expense										
Income										
4000 · OPERATING REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense										
6100 · OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6900 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9950 · Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00
Net Ordinary Income	0.00	0.00	0.00	0.00	0.00	(20.00)	0.00	0.00	0.00	0.00
Other Income/Expense										
Other Income										
4501 · Chapter Income	880.00	2,225.00	1,687.00	4,040.00	3,030.00	0.00	3,390.00	11,190.00	5,155.00	925.00
4500 · PROGRAM REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	880.00	2,225.00	1,687.00	4,040.00	3,030.00	0.00	3,390.00	11,190.00	5,155.00	925.00
Other Expense										
6401 · Chapter Expenses										
6401.79 · Current Year Chapter Expenses	1,415.31	1,149.23	564.76	4,081.55	2,502.39	0.00	5,094.77	14,739.84	4,783.84	690.00
6401 · Chapter Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6401 · Chapter Expenses	1,415.31	1,149.23	564.76	4,081.55	2,502.39	0.00	5,094.77	14,739.84	4,783.84	690.00
6400 · PROGRAM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	1,415.31	1,149.23	564.76	4,081.55	2,502.39	0.00	5,094.77	14,739.84	4,783.84	690.00
Net Other Income	(535.31)	1,075.77	1,122.24	(41.55)	527.61	0.00	(1,704.77)	(3,549.84)	371.16	235.00
Net Income	(535.31)	1,075.77	1,122.24	(41.55)	527.61	(20.00)	(1,704.77)	(3,549.84)	371.16	235.00

	NorthWest	Orange County	Peninsula	Sacramento Valley	San Diego	San Gabriel Valley	Joaquin Valley	SouthBay (LA)	
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	Total Chapters
Ordinary Income/Expense									
Income									
4000 · OPERATING REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense									
6100 · OPERATING EXPENSES	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	60.00
6900 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9950 · Prior Period Adjustment	0.00	0.00	0.00	0.00	30.00	80.00	0.00	0.00	130.00
Total Expense	0.00	0.00	0.00	60.00	30.00	80.00	0.00	0.00	190.00
Net Ordinary Income	0.00	0.00	0.00	(60.00)	(30.00)	(80.00)	0.00	0.00	(190.00)
Other Income/Expense									
Other Income									
4501 · Chapter Income	0.00	10,790.00	3,635.00	1,245.00	3,610.00	5,440.00	3,150.00	3,535.00	63,927.00
4500 · PROGRAM REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	10,790.00	3,635.00	1,245.00	3,610.00	5,440.00	3,150.00	3,535.00	63,927.00
Other Expense									
6401 · Chapter Expenses									
6401.79 · Current Year Chapter Expenses	1,998.57	13,908.84	505.79	1,227.73	3,924.15	5,578.75	1,938.60	1,100.00	65,204.12
6401 · Chapter Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 6401 · Chapter Expenses	1,998.57	13,908.84	505.79	1,227.73	3,924.15	5,578.75	1,938.60	1,100.00	65,204.12
6400 · PROGRAM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	1,998.57	13,908.84	505.79	1,227.73	3,924.15	5,578.75	1,938.60	1,100.00	65,204.12
Net Other Income	(1,998.57)	(3,118.84)	3,129.21	17.27	(314.15)	(138.75)	1,211.40	2,435.00	(1,277.12)
Net Income	(1,998.57)	(3,118.84)	3,129.21	(42.73)	(344.15)	(218.75)	1,211.40	2,435.00	(1,467.12)

	Date	Name	Account	Paid Amount
	10/01/2019		1005 · Bank of America	
			6155 · Merchant Fees/Bank Chgs.	(4.95)
TOTAL				(4.95)
	10/02/2019	Merchant Service	1005 · Bank of America	
			6155 · Merchant Fees/Bank Chgs.	(8,005.72)
TOTAL				(8,005.72)
	10/15/2019	Account Analysis Fee	1005 · Bank of America	
			6155 · Merchant Fees/Bank Chgs.	(85.52)
TOTAL				(85.52)
	10/10/2019	Alvertina Rivera {v}	1005 · Bank of America	
	10/01/2019		6401.11 · Channel Counties	(45.00)
TOTAL				(45.00)
	10/10/2019	City of Pismo Beach {v}	1005 · Bank of America	
	10/11/2019		6401.10 · Central Coast	(269.82)
TOTAL				(269.82)
	10/10/2019	Don Maruska & Company, Inc.	1005 · Bank of America	
	10/07/2019		6470 · Coaching Program Consultant	(19,660.50)
TOTAL				(19,660.50)
	10/10/2019	Meeting & Association Mgmt Services, Inc.	1005 · Bank of America	
	10/11/2019		6116 · Board Meeting Expenses	(41,500.52)
TOTAL				(41,500.52)
	10/10/2019	Messina and Associates, Inc.	1005 · Bank of America	
	10/11/2019		6125 · Board Planning Session-Retreat	(2,500.00)
TOTAL				(2,500.00)
	10/10/2019	Michael Coleman {v}	1005 · Bank of America	

Date	Name	Account	Paid Amount
10/01/2019		6146 · Consultants	(4,000.00)
		6146.10 · Consultant Reimbursement	(2,430.43)
		6401.05 · East Bay (SF)	(600.00)
		6401.14 · South Bay (LA)	(600.00)
		6401.12 · San Gabriel Valley	(600.00)
		6401.11 · Channel Counties	(600.00)
TOTAL			(8,830.43)
10/10/2019	Pacific Storage Company	1005 · Bank of America	
09/30/2019		6106 · Storage Expense	(54.74)
TOTAL			(54.74)
10/10/2019	Sierra Office Supply & Printing	1005 · Bank of America	
09/17/2019		6165 · Printing	(762.97)
09/13/2019		6105 · Marketing/Membership	(1,311.55)
TOTAL			(2,074.52)
10/10/2019	Smith Moore and Associates, Inc.	1005 · Bank of America	
09/10/2019		6401.17 · Inland Empire	(1,785.91)
		6192 · Web site	(50.00)
		6401.19 · San Diego County	(462.25)
		6192 · Web site	(31.90)
		6401.11 · Channel Counties	(700.00)
		6401.16 · Orange County	(1,358.59)
		6430 · Intro to Government	(915.60)
		6160 · Awards	(4,301.00)
		6430 · Intro to Government	(915.60)
		6166 · Printing, copying, and admin	(43.04)
		6175 · Postage	(91.90)
		6185 · Telephone/Bridge Calls	(55.22)
10/01/2019		6143 · Management Services	(11,685.66)
		2003 · A/P Other- SMA Conference	(3,490.52)
		6195 · Web Site Hosting Fee	(659.62)
		1500 · CSMFO/SMA Database AR	(272.54)
TOTAL			(26,819.35)
10/10/2019	William C. Statler {v}	1005 · Bank of America	
10/05/2019		6970 · One-Time Budgeted Expenses	(3,093.75)
TOTAL			(3,093.75)

