



**Thursday, January 14, 2021
2:00 p.m. – 4:00 p.m.
Board of Directors Teleconference Meeting**

Call-in: 16699006833
Meeting ID: 918 503 431
Join Zoom Meeting <https://zoom.us/j/918503431>

1. Introduction
 - a. Welcome/Roll Call
 - b. Additions to Agenda
2. Consent Items 2:10 p.m.
 - a. Approval of Minutes from December 3, 2020
 - b. Financials from November & December 2020
 - c. Membership Counts
 - d. Student Engagement Committee Handbook Update
 - e. Executive Committee Meeting Agenda
3. Discussion/Action Items 2:15 p.m.
 - a. David Cain Contract Amendment (Laura Nomura)
 - b. Records Retention Policy Revisions (Scott Catlett)
 - c. 2021 Virtual Membership Engagement Plan (Melissa Manchester)
 - d. 2021 Committee Appointments (Marcus Pimentel)
 - e. 2021 Strategic Plan Approval (Marcus Pimentel)
 - f. 2021 Virtual Conference Update (Marcus Pimentel)
4. Committee Reports 3:00 p.m.
 - a. Administration (Scott Catlett)
 - b. Career Development (Laura Nomura)
 - c. Communications (Karla Romero)
 - d. Membership (Jennifer Wakeman)
 - e. Professional Standards (Jason Al-Imam)
 - f. Program (Margaret Moggia)
 - g. Recognition (Yolanda Rodriguez)
 - h. Student Engagement (Craig Boyer)

- i. Technology (Matt Pressey)
 - j. Management Contract Ad Hoc Report (Margaret Moggia)
 - k. CalPERS Ad Hoc (Richard Lee/Debby Cherney)
- 5. Chapter Roundtable 3:30 p.m.
- 6. Director Roundtable 3:40 p.m.
- 8. Officer Reports 3:45 p.m.
 - a. President (Steve Heide)
 - b. Past President (Margaret Moggia)
 - c. President-Elect (Marcus Pimentel)
- 10. Other Discussion Items
- 11. Future Topics
- 12. Upcoming Meeting:
February 12, 2021
- 13. Adjournment 4:00 p.m.



**Thursday, December 3, 2020
2:00 p.m. – 4:00 p.m.
Board of Directors Meeting**

Steve Heide
Marcus Pimentel
Margaret Moggia
Stephen Parker
Richard Lee
Ernie Reyna
Will Fuentes
Grace Castaneda
Carrie Guarino
Scott Catlett
Craig Boyer
Jennifer Wakeman
Jason Al-Imam
Matt Pressey
John Adams

David Cain
Laura Nomura
Karla Romero
Alberto Preciado
Michelle Bannigan
Tori Hannah
Jasmin Baines
Lorena Lopez
Monica Lo
Lorena Quijano
Amber Johnson
Harriet Commons
Sarah Meacham
Catherine Smith
Melissa Manchester

Introduction

The California Society of Municipal Finance Officers (CSMFO) Board of Directors via teleconference on Thursday, December 3, 2020. President Steve Heide convened the meeting and confirmed a quorum was in attendance at 2:06 p.m. There were no additions to the agenda.

Consent Calendar

The Board addressed the consent calendar, which included the minutes from the November meeting, the financial reports from October 2020, a resolution to open a new account with Bank of America, and the Executive Committee meeting agenda. Director Richard Lee moved to approve the consent calendar; Director Grace Castaneda seconded. The motion passed unanimously.

November Virtual Challenge Update

President Heide shared information on the November challenge, which was a daily gratitude prompt orchestrated through LinkedIn. He thanked PFM for sponsoring the challenge, and acknowledged Sarah Meacham, who expressed her appreciation for their continued partnership with CSMFO.

Holiday Party and Charitable Gift Exchange

President Heide informed the Board that he would be hosting a zoom holiday happy hour on Thursday, December 17. Attendees can choose to participate in the charitable gift exchange by including a charity of their choice in their registration form. That information will be given to another attendees to make a donation in the amount of their choice.

Early Career Membership Classification

Membership Committee Chair Jennifer Wakeman introduced to the Board a proposal to create a new membership classification for “Early Career”. There was some discussion revolving primarily around the administration of this new category, which will be operated both on an honor system and a periodic review of membership categories by staff. The Membership Committee intends to mentor these individuals who are new to the world of government finance. Director Stephen Parker moved to approve the proposal as presented, and Director Ernie Reyna seconded. The motion passed unanimously.

2021 Conference Update

President-Elect Marcus Pimentel shared with the Board that earlier that day the San Jose Convention Center accepted our cancellation due to force majeure, meaning the annual conference would be held entirely virtually with no cancellation fees. Registration for the virtual event is open, with the fee being \$200 for members and \$250 for nonmembers, which would include membership for 2021.

2021 Operating Budget

President-Elect Pimentel presented to the Board the draft 2021 operating budget, which includes the elimination of the GFOA reception and the in-person strategic planning session, plus an estimated 20% reduction in membership revenues. The overall estimated net income is nearly a negative \$90,000. Director Lee moved to approve the budget as presented. Director Parker seconded and the motion passed unanimously.

2021 Strategic Plan

Catherine Smith and Melissa Manchester reviewed with the Board the draft strategic plan, which included two main goals with two and three subcategories, respectively. The committees were requested to review their directives and provide to Executive Director Manchester their prioritization of their items prior to the end of the year. The Executive Committee will review the plan, with these deadlines, at its January 6 meeting, and the Board will finalize and approve at its meeting on January 14.

Committee Reports

Administration

Chair Scott Catlett reported that the committee is reviewing the records retention policy, and will be meeting immediately following the Board meeting.

Career Development

Chair Laura Nomura shared that the committee is working on offerings for 2021, noting that they will be once again offering core courses that have been on hiatus. They plan to have the full virtual schedule finalized in time to market during the annual conference.

Communications

Chair Karla Romero shared that the CSMFO News is wrapping up articles for 2020, and is looking for chapter chair highlights.

Membership

Chair Jennifer Wakeman shared that the committee was working on the focus group, virtual engagement activities, conference swag and the membership benefits session during the conference.

Professional Standards

Chair Jason Al-Imam shared that the committee published a highlight on SB 998, which was signed in September and effective January 1, 2021 regarding local government investments.

Program

Chair Margaret Moggia shared that the committee has finalized the sessions and speakers, and letters would be distributed to the speakers shortly regarding the new parameters involved with the virtual platform.

Recognition

Vice Chair Lorena Lopez shared that there were 112 budget award applications, and that reviews would be completed by the end of the month.

Student Engagement

Chair Craig Boyer shared that the committee had an online university event last month, and that they are looking to refine the delivery of their presentation.

Technology

Chair Matt Pressey shared with the Board that the committee continues to outreach to members regarding the Knowledge Base, including offering short tutorials, and has been working with the Student Engagement Committee on the student listserv.