	Date	Name	Account	Paid Amount
	10/09/2019	Janet Salvetti - V	1005 · Bank of America	
	10/11/2019		6125 · Board Planning Session-Retreat	(1,864.54)
TOTAL				(1,864.54)
	10/14/2019	FEED	1005 · Bank of America	
	10/07/2019		9610 · Conference Gifts/Attendees	(20,720.00)
TOTAL				(20,720.00)
	10/15/2019	Chavez, Silva & Company	1005 · Bank of America	
	10/21/2019		6220 · Audit & Tax Filing	(1,450.00)
TOTAL				(1,450.00)
	10/15/2019	Joan Michaels Aguilar [v]	1005 · Bank of America	
	10/23/2019		6110 · President's Expense	(675.05)
TOTAL				(675.05)
	10/15/2019	Margaret O'Brien {v}	1005 · Bank of America	
	10/23/2019		6401.05 · East Bay (SF)	(451.95)
TOTAL				(451.95)
	10/15/2019	Sierra Office Supply & Printing	1005 · Bank of America	
	10/15/2019		1263 · President's Dinner	(22.95)
TOTAL				(22.95)
	10/15/2019	Smith Moore and Associates, Inc.	1005 · Bank of America	
	08/09/2019		6255 · GFOA Reception	(543.56)
			6195 · Web Site Hosting Fee	(46.74)
			6190 · Web and Technology	(46.74)
			6401.08 · Monterey Bay	(408.43)
			6401.08 · Monterey Bay	(327.17)
			6401.17 · Inland Empire	(2,280.53)
			6401.08 · Monterey Bay	(1,786.25)
			6111 · Presidents CSMFO- Gifts	(85.79)
			6110 · President's Expense	(561.94)
			6185 · Telephone/Bridge Calls	(51.62)
	10/15/2019		6111 · Presidents CSMFO- Gifts	(29.64)

Date	Name	Account	Paid Amount
		6125 · Board Planning Session-Retreat	(192.57)
		6192 · Web site	(49.14)
		6121 · Committee Support	(201.30)
		6401.11 · Channel Counties	(1,041.10)
		6401.12 · San Gabriel Valley	(1,855.43)
		6125 · Board Planning Session-Retreat	(530.63)
		6401.17 · Inland Empire	(2,905.43)
		6121 · Committee Support	(85.50)
		6401.19 · San Diego County	(676.90)
		6175 · Postage	(74.25)
		6175 · Postage	(31.55)
		6185 · Telephone/Bridge Calls	(54.27)
		6166 · Printing, copying, and admin	(12.53)
		6175 · Postage	(4.91)
		6166 · Printing, copying, and admin	(10.10)
		6150 · Office Supplies	(18.48)
		6125 · Board Planning Session-Retreat	(26.43)
		6125 · Board Planning Session-Retreat	(24.26)
		6125 · Board Planning Session-Retreat	(45.55)
		6125 · Board Planning Session-Retreat	(20.55)
		6125 · Board Planning Session-Retreat	(5,954.49)
		6125 · Board Planning Session-Retreat	(17.99)
		6125 · Board Planning Session-Retreat	(21.36)
		6125 · Board Planning Session-Retreat	(1,046.58)
		6125 · Board Planning Session-Retreat	(23.95)
TOTAL			(21,093.66)



CSMFO BOARD REPORT

DATE: December 5, 2019

FROM: Margaret Moggia, Past President, Chapter Chair Liaison

SUBJECT: Year End Chapter Balances

In a continuing effort to support the local CSMFO chapters, the Board has considered a number of ways to develop processes, communications, and providing other resources. This includes the Board members engaging more directly with the local chapters, finding an individual to serve as the local chapter and even coordinating the local chapter meeting to have the members engaged. At this time, there is only one chapter without chapter leadership.

At a recent bi-monthly chapter chair call, the participants discussed the negative account balances as reflected on the monthly financial statements to understand why they happen and how we can continue to support the local chapters and not have them be burdened with the negative balance.

Within the Policy and Procedures Manual, section VI – C (Expense Reimbursement) there is language regarding Chapter Expense. It states:

The CSMFO annual budget also provides for limited funds for covering possible occasional deficits in chapter meetings, which are normally expected to be self-sustaining. The cost of postage and other miscellaneous expenses associated with the chapter meetings should be included in the cost of the meeting and not borne by the chapter chairs' agency.

In order to consider a recommendation to eliminate the negative balances at year end, the chapter chairs discussed why they occurred. We discussed it was important to understand the “why” to better understand how support is needed and to have the chapter explain why it occurred.

Listed below are some of the reasons:

1. Speaker Fee – While most speakers provide their presentation at no cost, we do have some paid speaker fees that may be covered by the luncheon fee.
2. New Chapter engagement – To encourage participation for the chapters who have recently re-engaged, CSMFO has provided the resources at no cost to the chapter participants.
3. Chapter Sponsorships – The Board has developed a policy for chapter sponsorships and while some chapters have used these funds to offset some of the chapter expense, other chapters have not.
4. Continuing Balance – For some agencies, the negative balance is a result of multiple years based on the reasons stated above.

The consideration of the elimination of the negative balances, is really a reflection of using the Chapter Support line item with a budget of \$35,900 for which only \$9,264.94 has been expended to date. However, there may be instances where a chapter is still experiencing some financial constraints to engage the local CSFMO members, CSMFO may consider to continually support the chapter by using the Chapter Support budget line item. In the initial year of implementation, we understand that there may be a culmination of the negative balances, and that going forward the balances will only be for the current year. Through October 31, 2019, there are 5 chapters with a negative balance total of \$6,012.42.

The policy consideration is to expand the current language in the Policy and Procedures Manual to include language that after year-end, the Past President will provide a report to the Board that recaps if there are any chapters that have negative balance, the use of the Chapter Support budget line item, and identify the reasons are appropriate. This proposed policy modification will allow CSMFO to continually identify ways to support the local chapters and ensure that all members are engaged.

With a revised policy, the intent would be to perform a year-end reconciliation and offset the negative balances to the Chapter support line item so each calendar year begins with a fresh start.

Recommendation

1. That the Board directs the Administration Committee to develop a policy that considers the Past President to provide an annual report to the Board using the Chapter Support budget to offset chapters with negative balance.
2. That the Board directs the Executive Director to perform a year-end reconciliation and offset any Chapter cash account with a negative balance at December 31, 2019 with the Chapter support line item.



CSMFO BOARD REPORT

DATE: December 5, 2019

FROM: CSMFO Certification Working Group
Margaret Moggia, Past President, Chair

SUBJECT: Time Only Contract Extension – 2019 Bill Statler Contract

In May 2018, the CSMFO Certification working group shared their analysis of what a CSMFO certification program could for its members but indicated that a more in-depth analysis should be undertaken to provide a recommendation to the Board if a certification program should be pursued. In March 2019, the Board approved a contract with Bill Statler to assist the Certification working group with this analysis. The Board requested a phased-approach, and recommended that a report be provided after some initial analysis to determine if CSMFO should continue down a path to pursue its own certification program. The contract is set to expire on December 31, 2019.

On October 8, 2019, Bill Statler presented his report on the first phase of the project and received direction from the Board. The Certification Working Group has met with Bill Statler to refine the recommendation with the anticipated goal to present the final recommendation on the foundation elements, program content, program administration, and budget to the January 28, 2020 in person board meeting. In order to finalize the report and receive Board's input, the Certification Working Group will need to extend the agreement with Bill Statler, and recommends a new expiration date of March 31, 2020.

Recommendation

That the Board directs the Administration Committee to amend the 2019 Bill Statler Contract by extending the termination date from December 31, 2019 to March 31, 2020.



CSMFO BOARD REPORT

DATE: November 7, 2019

FROM: Margaret Moggia, 2018 Past President

SUBJECT: Past-President Advisory Council

As part of the Strategic Planning Session in 2017, one of the Goals identified for Strategic Growth as part of the Plan was to “Engage Past Presidents”. The Action Plan & Deliverable was the Establishment of a Past Presidents Advisory Council, better known as the PPAC. At the November 7, 2019 Board meeting, the Board expressed interest in supporting the development of the Past President Advisory Council (PPAC).

Attached for the Board’s consideration is the language to describe the purpose and scope of the Past President Advisory Council for the Policy and Procedures Manual. In addition, is a proposed description for the PPAC for the Leadership Roles and Responsibilities document that more fully describes the role the PPAC can serve.

Recommendation:

That the Board approves the proposed language as described in Policy and Procedures Manual (shown in Attachment A) and also endorse the scope as shown in the Leadership Roles and Responsibilities document (Attachment B).

Attachment A

Proposed language for the Policy and Procedures Manual

- Insert as Section IV E

Section IV Other Committees

E. Past President Advisory Council (PPAC)

Members to the PPAC shall consist of active CSMFO past presidents who are interested in continuing to support CSMFO's mission. The role the PPAC is to engage past presidents to be a strategic voice to CSMFO leadership, support committees and chapters, and be a general resource or ambassador for the organization in the following ways:

- Support CSMFO Committees
- Support local chapters
- Offer recommendations for CSMFO awards
- Be a strategic voice for the organization
- Mentor CSMFO members and leaders
- Foster relationships and share insight

In their role, PPAC members shall be afforded the opportunity to serve as a senior advisor to a standing committee and to participate in strategic planning meetings. The immediate past president shall serve as chair and shall report at least two times to the Board on how the PPAC has engaged in the areas noted above. The PPAC will meet as needed, but shall continually support the committees and chapters on an ongoing basis.

Attachment B

Proposed language for Leadership Roles and Responsibilities

Past President Advisory Council

Immediate Past President

It is the role of the Past President Advisory Council (PPAC) to engage past presidents who welcome the opportunity of continuing to be engaged in CSMFO, and be a strategic voice to CSMFO Leadership, support committees and chapters, and be a general resource or ambassador for the organization. The PPAC may provide input and guidance in the following areas:

1. Support CSMFO Committees
 - a. Serve as a Senior Advisor to a Standing Committee.
 - b. Offer speaker suggestions for Career Development Committee and Program Committee for their consideration.
 - c. Be a resource for presenting CAFR/Budget Awards.
 - d. Serve as conference moderators.
 - e. Participate in Career Development programs as speakers or trainers
 - f. Advise on Presidents Dinner (Committee).
 - g. Be a resource for the Nomination Committee.
2. Support local chapters
 - a. Support the local chapters through offering advice and speakers
 - b. Attend meetings.
3. Offer recommendations for CSMFO awards
 - a. Make Distinguished Service Award recommendations to the President Elect.
 - b. Identify additional ways to recognize members in the CSMFO community.
4. Be a strategic voice for the organization
 - a. Provide input and feedback on long term strategic endeavors or initiatives the organization might be considering.
 - b. Develop roadmap for succession planning or path for future leaders
 - c. Provide insight and history at strategic planning sessions and board meetings.
 - d. Advise the Board of Directors on matters affecting CSMFO (i.e. lobbying efforts).

5. Mentor CSMFO members and leaders
 - a. Advise/strategize with finance managers about career issues
 - b. Share words of wisdom from our presidency and prepare for the next significant association milestone.
6. Foster relationships and share insight
 - a. Engage with retirees.
 - b. Have Immediate Past President act as a liaison to out of state associations.
 - c. Become part of a speaker's bureau.
 - d. Be CSMFO Ambassadors, if properly leveraged. Imagine thank you letters signed by PPAC (10 signatures) for our top sponsors.

CSMFO BOARD REPORT

December 5, 2019

Date: November 19, 2019

FROM: Marcus Pimentel, Communications Committee Chair

SUBJECT: Approve SMA Contract amendment and amend proposed 2020 Budget

RECOMMENDATION

That the Board supports the sustainability of the monthly CSMFO News by approving the addition of a professional production & editorial coordinator contract with SMA effective January 1, 2020.

FISCAL IMPACT

The cost would be \$700 per month plus an annual \$400 cost for the additional production support for the annual Conference hard-copy edition. This \$8,800 annualized investment would be offset by the unbudgeted increase in advertisement revenue from moving to monthly new revenue received from increase advertisements of approximately \$10,000 annually. As of September 2019, advertising revenue was trending at \$10,500 above the 2018 Budget.

STRATEGIC PLAN

This recommendation meets the following Goal for the 2019 plan under Strategic Growth:

- #5. Hire a professional production manager/editor for CSFMO (Magazine)

This specific amendment would also support the Member Engagement Core Strategy.

BACKGROUND

The bimonthly CSMFO Magazine converted to the monthly CSMFO News in May 2019 as a soft launch and went into full production mode in June and July. The launch has been successful with readers and commercial members. A recent survey indicated that readers rate the content very high for readability, timeliness, and trustworthiness. Furthermore, advertising rates since moving to CSMFO News have significantly increased to a projected, annual range of \$150k (over the \$138.7k received in 2018 and the \$139k budgeted for 2019).

Prior to the May 2019 launch of CSMFO News, there already was recognition dating back to the 2018 Strategic Planning session that additional professional editorial and publication support could add more value to member engagement and ensure that this resource maintains its high value to readers (see the Strategic Plan's Goal #5 under Strategic Growth).

To produce CSMFO News, the Communication Committee splits leadership duties between the Chair and two Vice Chairs and solicits or assigns to committee members to identify potential authors, cultivate authors for content creation, and/or then work with authors to create content within the CSMFO News guidelines (attached).

The Committee uses Google Docs as a shared tool to track and monitor future, current, and incoming content. The Chair takes lead responsibility to update this tool. The Chair also takes the lead with creating the monthly preview article about the upcoming features (currently titled as Editors Alley).

Considerable effort is required by the Committee to cultivate content creation with authors who typically may be unsure or uncomfortable producing articles for broad distribution. Additional outreach and evaluation is also provided for commercial members who offer content as there is often a fine line with content that fits the parameters of a sponsored article versus feature article content that clearly supports and works with members.

The Committee bears the responsibilities around creating surveys and other tools for collecting from members content that will be developed into member features (such as the quarterly member career promotions & changes, or tips from CSMFO leadership, and the still to be launched career advice column).

Like member features, the Committee also reaches out to Chapter Chairs and other Committees like Membership, Career Development, Technology, Host Committee, and Program Recognition to suggest or support the creation of possible content.

For incoming content, the Committee provides content editing review and proposes edits in line with content guidelines and best practices for publishing engaging content. Substantial time can often be spent on creating or editing headlines and sub-headlines to pull readers into the content. For any substantial edits, the Committee coordinates with and attempts to receive timely author approval for changes.

The Committee also ensures that pictures and charts/images are received and that they meet online publication best practices (resolution, clarity, easily understood, etc).