Management Ad Hoc

Chair Moggia reported that the Request for Proposals is nearly completed. They will be setting up a call in January for just the Board, without staff, to discuss.

CalPERS Ad Hoc

Richard Lee shared that he and Debby Churney had watched the CalPERS meeting highlights, and would be preparing an article for the CSMFO News on the ALM process.

Chapter Roundtable

Michelle Bannigan shared that the Orange County Chapter had its last meeting of the year earlier that day; Alberto Preciado shared that Sacramento was having a GASB update next week, with some prizes and networking; and Director Lee shared that he was assisting the Peninsula Chapter chair with their next meeting.

Director Roundtable

Director Reyna shared that he was attending as many chapter meetings as possible, including the Inland Empire, Northwest and San Diego. Director Lee requested the Board approve creating a proclamation for the retirement of Past President Thomas Fil. The Board agreed to create and present the proclamation, and President Heide requested this practice be memorialized in the next iteration of the policy manual.

Officer Reports

President Heide shared his thoughts on the November virtual engagement activity, as well as let the Board know he had reached out to Alaska. As AGFOA has been struggling with education this year, since they're not prepared to offer a virtual conference, CSMFO will invite Alaska members to attend our virtual event.

Past President Moggia reminded the chapter chairs that the next chapter chairs call is on Monday, December 14, and reminded everyone of the January 15 deadline for Annual Report submissions.

President-Elect Pimentel shared that he is happy CSMFO is able to support Alaska, that he is working on 2021 committee appointments, and he is grateful for all the hard work and dedication of the CSMFO volunteers.

The next meeting will be held via teleconference on Thursday, January 14, 2021.

Meeting adjourned at 4:05 p.m.

Respectfully submitted,

Melissa Manchester

Summary of Action Items

The Board of Directors made the following actions:

- Approved the minutes from the November meeting

- Approved the October 2020 financial reports
- Approved the new Bank of America bank account
- Approved the Early Career membership classification
- Approved the 2021 operating budget

California Society of Municipal Finance Officers
Statement of Net Assets
As of November 30, 2020

	<u>Nov 30, 20</u>	<u>Nov 30, 19</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1006 · Bank of America Checking (new)	100.00	0.00	100.00	100.0%
1005 · Bank of America				
1050 · Chapter Fund Balances				
1050.10 · Central Coast	1,277.78	1,277.78	0.00	0.0%
1050.13 · Central Los Angeles	525.74	1,527.21	-1,001.47	-65.58%
1050.06 · Central Valley	367.51	1,017.04	-649.53	-63.87%
1050.11 · Channel Counties	1,611.64	3,160.52	-1,548.88	-49.01%
1050.18 · Coachella Valley	0.00	-2,021.64	2,021.64	100.0%
1050.15 · Desert Mountain	0.00	-275.00	275.00	100.0%
1050.05 · East Bay (SF)	3,522.19	4,264.15	-741.96	-17.4%
1050.17 · Inland Empire	892.38	5,695.77	-4,803.39	-84.33%
1050.08 · Monterey Bay	2,953.99	4,940.33	-1,986.34	-40.21%
1050.03 · North Coast	0.00	-664.35	664.35	100.0%
1050.01 · Northwest Counties	0.00	-1,998.57	1,998.57	100.0%
1050.02 · Northeast Counties	0.00	22.37	-22.37	-100.0%
1050.16 · Orange County	3,961.72	9,820.66	-5,858.94	-59.66%
1050.07 · Peninsula	693.74	3,643.86	-2,950.12	-80.96%
1050.04 · Sacramento Valley	3,010.67	2,890.67	120.00	4.15%
1050.19 · San Diego County	662.82	4,898.86	-4,236.04	-86.47%
1050.12 · San Gabriel Valley	370.00	-1,125.14	1,495.14	132.89%
1050.14 · South Bay (LA)	2,364.54	5,646.52	-3,281.98	-58.12%
1050.09 · South San Joaquin	-250.00	667.45	-917.45	-137.46%
Total 1050 · Chapter Fund Balances	21,964.72	43,388.49	-21,423.77	-49.38%
1005 · Bank of America - Other	165,425.64	1,037,875.96	-872,450.32	-84.06%
Total 1005 · Bank of America	187,390.36	1,081,264.45	-893,874.09	-82.67%
1040 · Investments LAIF	565,602.23	654,733.94	-89,131.71	-13.61%
Total Checking/Savings	753,092.59	1,735,998.39	-982,905.80	-56.62%
Accounts Receivable				
1100 · Accounts receivable	0.00	1,755.00	-1,755.00	-100.0%
Total Accounts Receivable	0.00	1,755.00	-1,755.00	-100.0%
Other Current Assets				
1080 · Undeposited Funds	0.00	5,535.00	-5,535.00	-100.0%
1120 · Accounts Receivable- YM	12,255.00	18,960.00	-6,705.00	-35.36%
1250 · Prepaid Expense - General				
1251 · Pre-Paid Expense Insurance	1,512.00	0.00	1,512.00	100.0%
1252 · Prepaid Admin/DataBase Fees	41,517.46	70,928.64	-29,411.18	-41.47%
1250 · Prepaid Expense - General - Other	24,899.00	16,467.85	8,431.15	51.2%
Total 1250 · Prepaid Expense - General	67,928.46	87,396.49	-19,468.03	-22.28%
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	0.00	32,250.00	-32,250.00	-100.0%
1262 · Facilities Deposits	97,104.00	33,000.00	64,104.00	194.26%
1263 · President's Dinner	0.00	22.95	-22.95	-100.0%

California Society of Municipal Finance Officers
Statement of Net Assets
As of November 30, 2020