Finally, as a reminder, the Board required the Committee to keep producing once a year a CSMFO Magazine physical edition to cover the annual conference (essentially a conference yearbook edition). This edition is a large lift both in covering conference events and trainings, reviewing pictures, and then editing, advising on layout changes, and developing this print edition. This will be layered on top of the CSMFO News monthly content publishing.

DISCUSSION

With guidance from the Strategic Plan Goal to bring on professional publication resources, the Communication Committee has closely observed workloads and identified obstacles during the evolution of the CSMFO News that put at risk the ability to maintain current publication

expectations. The Committee's initial hope was that any future professional resource recommendation would be limited in scope and cost for CSMFO.

However, despite best efforts, the Committee has realized that in order to maintain the expectations of CSMFO News by readers and advertisers, it is essential to invest in professional publication support. The Committee is also concerned about creating additional bandwidth to produce the Conference Magazine edition while still producing monthly content.

The Committee began the 2019 production year with ambitious changes to improve the future sustainability of the magazine. Certainly, the biggest was converting to an online edition to alleviate the large bottleneck of due dates or "all must be in" features that routinely challenged production (often delaying production dates as a final feature or ad remained outstanding).

In addition, the Committee expanded its membership, instituted a dual Vice-Chair model, reached out to State level officials to explore recurring special features, and took on proactive content creation three times with the goal to build up an inventory of articles (the last was 40 in 4 sprint initiative to identify and develop 40 potential articles in 4 weeks).

Despite these efforts, there were numerous times during the 2019 CSMFO Magazine and CSMFO News cycles that content was insufficient and had to be created anonymously by the Chair & Vice Chairs, or SMA provided "retrospective" reprints of past features.

In addition, the Committee has not had the bandwidth to return to the quarterly Promotions, Retirements, and Career Changes member feature or to launch new features such as Coach Ella's Corner advice column or recurring guest features (like the State Controller and CalPERS Board Member).

Often, the Committee's time has been consumed in the logistics of content creation rather than actually identifying and cultivating future content. Examples of intensive monthly logistical support include:

- tracking and updating for content (from conceptual, to proposed, to promised, to in but articles under review)
- updating and revising the Google Docs tracking tool for current and future features
- coordinating the impacts from re-arranging publication dates as content is delayed, not delivered, or urgent content bumps a planned article
- coordinating with committee leads for status of articles from authors and often sending polite reminders to volunteer authors.
- providing basic editorial review for grammar, spelling, sentence structure, article readability, and article components check (author head shots, other images, and author bio).

Accordingly, to return the Committee's focus to long-term creation of a publication calendar, to ensure that there is time to dedicate to cultivating and supporting authors in their content creation, to work with the creation of recurring guest features, and to make sure that CSMFO

Chapters, Committees, and member features are being equally highlighted in CSMFO News, the Committee recommends that SMA's contract be expanded to provide certain logistical and professional editorial services. The attached proposal summarized below has been reviewed by the Administration and Executive Committee and has been reduced in scope based on feedback.

(1) Article Solicitation and Coordination

- a. Maintain and update the Google Docs editorial master listing
- b. Coordinate with committee liaisons assigned to specific author for content updates
- c. Receive proposed drafts and provide initial proposed edits for Committee Editorial panel
- d. Receive initial requests for sponsored articles and direct to appropriate Committee leads or Chair

(2) Membership Engagement features include content such as:

- a. Manage collection of membership changes from promotions, retirements, and related career changes.
- b. Support any Advice Column features by managing question collection tools and tracking status of responses from the bench of coach volunteers.
- c. Chapter, Committee, and Member features

(3) All Advertising coordination for CSMFO News and Conference edition

(4) Annual Conference Edition support

- a. Update editorial tool for committee assignments and coordinate with liaisons (similar to 1-a&b)
- b. Provide for or coordinate with on-site conference photographer
- c. Responsible for content creation for up to one-half of the conference features



CSMFO BOARD REPORT

DATE: December 5, 2019

FROM: Jennifer Wakeman, Ad Hoc Student Engagement Working Group Chair

SUBJECT: Roles and Responsibilities for a Proposed Student Engagement Committee

Background:

At the CSMFO Board meeting on October 8, 2019 the future of student engagement was discussed. The Ad Hoc Working Group made the argument that student engagement continues to be a priority among the other CSMFO commitments and that there are sufficient administrative and programmatic efforts related to student engagement that necessitate the establishment of a standing committee. Additionally, this group feels that student engagement is of such importance that it cannot risk being side-lined within another standing committee and needs to be emphasized in its own right.

At the conclusion of the October Board meeting, the working group was directed to develop a roles and responsibilities outline for a proposed standing committee with the intent that a draft be presented at this meeting and a vote held at the January 2020 meeting.

Recommendation:

That the Board review, discuss and provide direction on the attached roles and responsibilities document for a proposed student engagement committee.

DRAFT – Student Engagement Committee Roles & Responsibilities Policy
For Discussion
CSMFO Board Meeting
December 5, 2019

1. The Student Engagement Committee's primary objectives are as follows:

- a. Reach out to the next generation (graduate and undergraduate students in political science, public administration, accounting and finance) to let them know we are here and what we have to offer.
- b. Promote municipal finance as a rewarding career choice.
- c. Increase the number of student memberships.
- d. Create a self-reinforcing cycle for student engagement in which relationship building and exposure to municipal finance provides momentum for growth in student memberships and participation.

2. Specific responsibilities of the Committee may include:

- a. Coordination with Chapter Chairs on engagement efforts:
 - i. implementation of campus meetings at least one time a year
 - ii. regular invitation of students to chapter meetings
 - iii. mentoring opportunities
- b. Preparation for Annual Conference
 - i. Participate in conference-centric campus meet and greet events
 - ii. Assist with rollout of student scholarship program by organizing conference- centric campus outreach, directly and through CSMFO member alumnus
- c. Identify event opportunities for engaging with students either in the classroom or through academic associations
- d. Develop a core group of presenters (potentially in coordination with award presenters)
- e. Moderate a student listserve
- f. Develop a student mentorship program
- g. Ensure consistency of messaging and materials at student events
- h. Maintain databases on member alumnus and university contacts
- i. Identification of students to provide feedback/participate in engagement efforts
- j. Provide updates to the Board of Directors on the Committee's progress and incorporate feedback and new ideas

DRAFT – Student Engagement Committee Roles & Responsibilities Policy
For Discussion
CSMFO Board Meeting
December 5, 2019

3. Committee Membership

- a. The President-Elect appoints the Committee Chair, Vice Chair and Senior Advisor
- b. Additional Committee members are appointed by the Committee Chair.
- c. In appointing Committee members, consideration should be given to where members are located, as a statewide representation would be most helpful and beneficial. When possible, student members of CSMFO should be considered for membership.
- d. The total number of Committee members should be based on the nature and amount of work being addressed by the Committee. A core of up to 15 members would be a good starting point.



CSMFO BOARD REPORT

DATE: December 5, 2019

FROM: Joan Michaels Aguilar, 2019 CSMFO President

SUBJECT: Update on Audience Polling Software

Background:

At the December 2018 CSMFO Board meeting, the Board unanimously approved the Administration Committee's recommendation to move forward with acquiring Poll Everywhere software. As background, Michael Coleman had requested that CSMFO reimburse him for the polling software that he was using for sessions he presented (up to \$600 per year) and wanted to use at the 2019 annual conference. After evaluating options and working with the Technology Committee, the top three firms were considered. The Board may recall that pros and cons for each were presented and Poll Everywhere emerged the recommendation.