	<u>Nov 30, 20</u>	<u>Nov 30, 19</u>	<u>\$ Change</u>	<u>% Change</u>
1264 · Conference Services	0.00	5,807.10	-5,807.10	-100.0%
1260 · Prepaid Expense Conference - Other	20,268.19	53,704.99	-33,436.80	-62.26%
Total 1260 · Prepaid Expense Conference	<u>117,372.19</u>	<u>124,785.04</u>	<u>-7,412.85</u>	<u>-5.94%</u>
Total Other Current Assets	<u>197,555.65</u>	<u>236,676.53</u>	<u>-39,120.88</u>	<u>-16.53%</u>
Total Current Assets	950,648.24	1,974,429.92	-1,023,781.68	-51.85%
Other Assets				
1500 · CSMFO/SMA Database AR	60,161.31	58,185.68	1,975.63	3.4%
Total Other Assets	<u>60,161.31</u>	<u>58,185.68</u>	<u>1,975.63</u>	<u>3.4%</u>
TOTAL ASSETS	<u>1,010,809.55</u>	<u>2,032,615.60</u>	<u>-1,021,806.05</u>	<u>-50.27%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts payable	0.00	651.91	-651.91	-100.0%
Total Accounts Payable	<u>0.00</u>	<u>651.91</u>	<u>-651.91</u>	<u>-100.0%</u>
Other Current Liabilities				
2003 · A/P Other- SMA Conference	4,107.78	3,968.80	138.98	3.5%
2010 · Deferred Revenue - Conference	35,195.00	1,033,980.00	-998,785.00	-96.6%
2030 · Deferred Revenue - Municipal	36,595.00	65,210.00	-28,615.00	-43.88%
2040 · Deferred Revenue - Commercial	4,840.00	14,300.00	-9,460.00	-66.15%
2050 · Deferred Revenue - Other Gov	400.00	1,700.00	-1,300.00	-76.47%
2060 · Deferred Revenue - Retired	200.00	380.00	-180.00	-47.37%
Total Other Current Liabilities	<u>81,337.78</u>	<u>1,119,538.80</u>	<u>-1,038,201.02</u>	<u>-92.74%</u>
Total Current Liabilities	<u>81,337.78</u>	<u>1,120,190.71</u>	<u>-1,038,852.93</u>	<u>-92.74%</u>
Total Liabilities	81,337.78	1,120,190.71	-1,038,852.93	-92.74%
Equity				
3102 · Conference reserve	424,264.00	364,860.00	59,404.00	16.28%
3101 · Operating reserve	170,380.00	144,139.00	26,241.00	18.21%
3020 · Retained earnings	181,381.76	349,588.11	-168,206.35	-48.12%
3100 · Net Assets-Chapters	26,288.69	43,388.49	-17,099.80	-39.41%
Net Income	<u>127,157.32</u>	<u>10,449.29</u>	<u>116,708.03</u>	<u>1,116.9%</u>
Total Equity	<u>929,471.77</u>	<u>912,424.89</u>	<u>17,046.88</u>	<u>1.87%</u>
TOTAL LIABILITIES & EQUITY	<u>1,010,809.55</u>	<u>2,032,615.60</u>	<u>-1,021,806.05</u>	<u>-50.27%</u>

California Society of Municipal Finance Officers

Summary of Financial Income and Expense

January through November 2020

	<u>Total Chapters</u>	<u>Conference</u>	<u>Education</u>	<u>Unclassified</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
4000 · OPERATING REVENUES					
4100 · Membership Dues	0.00	0.00	0.00	245,070.00	245,070.00
4200 · Interest Income	0.00	0.00	0.00	10,069.04	10,069.04
4302 · Magazine Advertising	0.00	0.00	0.00	1,400.00	1,400.00
4303 · Job Board Post - Member	0.00	0.00	0.00	111,850.00	111,850.00
4490 · Budget/CAFR Fees	0.00	0.00	0.00	15,500.00	15,500.00
Total 4000 · OPERATING REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>383,889.04</u>	<u>383,889.04</u>
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>383,889.04</u>	<u>383,889.04</u>
Gross Profit	0.00	0.00	0.00	383,889.04	383,889.04
Expense					
6100 · OPERATING EXPENSES					
6105 · Marketing/Membership	0.00	0.00	0.00	10,311.33	10,311.33
6106 · Storage Expense	0.00	0.00	0.00	862.11	862.11
6110 · President's Expense	0.00	0.00	0.00	2,422.55	2,422.55
6115 · Board of Directors	0.00	0.00	0.00	3,192.43	3,192.43
6120 · Committee/Chapter Support	0.00	0.00	0.00	8,211.80	8,211.80
6125 · Board Planning Session-Retreat	0.00	0.00	0.00	2,000.00	2,000.00
6140 · Management Services	0.00	0.00	0.00	210,925.78	210,925.78
6150 · Office Supplies	0.00	0.00	0.00	237.74	237.74
6155 · Merchant Fees/Bank Chgs.	0.00	0.00	0.00	20,913.44	20,913.44
6160 · Awards	0.00	0.00	0.00	4,551.32	4,551.32
6165 · Printing	0.00	0.00	0.00	21,760.16	21,760.16
6170 · Magazine	0.00	0.00	0.00	18,358.55	18,358.55
6175 · Postage	0.00	0.00	0.00	934.46	934.46
6185 · Telephone/Bridge Calls	0.00	0.00	0.00	820.39	820.39
6190 · Web and Technology	0.00	0.00	0.00	26,871.20	26,871.20
6200 · Travel/Staff Expenses	0.00	0.00	0.00	0.00	0.00
6220 · Audit & Tax Filing	0.00	0.00	0.00	9,315.00	9,315.00
6230 · Insurance	0.00	0.00	0.00	3,271.00	3,271.00
6240 · Taxes	0.00	0.00	0.00	22,325.00	22,325.00
6250 · Miscellaneous	0.00	0.00	0.00	3,150.00	3,150.00
6255 · GFOA Reception	0.00	0.00	0.00	0.00	0.00
Total 6100 · OPERATING EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>370,434.26</u>	<u>370,434.26</u>
6900 · OTHER EXPENSES	0.00	0.00	0.00	4,136.73	4,136.73
9950 · Prior Period Adjustment	0.00	0.00	-122.55	200.00	77.45
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>-122.55</u>	<u>374,770.99</u>	<u>374,648.44</u>

California Society of Municipal Finance Officers

Summary of Financial Income and Expense

January through November 2020

	<u>Total Chapters</u>	<u>Conference</u>	<u>Education</u>	<u>Unclassified</u>	<u>TOTAL</u>
Net Ordinary Income	0.00	0.00	122.55	9,118.05	9,240.60
Other Income/Expense					
Other Income					
4501 · Chapter Income	8,869.22	0.00	0.00	0.00	8,869.22
4500 · PROGRAM REVENUES					
8000 · Conference Revenue	0.00	1,374,903.27	0.00	0.00	1,374,903.27
4503 · Contributions and Donations	0.00	167.00	0.00	6,424.46	6,591.46
4504 · Education income	0.00	0.00	69,607.00	0.00	69,607.00
Total 4500 · PROGRAM REVENUES	0.00	1,375,070.27	69,607.00	6,424.46	1,451,101.73
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.00
Total Other Income	8,869.22	1,375,070.27	69,607.00	6,424.46	1,459,970.95
Other Expense					
6401 · Chapter Expenses	12,259.24	0.00	0.00	0.00	12,259.24
6400 · PROGRAM EXPENSES					
9000 · Conference Expenses	0.00	1,309,299.53	0.00	0.00	1,309,299.53
6404 · Education Expenses	0.00	0.00	20,495.46	0.00	20,495.46
Total 6400 · PROGRAM EXPENSES	0.00	1,309,299.53	20,495.46	0.00	1,329,794.99
Total Other Expense	12,259.24	1,309,299.53	20,495.46	0.00	1,342,054.23
Net Other Income	-3,390.02	65,770.74	49,111.54	6,424.46	117,916.72
Net Income	<u>-3,390.02</u>	<u>65,770.74</u>	<u>49,234.09</u>	<u>15,542.51</u>	<u>127,157.32</u>