More and more conferences are embracing use of technology and engaging attendees with real-time polling usually conducted on one's phone and answers can then be displayed live on a screen within a session at a conference or a chapter meeting. The software cost approved for Poll Everywhere was \$2,299, and the tool unfortunately was not available to Mr. Coleman during the conference. Past President Margaret Moggia informed Chapter Chairs on one of her regular calls of the new tool available for chapters for further engagement if desired.

On the November Executive Committee call, the use of the audience polling software was discussed and it was shared that it was used once during this past year. While it can be a very powerful means to gain participation, and was even used up at the Alaska conference I recently attended, the consensus was that no further budgetary resources should go toward the software at this time. Perhaps, if there is a desire in the future it could be included in a conference budget.

Recommendation:

This is an informational item, unless there is consensus amongst the Board to continue investing in audience polling software and promoting use amongst chapters and conference presenters.



CSMFO BOARD REPORT

DATE: December 5, 2019

FROM: Joan Michaels Aguilar, 2019 CSMFO President

SUBJECT: Proposed Update to CSMFO Bylaws

Background:

During the 2018 Strategic Planning session in San Diego, several ideas were put forward by members in leadership attending, including an update to the bylaws. At the January 8, 2019, in-person Board meeting at the annual conference in Palm Springs, the updated Strategic Plan included a new item under the core strategy of “Strategic Growth” – Update Bylaws. The Administration Committee had been noted to be the responsible party with a targeted date for completion of August 2019.

As the Board is aware, 2019 has been a transitional year with several changes that have needed the Board’s attention, including an updated agreement provision for sub-contracting for Executive Director services, the creation of an Ad Hoc steering committee to review this agreement and other critical issues to CSMFO, and even two Closed Sessions this past year. Due to some provisions within the bylaws that needed updating and a discussion at the Executive Committee prior to this year’s Strategic Planning session, a determination was made that swift action needed to be taken to see some progress for CSMFO bylaw updates. As CSMFO President, I opted to form an Ad Hoc Committee to address the potential bylaw changes. I received interest from two past presidents of our organization, Mary Bradley and Margaret Moggia, as well as Executive Director Melissa Manchester, to assist with this task. During the Strategic Plan update held in Anaheim in October, I noted that this Committee had been created and that the Responsible Party would be updated accordingly on the Strategic Plan.

Each Committee Member approached the task well-prepared and with red-lined versions of the existing by-laws circulated prior to an initial call. We discussed each section, potential changes, the rationale behind the suggested change and came up with the language that is contained in the document presented for consideration. Two calls took place to work our way through all five articles. Some of the changes may seem nominal, such as noting the fiscal year basis for CSMFO, i.e. calendar year, while others were more substantive:

- **Municipal Member definition** – language has been added addressing the case when a member may cease to be employed and the continuation of their membership (Article II Section A 1 a)
- **Dues and Assessments** – the current bylaws contain a provision with a date that membership will be suspended for unpaid dues at March 31. This has created some challenges with delayed issuance of the directory. This date has been changed to March 1. Eliminated specific section related to commercial members rate. (Article II Section C)
- **Rights and Privileges** – allows for retired members and current members in any category that have served as CSMFO President to serve as Senior Advisory on committees. All members in good standing shall be accorded the right to vote, so this would mean commercial members can now vote for the Board of Directors. The provision remains that only municipal members can vote on by-laws amendments. (Article II Section D)
- **Elections** – the composition of the Nominating Committee will continue to include the President, President-Elect and Immediate Past President, but has been restructured to include up to five additional past presidents. Current language stating “A general invitation shall be extended to all municipal members”... has been changed to **MAY** be extended to all municipal members. (Article III Section C)
- **Term** – this was previously Section F, but Section E and F have now been combined to address both Tenure and Term. (Article III, Section E)
- **Duties of Directors and Officers** – this section has been expanded to note that the Board may establish standing committees to carry out the business activities of CSMFO. Each of the Officers have had their respective sections reviewed and expanded to reflect current duties. (Article III, now Section G, previously H)
- **Meetings** – in reviewing other associations bylaws and in light of the CSMFO Board having convened Closed Sessions recently, a section has been added to address the protocol. Similar to the required noticing in public agencies with at least twenty-four hours’ notice and reporting out requirements. (Article IV, Section C)

Recommendation:

It is recommended that the Board of Directors review and discuss the proposed changes to the CSMFO bylaws. The goal was to have a draft document provided by the December Board meeting so that the final bylaws could be voted on and hopefully approved at the January Board meeting, allowing Probolsky to conduct a vote of the municipal members no later than March.

CSMFO By-Laws

(Proposed amendments December 2019)

Article I – Name, Purpose and Structure

Section A.

This organization shall be known as the California Society of Municipal Finance Officers, which in these by-laws shall be referred to as “CSMFO”.

Section B.

The purpose of the organization shall be to promote professional administration of government finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.

Section C.

The organization may have such Chapters as may be necessary or desirable for the best conduct of meetings.

Section D.

The fiscal year shall be January 1 to December 31.

Article II – Membership and Dues

Section A. Qualifications

1. Membership shall be open to any person presently or formerly actively engaged in the field of government finance in one of the following classifications, providing no direct conflict of interest exists. A member shall be considered to be in good standing if his or her dues are paid for that membership year and his or her professional conduct adheres to the CSMFO Code of Ethics.
 - a. **Municipal member.** This classification shall be open to all public employees and elected or appointed officials having responsibility for, oversight of, or engaged in, the function of government finance in any city, county, or special district in the State of California. Municipal members that cease to be employed, for whatever reason, may continue as a municipal member through the end of the membership year or until they are once again employed under the municipal membership categorization, whichever comes first. If a municipal member accepts employment outside the municipal eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.
 - b. **Other Government member.** This classification shall be open to any person employed by a government agency that is not eligible for municipal membership.
 - c. **Commercial member.** This classification shall be open to persons not currently employed by a governmental agency whose livelihood derives principally from activities of a commercial or professional nature directly related to government finance. The board of directors may adopt other categories within the Commercial member classification. Commercial members that cease to be employed, for whatever reason, may continue as a commercial member through the end of the membership year or until they are once again employed under the commercial membership categorization, whichever comes first. If a commercial member accepts employment outside the commercial eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the

new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

- d. **Other Classifications.** The board of directors may from time to time adopt through the CSMFO Policies and Procedures Manual other membership categories such as Student, Professor, Honorary, or Retired, and determine specific membership dues, if any, for each category.

Section B. Membership Determination

Any dispute involving eligibility for or classification of membership shall be resolved by a unanimous vote of the president, president-elect, immediate past president and secretary-treasurer, or lacking such a unanimous vote, by a two-thirds (2/3) vote of the board of directors.

Section C. Dues and Assessments

1. Dues will be payable annually on a calendar year basis, and will be due January 1 of each year. Members who permit their dues to remain unpaid on March 1 shall automatically be suspended from membership until all dues are paid. Dues may be prorated at the discretion of the board of directors.
2. Dues by category shall be determined from time to time by the board of directors. No Chapter shall be authorized to collect separate dues.
3. No assessments, other than dues, may be levied except by affirmative vote of two-thirds (2/3) of municipal members in good standing. Said vote shall be taken by ballot or any other means approved by the board of directors.

Section D. Rights and Privileges

Persons of all classifications shall be accorded full rights and privileges as provided hereinafter except that only those persons in the municipal member classification shall be eligible to serve on the CSMFO board of directors, position on a CSMFO standing committee, or serve as a chapter leader. Retired members and current members in any category that have served as president of CSMFO may serve as Senior Advisor on committees. All members in good standing shall be accorded the right to vote, except that only municipal members shall vote on by-laws amendments.

Article III – Directors and Officers

Section A. Directors

There shall be a board of directors consisting of the president, the president-elect, the immediate past president, and six members elected at large. Of the six members elected at large, three shall be from the southern portion of the state and three shall be from the northern portion. The position of president-elect shall be from the southern portion of the state in years when the position of president is from the northern portion. Should any matter before the board of directors create a conflict of interest, the director so conflicted shall disclose the nature and abstain from vote on the matter.

Section B. Officers

The officers of this organization shall consist of a president who shall automatically assume the office after serving one year as president-elect, a president-elect who shall be elected annually at large, the immediate past president, and a secretary-treasurer who shall be elected by the board of directors from its own membership. The board of directors, by majority vote, may employ an administrative secretary in lieu of the election of a secretary-treasurer, such person to serve at the pleasure of the board and to perform all duties that are assigned to the secretary-treasurer elsewhere herein.

Section C. Elections

A nominating committee shall be annually appointed by the president no less than one hundred thirty-five (135) days prior to the start of the next annual conference. The composition of the nominating committee shall be the president-elect, president, immediate past president, and up to five (5) additional past presidents. The president-elect shall chair the nominating committee. The nominating committee shall develop a slate consisting of one (1) candidate for northern California board member, one (1) candidate for southern California board member and one (1) candidate for president-elect.

A general invitation may be extended to all municipal members soliciting nominations for the positions of president-elect or board member. In addition, the nominating committee may solicit, identify or employ other methods as deemed appropriate to recruit members for nomination consideration.

The nominating committee is to report its recommendations to the secretary-treasurer no less than one hundred five (105) days prior to the start of the following year's annual conference. The secretary-treasurer shall deliver ballots, by any means approved by the board of directors, to all members not later than ninety (90) days prior to the following year's annual conference, and voting shall be open for thirty (30) days. Results of the election will be shared with the general membership by any means identified by the Board of Directors within thirty (30) days of the close of voting.

Section D. Eligibility

Any municipal member in good standing is eligible for election to membership on the board or for the office of president-elect. A change in membership status requires the member to vacate the board position or office. No member shall be eligible to serve more than one full term on the board of directors or as president-elect/president.

Section E. Term

Term of office shall commence with the board of directors meeting held immediately prior to and in conjunction with the annual conference.

Term of office for the president shall be for one year. The term of office of the president-elect shall be for one year at the conclusion of which said president-elect shall assume the office of president by automatic right of succession.

The term of office of the directors shall be for three years without the right of immediate succession.

Section F. Vacancies

1. If the office of president becomes vacant, the president-elect shall forthwith succeed to the balance of the unexpired term, thereafter continuing as president for his or her regular one-year term.
2. If the office of president-elect becomes vacant, the president shall call a special election to fill the vacancy in accordance with the procedures set forth in Section C, excepting that the dates shall be adjusted to provide the earliest possible election process, and that the successful nominee shall immediately take office upon completion of the election.
3. In the event that the office of the president and the president-elect become vacant at the same time, the immediate past president shall call a special meeting of the board of directors at which meeting said board shall select one of their members to serve as president who shall then call a special election to fill the vacancy of president-elect.
4. If any director's office becomes vacant during his or her regular term of office, it shall be filled for the unexpired term by vote of the board of directors from a list of not more than three names submitted by the president. Members that have previously served on the board of directors are eligible to fill director vacancies, provided the term of the vacancy being filled is less than a full three-year term.

Section G. Duties of Directors and Officers

1. The board of directors shall be the governing body, act on behalf of CSMFO and set policies and administrative procedures not specifically covered in these by-laws.
2. The board of directors may establish standing committees to achieve the strategic goals and business activities of CSMFO. The leadership roles of chair, vice chair, and senior advisor shall be appointment by the president-elect who is to assume the president role in the upcoming conference.
3. The president shall:
 - a. Preside at all meetings of the board of directors, executive committee, and meetings of the general membership;
 - b. Appoint the leaders of all committees created by the board of directors;
 - c. Represent the organization to other professional organizations;
 - d. Appoint and participate on the nominating committee;
 - e. Appoint ad hoc committees as deemed necessary; and
 - f. Carry out such other duties as given or assigned to him/her by vote of the board of directors.
4. The president-elect shall:
 - a. Assume the office of president as provided in Sections B and G herein;
 - b. Chair the annual conference host committee and nominating committee;
 - c. Assist the president in such a manner as shall be requested by the president;
 - d. Discharge pro tempore, the duties of the president in the president's absence; and
 - e. Carry out such other duties as are given or assigned to him/her by vote of the board of directors.
5. The past president shall:
 - a. Serve as the chapter chair liaison;
 - b. Participate in the nominating committee;
 - c. Assist with site selection for the next upcoming annual conference;
 - d. Chair any board of directors meeting in the absence of the president and president-elect; and
 - e. Carry out such other duties as are given or assigned to him/her by vote of the board of directors.
6. The secretary-treasurer shall:
 - a. Keep a record of proceedings of meetings;
 - b. Issue notices of meetings;
 - c. Issue correspondence on behalf of the organization;
 - d. Collect all fees and dues;
 - e. Maintain the financial records for the society;
 - f. Render a statement each month of the financial status of the organization;
 - g. Control and make all disbursements of the society as authorized in the annual budget approved by the board of directors.
 - h. Ensure an operating budget is submitted by calendar year end; and
 - i. With approval of the board of directors, employ a person or persons to assist with the duties of this office.

Article IV – Meetings

Section A. Number of Meetings

1. There shall be not less than two (2) meetings of the board of directors each year.
2. There shall be at least one (1) meeting each year of the general membership, held in conjunction with the annual conference.

Section B. Quorum

1. A quorum of the board of directors shall consist of a majority of directors.
2. A quorum for conduct of business at a regular meeting shall consist of a majority of the members present at said meeting.

Section C. Closed Sessions

Closed sessions of the board of directors may be called at any time and for any reason by the president or at the request of a majority of the other members of the board, provided at least twenty-four (24) hours' notice is given in writing. Any actions taken by the board of directors during a closed session will be reported during the next regular meeting of the board and recorded in meeting minutes.

Section D. Chapter Meetings

Chapter organization and meeting schedules shall be determined by the chapter membership, and each chapter shall select leaders, including a chair and vice chair. The leadership shall be municipal members, and shall act as the liaisons between the Board of Directors of the organization and the chapter.

Article V – Amendments

Section A. Amendments to By-Laws

Amendments to the by-laws may be made by a two-thirds (2/3) vote of the voting members by electronic means or any other means as approved by the board of directors. Notice of the amendments shall be provided to the members no less than thirty (30) days prior to voting. The voting period shall commence immediately following the thirty-day notice, and be open for a period of one (1) week.