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

Ordinary Income/Expense

Income

4000 · OPERATING REVENUES

4100 · Membership Dues

4110 · Dues - Municipal	0.00	194,284.00	160,710.00	33,574.00	120.89%	160,710.00
4115 · Dues NewMem-Municipal	0.00	0.00	22,500.00	-22,500.00	0.0%	22,500.00
4120 · Dues - Other Gov	0.00	4,305.00	3,500.00	805.00	123.0%	3,500.00
4125 · Dues NewMem-OtherGov	0.00	0.00	4,250.00	-4,250.00	0.0%	4,250.00
4130 · Dues - Commercial	0.00	45,320.00	37,400.00	7,920.00	121.18%	37,400.00
4135 · Dues NewMem-Commercial	0.00	0.00	4,180.00	-4,180.00	0.0%	4,180.00
4140 · Dues - Retired	0.00	1,161.00	1,320.00	-159.00	87.96%	1,320.00
4150 · Dues - Education	0.00	0.00	0.00	0.00	0.0%	0.00
4155 · Dues NewMem-Education	0.00	0.00	16.00	-16.00	0.0%	16.00

Total 4100 · Membership Dues	0.00	245,070.00	233,876.00	11,194.00	104.79%	233,876.00
------------------------------	------	------------	------------	-----------	---------	------------

4200 · Interest Income	269.25	10,069.04	19,000.00	-8,930.96	53.0%	20,000.00
------------------------	--------	-----------	-----------	-----------	-------	-----------

4302 · Magazine Advertising	0.00	1,400.00	4,200.00	-2,800.00	33.33%	4,200.00
-----------------------------	------	----------	----------	-----------	--------	----------

4303 · Job Board Post - Member	10,800.00	111,850.00	120,450.00	-8,600.00	92.86%	131,400.00
--------------------------------	-----------	------------	------------	-----------	--------	------------

4490 · Budget/CAFR Fees	900.00	15,500.00	15,000.00	500.00	103.33%	15,000.00
-------------------------	--------	-----------	-----------	--------	---------	-----------

Total 4000 · OPERATING REVENUES	11,969.25	383,889.04	392,526.00	-8,636.96	97.8%	404,476.00
---------------------------------	-----------	------------	------------	-----------	-------	------------

Total Income	11,969.25	383,889.04	392,526.00	-8,636.96	97.8%	404,476.00
--------------	-----------	------------	------------	-----------	-------	------------

Gross Profit	11,969.25	383,889.04	392,526.00	-8,636.96	97.8%	404,476.00
--------------	-----------	------------	------------	-----------	-------	------------

Expense

6100 · OPERATING EXPENSES

6105 · Marketing/Membership	175.00	10,311.33	10,000.00	311.33	103.11%	10,000.00
-----------------------------	--------	-----------	-----------	--------	---------	-----------

6106 · Storage Expense	0.00	862.11	916.67	-54.56	94.05%	1,000.00
------------------------	------	--------	--------	--------	--------	----------

6110 · President's Expense

6111 · Presidents CSMFO- Gifts	108.51	108.51	0.00	108.51	100.0%	0.00
--------------------------------	--------	--------	------	--------	--------	------

6112 · Presidents CSMFO-Dinner	0.00	22.95	0.00	22.95	100.0%	0.00
--------------------------------	------	-------	------	-------	--------	------

6110 · President's Expense - Other	0.00	2,291.09	5,000.00	-2,708.91	45.82%	5,000.00
------------------------------------	------	----------	----------	-----------	--------	----------

Total 6110 · President's Expense	108.51	2,422.55	5,000.00	-2,577.45	48.45%	5,000.00
----------------------------------	--------	----------	----------	-----------	--------	----------

6115 · Board of Directors

6116 · Board Meeting Expenses	0.00	2,664.83	4,675.00	-2,010.17	57.0%	5,100.00
-------------------------------	------	----------	----------	-----------	-------	----------

6115 · Board of Directors - Other	0.00	527.60	0.00	527.60	100.0%	0.00
-----------------------------------	------	--------	------	--------	--------	------

Total 6115 · Board of Directors	0.00	3,192.43	4,675.00	-1,482.57	68.29%	5,100.00
---------------------------------	------	----------	----------	-----------	--------	----------

6120 · Committee/Chapter Support

6121 · Committee Support	0.00	573.59	10,000.00	-9,426.41	5.74%	10,000.00
--------------------------	------	--------	-----------	-----------	-------	-----------

6122 · Chapter Support	0.00	7,479.22	10,000.00	-2,520.78	74.79%	10,000.00
------------------------	------	----------	-----------	-----------	--------	-----------

6120 · Committee/Chapter Support - Other	0.00	158.99	0.00	158.99	100.0%	0.00
--	------	--------	------	--------	--------	------

Total 6120 · Committee/Chapter Support	0.00	8,211.80	20,000.00	-11,788.20	41.06%	20,000.00
--	------	----------	-----------	------------	--------	-----------

6125 · Board Planning Session-Retreat	-6,000.00	2,000.00	43,500.00	-41,500.00	4.6%	45,500.00
---------------------------------------	-----------	----------	-----------	------------	------	-----------

6140 · Management Services

6143 · Management Services	13,751.89	151,270.78	155,833.34	-4,562.56	97.07%	170,000.00
----------------------------	-----------	------------	------------	-----------	--------	------------

6146 · Consultants

6146.10 · Coleman Services	0.00	4,200.00	19,983.34	-15,783.34	21.02%	21,800.00
----------------------------	------	----------	-----------	------------	--------	-----------

6146 · Consultants - Other	0.00	55,455.00	0.00	55,455.00	100.0%	0.00
----------------------------	------	-----------	------	-----------	--------	------