CSMFO BOARD REPORT

Date: December 5, 2019

FROM: Steve Heide, President-Elect

SUBJECT: CSMFO 2020 Annual Budget

DISCUSSION

A preliminary review of the proposed 2020 budget was conducted with the Board in November. Attached is the final version of the proposed CSMFO 2020 Annual Budget.

Exclusive of the annual conference budget for next year, the 2020 budget as presented projects an operating loss of \$89,550, compared to the 2019 budgeted operating loss of \$129,191 and the projected actual operating loss of \$120,697 for 2019. Including the conference budget, the total projected loss for 2020 is \$191,542, compared to the 2019 total budgeted loss of \$179,334, and the projected actual loss of \$81,352 for this year.

At December 31, 2018, CSMFO's total equity (reserves) amounted to just over \$900,000, of which about \$144,000 was designated for operating reserves and about \$363,000 was undesignated - more than sufficient to support the budgeted loss for 2020. Additionally, as has been past practice, this budget is prepared on a conservative basis, with some likelihood of higher actual revenues and lower expenses.

2020 Budget highlights of particular note include:

1. Chapter Income (4501) and Chapter Expenses (6401) are offsetting, at \$100,000 each;
2. Committee/Chapter Support (6120) includes \$25,000 previously approved by the Board for expanded student engagement efforts in 2020;
3. Coaching Program Consultant/GFOA (6470) at \$40,000 is significantly lower than the projected/budget for 2019, due to the lower cost structure associated with GFOA as our new webinar partner.

4. One-time or prior period (budget carryovers/previously approved appropriations) budgeted expenses totaling \$38,200 are incorporated into this budget, including:
 - a. Student engagement - \$25,000
 - b. Additional professional support services for the Communication Committee - \$8,200 (December agenda item)
 - c. Purchase Introduction to Government Accounting course materials from Ahmed Badawi - \$5,000

As will be further discussed during presentation of this agenda item at the Board meeting, due to the 2020 budget projecting a third successive year of deficit spending, additional consideration should be given to our revenue structure, and in specific, our current membership dues levels.

RECOMMENDATION

It is recommended that the CSMFO Board of Directors review, discuss and approve the CSMFO 2020 Annual Budget.



2020 Committee Leadership Assignments			
Committee	Current	Proposed	Position
Administration	Kate Zawadzki	Scott Catlett	Chair
Administration	Alberto Preciado	Alberto Preciado	Vice Chair
Administration	Bob Biery	Bob Biery	Senior Advisor
Administration	Richard Lee	Richard Lee	Board Liaison
Career Development	Laura Nomura	Laura Nomura	Chair
Career Development	Pam Arends-King	Pam Arends-King	Vice Chair
Career Development	n/a	Scott Catlett	Vice Chair
Career Development	Mary Bradley	Mary Bradley	Senior Advisor
Career Development	Scott Catlett	Grace Castaneda	Board Liaison
Communications Committee	Marcus Pimentel	Karla Romero	Chair
Communications Committee	James Russell-Field	James Russell-Field	Vice Chair
Communications Committee	Karla Romero	Nitish Sharma	Vice Chair
Communications Committee	David Cain	David Cain	Senior Advisor
Communications Committee	Ernie Reyna	Ernie Reyna	Board Liaison
Membership Committee	Grace Castaneda	Jennifer Wakeman	Chair
Membership Committee	Gilbert Punsalan	Stephanie Reimer	Vice Chair
Membership Committee	n/a	Kate Zawadski	Vice Chair
Membership Committee	Stephen Parker	Margaret Moggia	Senior Advisor
Membership Committee	Jennifer Wakeman	Stephen Parker	Board Liaison
Professional Standards	Jason Al-Imam	Jason Al-Imam	Chair
Professional Standards	Christine Paras	Christine Paras	Vice Chair
Professional Standards	Craig Boyer	Craig Boyer	Senior Advisor
Professional Standards	Carrie Guarino	Carrie Guarino	Board Liaison
Program Committee	Ronnie Campbell	Margaret Moggia	Chair
Program Committee	Dennis Kauffman	Dennis Kauffman	Vice Chair
Program Committee	Karan Reid	Karan Reid	Vice Chair
Program Committee	Viki Copeland	Viki Copeland	Senior Advisor
Program Committee	n/a	Ronnie Campbell	Senior Advisor
Program Committee	Richard Lee	Richard Lee	Board Liaison
Recognition	Sara Roush	Yolanda Rodriguez	Chair
Recognition	Yolanda Rodriguez	Michael Manno	Vice Chair
Recognition	n/a	Lorena Lopez	Vice Chair
Recognition	Craig Boyer	Craig Boyer	Senior Advisor
Recognition	Carrie Guarino	Carrie Guarino	Board Liaison
Technology	Matt Pressey	Matt Pressey	Chair
Technology	Gloriann Sasser	Gloriann Sasser	Vice Chair
Technology	n/a	Andrew Thompson	Vice Chair
Technology	Jesse Takahashi	Jesse Takahashi	Senior Advisor
Technology	Will Fuentes	Will Fuentes	Board Liaison

Committee	Term	Current	Proposed	Agency	E-Mail	
Community Services	2020	Scott Koll				New
Environmental Quality	2020	Arwen Wacht	Arwen Wacht	City of Sacramento	awacht@cityofsacramento.org	
Governance, Transparency & Labor	2020	Joe Lillio	Joe Lillio	City of El Segundo	jlillio@elsegundo.org	
Housing, Community & Economic Development	2020	Don Harrison	Kimbra McCarthy	City of Redwood City	kmccarthy@redwoodcity.org	New
Public Safety	2020	Brad Wilkie	Tori Hannah	City of Pacific Grove	thannah@cityofpacificgrove.org	New
Revenue & Taxation	2020	Marcus Pimentel	Bob Biery	City of Westlake Village	r_biery@msn.com	New
Transportation, Communications & Public Works	2020	Kathryn Downs	Scott Dowell	City of Chico	scott.dowell@Chicoca.gov	New

CSMFO 2020 Board Meeting Dates

Fourth Thursday of Month (Generally)

2:00 to 4:00 pm

Month	Date	Notes
January 2020	1/28/20	In person - Disneyland Hotel (Anaheim)
February	2/27/20	
March	3/26/20	
April	4/16/20	Third Thursday due to CMTA conference
May	5/28/20	In person - Location TBD
June	6/25/20	
July	7/23/20	
August	n/a	Dark - No meeting
September	9/17/20	Third Thursday due to WFOA conference
October	10/6/20	In person - Monterey Plaza Hotel & Spa (Monterey)
November	11/5/20	Early due to holidays
December	12/3/20	Early due to holidays
January 2021	1/14/21	Early to get on track with 2021 Conference in mid-February

CSMFO 2020 Exec Comm Meeting Dates

Week Before BOD Meeting (Generally Third Wednesday)

3:00 to 4:30 pm

Month	Date	Notes
January 2020	1/22/20	
February	2/19/20	
March	3/18/20	
April	4/8/20	
May	5/21/20	Thursday due to GFOA conference
June	6/17/20	
July	7/15/20	
August	n/a	Dark - No meeting
September	9/9/20	
October	9/30/20	Wednesday before Strategic Planning Session
November	10/28/20	
December	11/24/20	Tuesday before Thanksgiving (tentative)
January 2021	1/6/21	