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 6146 · Consultants	0.00	59,655.00	19,983.34	39,671.66	298.52%	21,800.00
6470 · Webinar Program Services	0.00	0.00	64,166.66	-64,166.66	0.0%	70,000.00
Total 6140 · Management Services	13,751.89	210,925.78	239,983.34	-29,057.56	87.89%	261,800.00
6150 · Office Supplies	17.05	237.74	458.00	-220.26	51.91%	500.00
6155 · Merchant Fees/Bank Chgs.	1,217.43	20,913.44	27,500.00	-6,586.56	76.05%	30,000.00
6160 · Awards	0.00	4,551.32	5,000.00	-448.68	91.03%	5,000.00
6165 · Printing						
6166 · Printing, copying, and admin	8.64	1,024.53	1,833.34	-808.81	55.88%	2,000.00
6167 · Directory	0.00	20,060.68	12,000.00	8,060.68	167.17%	12,000.00
6165 · Printing - Other	16.75	674.95	0.00	674.95	100.0%	0.00
Total 6165 · Printing	25.39	21,760.16	13,833.34	7,926.82	157.3%	14,000.00
6170 · Magazine	315.00	18,358.55	20,000.00	-1,641.45	91.79%	20,000.00
6175 · Postage	208.75	934.46	2,750.00	-1,815.54	33.98%	3,000.00
6185 · Telephone/Bridge Calls	55.22	820.39	1,466.67	-646.28	55.94%	1,600.00
6190 · Web and Technology						
6191 · DataBase Expense	0.00	0.00	0.00	0.00	0.0%	0.00
6192 · Web site	59.99	2,924.93	0.00	2,924.93	100.0%	0.00
6195 · Web Site Hosting Fee	1,714.39	11,862.27	0.00	11,862.27	100.0%	0.00
6190 · Web and Technology - Other	0.00	12,084.00	22,916.67	-10,832.67	52.73%	25,000.00
Total 6190 · Web and Technology	1,774.38	26,871.20	22,916.67	3,954.53	117.26%	25,000.00
6200 · Travel/Staff Expenses	0.00	0.00	0.00	0.00	0.0%	0.00
6220 · Audit & Tax Filing	5.00	9,315.00	9,000.00	315.00	103.5%	9,000.00
6230 · Insurance	0.00	3,271.00	5,000.00	-1,729.00	65.42%	5,000.00
6240 · Taxes						
6242 · Current Year Taxes	0.00	18,175.00	40,000.00	-21,825.00	45.44%	40,000.00
6246 · Prior Year Taxes	0.00	4,150.00	0.00	4,150.00	100.0%	0.00
Total 6240 · Taxes	0.00	22,325.00	40,000.00	-17,675.00	55.81%	40,000.00
6250 · Miscellaneous	0.00	3,150.00				
6255 · GFOA Reception	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6100 · OPERATING EXPENSES	11,653.62	370,434.26	471,999.69	-101,565.43	78.48%	501,500.00
6900 · OTHER EXPENSES						
6970 · One-Time Budgeted Expenses	0.00	4,136.73	25,000.00	-20,863.27	16.55%	25,000.00
Total 6900 · OTHER EXPENSES	0.00	4,136.73	25,000.00	-20,863.27	16.55%	25,000.00
9950 · Prior Period Adjustment	200.00	77.45	0.00	77.45	100.0%	0.00
Total Expense	11,853.62	374,648.44	496,999.69	-122,351.25	75.38%	526,500.00
Net Ordinary Income	115.63	9,240.60	-104,473.69	113,714.29	-8.85%	-122,024.00
Other Income/Expense						
Other Income						
4501 · Chapter Income						
4501.01 · Northwest Counties	0.00	1,998.57				
4501.02 · Northeast Counties	0.00	467.10				
4501.03 · North Coast	0.00	664.35	0.00	664.35	100.0%	0.00
4501.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.0%	0.00
4501.05 · East Bay (SF)	0.00	480.00	0.00	480.00	100.0%	0.00
4501.06 · Central Valley	0.00	0.00	0.00	0.00	0.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
4501.07 · Peninsula	0.00	-25.00	0.00	-25.00	100.0%	0.00
4501.08 · Monterey Bay	0.00	-95.00	0.00	-95.00	100.0%	0.00
4501.09 · South San Joaquin	0.00	336.55	0.00	336.55	100.0%	0.00
4501.10 · Central Coast	0.00	0.00	0.00	0.00	0.0%	0.00
4501.11 · Channel Counties	0.00	0.00	0.00	0.00	0.0%	0.00
4501.12 · San Gabriel Valley	0.00	1,172.49	0.00	1,172.49	100.0%	0.00
4501.13 · Central Los Angeles	0.00	-25.00	0.00	-25.00	100.0%	0.00
4501.14 · South Bay (LA)	0.00	240.00	0.00	240.00	100.0%	0.00
4501.15 · Desert Mountain	0.00	275.00	0.00	275.00	100.0%	0.00
4501.16 · Orange County	0.00	895.00	0.00	895.00	100.0%	0.00
4501.17 · Inland Empire	0.00	50.00	0.00	50.00	100.0%	0.00
4501.18 · Coachella Valley	0.00	2,435.16	0.00	2,435.16	100.0%	0.00
4501.19 · San Diego County	0.00	0.00	0.00	0.00	0.0%	0.00
4501 · Chapter Income - Other	0.00	0.00	91,667.00	-91,667.00	0.0%	100,000.00
Total 4501 · Chapter Income	0.00	8,869.22	91,667.00	-82,797.78	9.68%	100,000.00
4500 · PROGRAM REVENUES						
8000 · Conference Revenue						
8100 · Government Registrations						
8105 · Govt Non-Memb Full Early	0.00	33,935.00	34,520.00	-585.00	98.31%	34,520.00
8106 · Govt Non-Memb-Full Regular	0.00	23,865.00	23,865.00	0.00	100.0%	23,865.00
8108 · Govt Non-Memb Daily Early	0.00	3,780.00	3,780.00	0.00	100.0%	3,780.00
8109 · Govt Non-Memb-Daily-Regular	0.00	6,210.00	6,210.00	0.00	100.0%	6,210.00
8110 · Govt Memb - Full Conf-Early	0.00	379,640.00	380,190.00	-550.00	99.86%	380,190.00
8115 · Conf-Gov-Full-Norm-Mem	0.00	60,190.00	61,255.00	-1,065.00	98.26%	61,255.00
8120 · Govt Memb Daily-Early	0.00	8,970.00	8,740.00	230.00	102.63%	8,740.00
8125 · Govt Memb-Daily Regular	0.00	3,500.00	3,725.00	-225.00	93.96%	3,725.00
8150 · Govt Non-Memb Full Onsite	0.00	2,295.00	2,295.00	0.00	100.0%	2,295.00
8155 · Govt Memb-Full Regular	0.00	5,445.00	5,445.00	0.00	100.0%	5,445.00
Total 8100 · Government Registrations	0.00	527,830.00	530,025.00	-2,195.00	99.59%	530,025.00
8200 · Commercial Registrations						
8225 · Conf-Com-Exhibitor-Addn Full	0.00	70,300.00	72,800.00	-2,500.00	96.57%	72,800.00
8227 · Conf-Com-Exhibitor Daily	0.00	9,660.00	9,660.00	0.00	100.0%	9,660.00
8230 · Comm Non-Memb-Full-Early	0.00	13,090.00	13,090.00	0.00	100.0%	13,090.00
8231 · Comm Non-Memb-Full-Reg	0.00	17,970.00	18,820.00	-850.00	95.48%	18,820.00
8235 · Comm Memb-Full-Early	0.00	11,560.00	13,070.00	-1,510.00	88.45%	13,070.00
8236 · Comm Memb-Full-Regular	0.00	12,290.00	12,290.00	0.00	100.0%	12,290.00
8245 · Comm Memb-Daily-Early	0.00	930.00	930.00	0.00	100.0%	930.00
8250 · Comm-Memb Daily-Regular	0.00	1,840.00	1,840.00	0.00	100.0%	1,840.00
8260 · Comm Non-Memb Daily Early	0.00	4,100.00	4,100.00	0.00	100.0%	4,100.00
8265 · Comm Non-Memb Daily Regular	0.00	8,570.00	8,570.00	0.00	100.0%	8,570.00
8200 · Commercial Registrations - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8200 · Commercial Registrations	0.00	150,310.00	155,170.00	-4,860.00	96.87%	155,170.00
8300 · Pre-Conference Registrations						