**CSMFO Career Development Committee
Monthly Committee Call - Minutes
Thursday, November 21, 2019 (12:00 – 1:00 pm)**

Zoom Meeting: <https://zoom.us/j/379987207> or by phone 1 669 900 6833

Meeting ID: 379 987 207

Attendees: Laura, Pam, Harriet, Mary, Terri, Don, Scott, Zach, Lorena
Absent: Margaret, Nick, Grace

ACTIVE DISCUSSION ITEMS

- I. **2019 Strategic Goals - CDC Priority Actions (See Attached Update provided at Oct 7-8 SP Meeting)**
 - a. Expand CSMFO Core Training –
 - i. Budget Course (Scott) – Draft presentation and materials for Courses 1 and 2 for Pre-Conference provided for review. (Module 1 and 2)
 - b. Develop and Copyright Training Materials (Laura) – Will be taking a report to Board to purchase Beginning course materials with Badawi in January.
 - c. Create and Execute Succession Plan for Don Maruska (Laura/Mary) – Discussed transition with GFOA. Don has been extremely helpful with tips and tools he has used to make the webinars successful. December webinar will be a transition webinar – GFOA will run with Don's support.
 - d. Develop CSMFO Certification Program (Margaret) Certification Program Committee to provide comments to Bill by 11/27. Finalizing recommendation to the Board for January 2020 meeting.
2. **Webinar Program (Don Maruska)**

	2019	Subject	# of Locations	Est. # of attendees
1	February 21	Clearing Away the Clouds--where to host your programs and data	66	95
2	March 14	Strategies to Manage Increasing Pension Costs	199	313
3	April 3	Accounting & Reporting for Debt	266	438
4	May 15	Congratulations, You Are a Finance Director! Now What?	167	207
5	June 20	GASB Update – The Big Three	211	389
6	August 1	Reserves: How Much is Enough? A Risk Aware Approach	297	458



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7	Sept 11	Interpreting and Communicating the New CalPERS Actuarial Report	294	565
8	Oct 30	Making the FLSA Work for You! 4.6 rating! Well received, superb job by presenters! Liked nuts and bolts aspect of the topic.	219	463
9	Nov 13	Investment Reporting – 4.6 rating! Good value from presentation, loved examples and best practices!	244	478
10	Dec 4	A Reinvention of GFOA's Approach to Ethics Shane Kavanaugh, Sr. Manager, GFOA Patrick Hamacher, Director of Legislative Analysis, King County Rich Lee, Finance Director San Mateo		

3. Quick-Hits 2019 Proposed: (Brad/Pam)

- a. White Nelson Diehl Evans on recording Long-Term Debt. – have put together the presentation, needs to be reviewed. Will set up Teams to work with team to execute Quick Hit in early-mid December.
- b. Ahmed Badawi on Year End Closing – In process. Plan for 2020
- c. Maze & Associates on GASB Update – Information coming in mid-late December. Plan for 2020
- d. Pam Derby, CPS HR on resumes or hiring – In process. Plan for 2020

CORE COURSE UPDATE

**4. Core Course Scheduling
2019**

- a. Intro to Governmental Accounting (Carol) 6 per year
 1. 5/29/19 – Irvine, CA
 2. 6/19/19 – Merced, CA
 3. 6/26/19 – Redwood City, CA
 4. 8/7/19 – Gilroy, CA
 5. 8/14/19 – Chino, CA
 6. 8/20/19 – Gilroy, CA (2nd class)
- b. Intermediate Accounting (Terri/Brad) 6 for 2019 (transition)



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1. 2/27/19 – San Bernardino
2. 3/7/19 - Salinas
3. 3/27/19 – Alameda County
4. **10/28/19 – City of Menifee – sold out. Survey sent out – Zach to follow up with getting feedback to committee.**
5. **12/9/19 – Mountain View – 44 registered**
- c. Investment Accounting (Terri) Nor Cal 2019
 1. 4/18/19 - Concord
- d. Fiscal Policy/Long-Term Financial Planning (Lorena) Only 1 in 2019
 1. 10/1/19 – Pasadena (canceled)
- e. Fundamentals of Tax Revenues (Mary/Nick); South in 2019
 1. 1/8/19 - Annual Conference – Palm Springs
- f. Fundamentals of Fees, Rates Charges & Land-Based Financing Tools (Mary/Terri); South in 2019
 1. 2/7/19 City of El Segundo
- g. Developing Successful Supervisory Skills (Mary/Nick); 1 per year
 1. 2019 Annual Conference
- h. Successful Skills for Finance Directors – (Mary/Nick) 1 per year
 1. 6/13/19 – Daly City
- i. Weekend Training (Lorena); South in 2019
 1. **11/14-17/19 – Orange County – 19 attendees, need earlier marketing and monitoring of registrations with appropriate names and adequate information for coordinator. Will schedule call with Lorena and Zach to work on process for next year.**

Reminder: please check the Master Calendar to ensure that we don't overlap our classes with other CSMFO events in the area.

5. Other Items

- i) 2020 Core Course Scheduling - **making good progress, should have complete by goal of mid-December.**
- ii) 2020 Committee Changes/Conference Call Planning – **with changing of the Board, we have a new Vice Chair and Board Liaison. Committee agreed to keeping call at same week/time for 2020.**
- iii) Committee Roundtable

6. Next Meeting: Thursday, December 19, 12:00-1:00 p.m.



MEMBERSHIP COMMITTEE AGENDA

Date: Thursday, November 21, 2019
Time: 3:30 p.m.
Zoom Meeting: <https://zoom.us/j/926093293> or by phone +1 669 900 6833
Meeting ID: 926 093 293

In attendance: Allison Tong, Craig Boyer, Jennifer Wakeman, Stephen Parker, Zach Seals

Agenda Items

1. CSMFO booth at the annual conference
 - a. Staffing (Stephanie)
https://drive.google.com/file/d/12qVM3gHBnFHOO1DOCIJmGmwvGCpt_014/view
Stephanie created the sign-up sheet for the booth and sent out volunteer request to the leadership (boards and committees, chapter chairs) list serves.
Please take a look at the link and sign up if you can help out.
 - b. Talking points for volunteers at the booth, conference program description (Jennifer)
Jennifer wrote a blurb for the conference program to market out the booth.
Jennifer to draft a talking point / cheat sheet for the volunteers to use at the booth.
 - c. Booth concept from Melissa/SMA (Grace)
Based on location of the booth, Melissa working with SMA and M&AMS on a booth concept to make the booth as a “portal” into the general session.
2. New Members Highlight effort with Communications Committee (Marcus, Derek, Grace)
Grace to check with Marcus on status.
3. Stephen brought up Admin Committee’s effort in records retention with each of the standing committees. The group decided to retain the following records from the Membership Committee: agendas, minutes, Board reports, annual committee reports, and any other documents as appropriate and determined by the Chair. While the Board

hasn't finalized on the direction of where the records will be stored, Grace created a google drive and saved all available files from 2017 here:

<https://drive.google.com/drive/folders/1oFWXFYcgDdNYZZkh6L4hMtw5f7cXVNF9?usp=sharing>

4. Next Meeting – Thursday, 12/19 at 3:30pm