8376 · PreConference-Session D	0.00	4,575.00	4,650.00	-75.00	98.39%	4,650.00
8371 · PreConference-Session A	0.00	8,550.00	8,700.00	-150.00	98.28%	8,700.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
8373 · PreConference-Session B	0.00	8,250.00	8,250.00	0.00	100.0%	8,250.00
8375 · PreConference-Session C	0.00	4,650.00	4,650.00	0.00	100.0%	4,650.00
Total 8300 · Pre-Conference Registrations	0.00	26,025.00	26,250.00	-225.00	99.14%	26,250.00
8500 · Extra Meals						
8565 · Hosted Evening Event	0.00	21,250.00	21,500.00	-250.00	98.84%	21,500.00
Total 8500 · Extra Meals	0.00	21,250.00	21,500.00	-250.00	98.84%	21,500.00
8600 · Event Registrations						
8610 · Golf	0.00	30,525.00	30,700.00	-175.00	99.43%	30,700.00
8630 · Tennis	0.00	1,960.00	1,960.00	0.00	100.0%	1,960.00
Total 8600 · Event Registrations	0.00	32,485.00	32,660.00	-175.00	99.46%	32,660.00
8700 · Exhibitors Fees						
8702 · Featured Exhibitor/Sponsor	0.00	30,000.00	30,000.00	0.00	100.0%	30,000.00
8703 · Sapphire Exhibitor	0.00	126,000.00	126,000.00	0.00	100.0%	126,000.00
8715 · Gold Package	0.00	288,000.00	288,000.00	0.00	100.0%	288,000.00
8725 · Silver Package	0.00	31,200.00	31,200.00	0.00	100.0%	31,200.00
8735 · Diamond Package	0.00	72,000.00	72,000.00	0.00	100.0%	72,000.00
8736 · Top Sponsor	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8700 · Exhibitors Fees	0.00	547,200.00	547,200.00	0.00	100.0%	547,200.00
8800 · Sponsorships						
8830 · Non-Exhibitor Sponsor 8830	0.00	36,000.00	36,000.00	0.00	100.0%	36,000.00
8860 · Non-Booth Silver	0.00	0.00	0.00	0.00	0.0%	0.00
8870 · President's Dinner Sponsorship	0.00	0.00	0.00	0.00	0.0%	0.00
8872 · Additional Sponsorship Monies	0.00	6,500.00	6,500.00	0.00	100.0%	6,500.00
8800 · Sponsorships - Other	0.00	0.00				
Total 8800 · Sponsorships	0.00	42,500.00	42,500.00	0.00	100.0%	42,500.00
8900 · Conference Miscellaneous						
8915 · Hotel Rebate for Convention Ctr	0.00	26,478.27	26,478.27	0.00	100.0%	26,478.27
8905 · Misc Conference Income	0.00	0.00	0.00	0.00	0.0%	0.00
8910 · Cancellation Fees	0.00	825.00	825.00	0.00	100.0%	825.00
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8900 · Conference Miscellaneous	0.00	27,303.27	27,303.27	0.00	100.0%	27,303.27
8000 · Conference Revenue - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8000 · Conference Revenue	0.00	1,374,903.27	1,382,608.27	-7,705.00	99.44%	1,382,608.27
4503 · Contributions and Donations						
4503.5 · CALCPA Contribution	6,424.46	6,424.46				
4503.75 · Robert O'Dell Scholarship	0.00	167.00	0.00	167.00	100.0%	0.00
4503 · Contributions and Donations - Other	0.00	0.00				
Total 4503 · Contributions and Donations	6,424.46	6,591.46	0.00	6,591.46	100.0%	0.00
4504 · Education income						
4591 · California Local Budgeting	0.00	15,150.00				
4575 · Investment Accounting	600.00	7,500.00				
4505 · Webinar	0.00	6,156.00	0.00	6,156.00	100.0%	0.00
4520 · Weekend Training						
4525 · Training Event Income	0.00	0.00	0.00	0.00	0.0%	0.00
4520 · Weekend Training - Other	0.00	0.00	0.00	0.00	0.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 4520 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	0.00
4540 · Fundamentals of Rates, Fees	2,700.00	2,700.00	0.00	2,700.00	100.0%	0.00
4570 · Intro to Government	0.00	17,001.00	11,475.00	5,526.00	148.16%	11,475.00
4580 · Presentation/Fiscal Policy	0.00	0.00	0.00	0.00	0.0%	0.00
4590 · Intermediate Government Acct	8,700.00	21,100.00	0.00	21,100.00	100.0%	0.00
4594 · CMTA/CSMFO Course	0.00	0.00	0.00	0.00	0.0%	0.00
4595 · Revenue Fundamentals	0.00	0.00	5,100.00	-5,100.00	0.0%	5,100.00
4596 · Revenue Fundamentals II	0.00	0.00	0.00	0.00	0.0%	0.00
4597 · Developing Supervisory Skills	200.00	0.00	200.00	-200.00	0.0%	200.00
4598 · Leadership Skills	0.00	0.00	0.00	0.00	0.0%	0.00
Total 4504 · Education income	12,200.00	69,607.00	16,775.00	52,832.00	414.95%	16,775.00
Total 4500 · PROGRAM REVENUES	18,624.46	1,451,101.73	1,399,383.27	51,718.46	103.7%	1,399,383.27
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.0%	0.00
Total Other Income	18,624.46	1,459,970.95	1,491,050.27	-31,079.32	97.92%	1,499,383.27
Other Expense						
6401 · Chapter Expenses						
6401.79 · Current Year Chapter Expenses						
6401.01 · Northwest Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.02 · Northeast Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.03 · North Coast	0.00	0.00	0.00	0.00	0.0%	0.00
6401.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.0%	0.00
6401.06 · Central Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.07 · Peninsula	0.00	3,981.52	0.00	3,981.52	100.0%	0.00
6401.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.0%	0.00
6401.09 · South San Joaquin	0.00	250.00	0.00	250.00	100.0%	0.00
6401.10 · Central Coast	0.00	0.00	0.00	0.00	0.0%	0.00
6401.11 · Channel Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.12 · San Gabriel Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.13 · Central Los Angeles	0.00	0.00	0.00	0.00	0.0%	0.00
6401.14 · South Bay (LA)	0.00	0.00	0.00	0.00	0.0%	0.00
6401.16 · Orange County	-1,958.09	6,761.22	0.00	6,761.22	100.0%	0.00
6401.17 · Inland Empire	0.00	67.00	0.00	67.00	100.0%	0.00
6401.18 · Coachella Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.19 · San Diego County	0.00	1,199.50	0.00	1,199.50	100.0%	0.00
6401.79 · Current Year Chapter Expenses - Other	0.00	0.00	91,667.00	-91,667.00	0.0%	100,000.00
Total 6401.79 · Current Year Chapter Expenses	-1,958.09	12,259.24	91,667.00	-79,407.76	13.37%	100,000.00
6401 · Chapter Expenses - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6401 · Chapter Expenses	-1,958.09	12,259.24	91,667.00	-79,407.76	13.37%	100,000.00
6400 · PROGRAM EXPENSES						
9000 · Conference Expenses						
9100 · Food & Beverage						
9105 · Registration Prep-Lunch	0.00	0.00	0.00	0.00	0.0%	0.00
9115 · Wednesday-Breakfast	0.00	19,869.13	19,869.13	0.00	100.0%	19,869.13
9125 · Wednesday-Lunch	0.00	81,249.33	81,249.33	0.00	100.0%	81,249.33

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
9135 · Wednesday-Food-Exhibitor Recept	0.00	34,891.51	34,981.51	-90.00	99.74%	34,981.51
9138 · Wednesday-Beverage-Exhibitor Re	0.00	12,680.48	12,680.48	0.00	100.0%	12,680.48
9140 · Thursday-Breakfast-Chapter Chai	0.00	2,124.97	2,124.97	0.00	100.0%	2,124.97
9143 · Thursday-Breakfast	0.00	63,620.93	63,620.93	0.00	100.0%	63,620.93
9145 · Thursday-Coffee Service	0.00	19,516.18	19,516.18	0.00	100.0%	19,516.18
9147 · Thursday-Lunch	0.00	92,896.62	92,896.62	0.00	100.0%	92,896.62
9148 · Thursday-PM Break	0.00	26,287.62	26,287.62	0.00	100.0%	26,287.62
9150 · Friday-Breakfast	0.00	53,024.02	53,024.02	0.00	100.0%	53,024.02
9155 · Friday-Lunch	0.00	2,656.64	2,656.64	0.00	100.0%	2,656.64
9170 · Staff Room Beverage Service	0.00	0.00	0.00	0.00	0.0%	0.00
9195 · Water for Sessions	0.00	0.00	0.00	0.00	0.0%	0.00
9197 · Food&Beverage-Other	0.00	0.00	0.00	0.00	0.0%	0.00
9100 · Food & Beverage - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9100 · Food & Beverage	0.00	408,817.43	408,907.43	-90.00	99.98%	408,907.43
9200 · President's Dinners						
9210 · President's Dinner - Food & Bev	0.00	47,433.67	47,433.67	0.00	100.0%	47,433.67
9220 · Entertain-Transport-Decor-Favor	0.00	828.50	828.50	0.00	100.0%	828.50
9250 · Pres Dinner-Out of State Guest	0.00	16,236.72	16,236.72	0.00	100.0%	16,236.72
Total 9200 · President's Dinners	0.00	64,498.89	64,498.89	0.00	100.0%	64,498.89
9300 · Hosted Event						
9310 · Event Entertainment	0.00	43,665.00	43,665.00	0.00	100.0%	43,665.00
9320 · Event Food	0.00	134,138.08	134,138.08	0.00	100.0%	134,138.08
9321 · Event Bar	0.00	15,084.46	15,084.46	0.00	100.0%	15,084.46
9330 · Event Decor	0.00	0.00	0.00	0.00	0.0%	0.00
9340 · Event Other	0.00	12,669.68	12,669.68	0.00	100.0%	12,669.68
Total 9300 · Hosted Event	0.00	205,557.22	205,557.22	0.00	100.0%	205,557.22
9400 · Meetings and Training						
9410 · Speakers-Honorarium	0.00	85,300.00	85,300.00	0.00	100.0%	85,300.00
9420 · Speaker-Expenses-Lodging	0.00	3,563.61	3,563.61	0.00	100.0%	3,563.61
9430 · Speaker-Expenses-Transportation	0.00	2,612.37	2,612.37	0.00	100.0%	2,612.37
9400 · Meetings and Training - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9400 · Meetings and Training	0.00	91,475.98	91,475.98	0.00	100.0%	91,475.98
9450 · Comps						
9462 · Comps - Other	0.00	3,348.54	3,634.02	-285.48	92.14%	3,634.02
9451 · Transportation Shuttle Expense	0.00	0.00	0.00	0.00	0.0%	0.00
9460 · Other Guests Lodging (OOS)	0.00	3,711.24	3,711.24	0.00	100.0%	3,711.24
9465 · Board Scholarships	0.00	3,850.00	3,850.00	0.00	100.0%	3,850.00
9450 · Comps - Other	0.00	785.48				
Total 9450 · Comps	0.00	11,695.26	11,195.26	500.00	104.47%	11,195.26
9475 · Meetings						
9476 · Audio Visual and Lighting	0.00	165,772.31	165,772.31	0.00	100.0%	165,772.31
9478 · General Session - Addl' product	0.00	6,480.68	6,480.68	0.00	100.0%	6,480.68
9479 · WiFi Internet	0.00	12,500.00	12,500.00	0.00	100.0%	12,500.00
9480 · Electric Power/Rigging	0.00	19,692.40	19,692.40	0.00	100.0%	19,692.40
9481 · Reg/Attendance Tracking	0.00	34,924.32	34,924.32	0.00	100.0%	34,924.32

**California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020**

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
9485 · Convention/Hotel Other Costs	0.00	825.00	825.00	0.00	100.0%	825.00
Total 9475 · Meetings	0.00	240,194.71	240,194.71	0.00	100.0%	240,194.71
9490 · Pre-Conference Workshop						
9494 · Food & Beverage	0.00	9,176.02	9,176.02	0.00	100.0%	9,176.02
9495 · Speaker Fees	0.00	0.00	0.00	0.00	0.0%	0.00
9496 · Pre-Conference-Other	0.00	94.91	94.91	0.00	100.0%	94.91
9490 · Pre-Conference Workshop - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9490 · Pre-Conference Workshop	0.00	9,270.93	9,270.93	0.00	100.0%	9,270.93
9500 · Exhibits						
9550 · Sponsor Branded Items	0.00	10,063.91	10,063.91	0.00	100.0%	10,063.91
9510 · Decorator Booth Fee	0.00	15,198.25	15,198.25	0.00	100.0%	15,198.25
9520 · Signage-Exhibit Hall	0.00	0.00	8,286.83	-8,286.83	0.0%	8,286.83
9540 · Security	0.00	3,161.00	3,161.00	0.00	100.0%	3,161.00
9545 · Exhibit hall game	0.00	0.00	0.00	0.00	0.0%	0.00
9599 · Exhibits-Other	0.00	8,286.83	0.00	8,286.83	100.0%	0.00
Total 9500 · Exhibits	0.00	36,709.99	36,709.99	0.00	100.0%	36,709.99
9600 · Entertainment/Gifts						
9610 · Conference Gifts/Attendees	0.00	57,895.77	57,895.77	0.00	100.0%	57,895.77
9620 · Speaker/Board/Committee Memento	0.00	3,347.86	3,347.86	0.00	100.0%	3,347.86
9630 · Gift Baskets (VIPs)	0.00	1,107.00	1,107.00	0.00	100.0%	1,107.00
Total 9600 · Entertainment/Gifts	0.00	62,350.63	62,350.63	0.00	100.0%	62,350.63
9700 · Other Activities						
9732 · Golf Tournament Expenses	0.00	32,819.58	32,819.58	0.00	100.0%	32,819.58
9750 · Other Event Expenses	0.00	3,670.00	3,670.00	0.00	100.0%	3,670.00
Total 9700 · Other Activities	0.00	36,489.58	36,489.58	0.00	100.0%	36,489.58
9800 · Administration - Conference						
9805 · Conference Marketing	0.00	5,236.00	5,236.00	0.00	100.0%	5,236.00
9810 · Conference Contract Services	0.00	76,622.52	76,622.52	0.00	100.0%	76,622.52
9815 · Printing/Copy/Conference Media	0.00	2,307.22	2,307.22	0.00	100.0%	2,307.22
9818 · Office/Telephones/Printer	0.00	0.00	0.00	0.00	0.0%	0.00
9820 · President Expenses	0.00	673.17	673.17	0.00	100.0%	673.17
9831 · Supplies-Badges-Ribbons-Etc	0.00	666.20	666.20	0.00	100.0%	666.20
9840 · Postage & Shipping	0.00	11.60	11.60	0.00	100.0%	11.60
9845 · Speaker Packets	0.00	0.00	0.00	0.00	0.0%	0.00
9875 · Signage	0.00	3,967.45	3,967.45	0.00	100.0%	3,967.45
9880 · Bank Merchant Fees	668.20	1,008.05	339.85	668.20	296.62%	339.85
9890 · Conference Committee Expenses	0.00	24,664.11	24,664.11	0.00	100.0%	24,664.11
9895 · Staff Exp Inc. Lodging & Travel	0.00	20,082.59	20,082.59	0.00	100.0%	20,082.59
9800 · Administration - Conference - Other	700.00	7,000.00	2,100.00	4,900.00	333.33%	2,100.00
Total 9800 · Administration - Conference	1,368.20	142,238.91	136,670.71	5,568.20	104.07%	136,670.71
9000 · Conference Expenses - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9000 · Conference Expenses	1,368.20	1,309,299.53	1,303,321.33	5,978.20	100.46%	1,303,321.33
6404 · Education Expenses						
6491 · CA Local Budgeting Expense	0.00	3,000.00				
6420 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
November 2020

	Nov 20	Jan - Nov 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
6430 · Intro to Government						
6430.10 · Intro to Govt Account - Reimbur	0.00	4,102.27				
6430 · Intro to Government - Other	0.00	1,000.00	4,102.27	-3,102.27	24.38%	4,102.27
Total 6430 · Intro to Government	0.00	5,102.27	4,102.27	1,000.00	124.38%	4,102.27
6445 · Fundamentals of Rates Expense	0.00	0.00	0.00	0.00	0.0%	0.00
6450 · Presentation/Fiscal Policy						
6450.10 · Pres. Fiscal Policy Reim. Exp.	0.00	0.00	0.00	0.00	0.0%	0.00
6450 · Presentation/Fiscal Policy - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6450 · Presentation/Fiscal Policy	0.00	0.00	0.00	0.00	0.0%	0.00
6480 · Intermediate Governmental Acct.	0.00	6,643.19	149.67	6,493.52	4,438.56%	149.67
6494 · Webinar Expenses	1,000.00	5,750.00				
6594 · CMTA/CSMFO Course Exp	0.00	0.00	0.00	0.00	0.0%	0.00
6595 · Revenue Fundamental Expense	0.00	0.00	0.00	0.00	0.0%	0.00
6596 · Revenue Fundamental Expense II	0.00	0.00	0.00	0.00	0.0%	0.00
6597 · Developing Supervisory Skills						
6597.10 · Dev. Sup. Skills reimbursement	0.00	0.00	0.00	0.00	0.0%	0.00
6597 · Developing Supervisory Skills - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6597 · Developing Supervisory Skills	0.00	0.00	0.00	0.00	0.0%	0.00
6598 · Leadership Skills	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6404 · Education Expenses	1,000.00	20,495.46	4,251.94	16,243.52	482.03%	4,251.94
Total 6400 · PROGRAM EXPENSES	2,368.20	1,329,794.99	1,307,573.27	22,221.72	101.7%	1,307,573.27
Total Other Expense	410.11	1,342,054.23	1,399,240.27	-57,186.04	95.91%	1,407,573.27
Net Other Income	18,214.35	117,916.72	91,810.00	26,106.72	128.44%	91,810.00
Net Income	18,329.98	127,157.32	-12,663.69	139,821.01	-1,004.11%	-30,214.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	<u>Jan - Nov 20</u>	<u>Jan - Nov 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES			
4100 · Membership Dues			
4110 · Dues - Municipal	194,284.00	196,550.00	-2,266.00
4120 · Dues - Other Gov	4,305.00	4,050.00	255.00
4130 · Dues - Commercial	45,320.00	58,080.00	-12,760.00
4140 · Dues - Retired	1,161.00	1,160.00	1.00
4150 · Dues - Education	0.00	160.00	-160.00
Total 4100 · Membership Dues	245,070.00	260,000.00	-14,930.00
4200 · Interest Income	10,069.04	17,019.34	-6,950.30
4302 · Magazine Advertising	1,400.00	13,395.00	-11,995.00
4303 · Job Board Post - Member	111,850.00	138,425.00	-26,575.00
4490 · Budget/CAFR Fees	15,500.00	18,050.00	-2,550.00
Total 4000 · OPERATING REVENUES	383,889.04	446,889.34	-63,000.30
Total Income	383,889.04	446,889.34	-63,000.30
Gross Profit	383,889.04	446,889.34	-63,000.30
Expense			
6100 · OPERATING EXPENSES			
6105 · Marketing/Membership	10,311.33	14,462.81	-4,151.48
6106 · Storage Expense	862.11	889.55	-27.44
6110 · President's Expense			
6111 · Presidents CSMFO- Gifts	108.51	454.73	-346.22
6112 · Presidents CSMFO-Dinner	22.95	101.00	-78.05
6110 · President's Expense - Other	2,291.09	4,025.64	-1,734.55
Total 6110 · President's Expense	2,422.55	4,581.37	-2,158.82
6115 · Board of Directors			
6116 · Board Meeting Expenses	2,664.83	15,173.55	-12,508.72
6115 · Board of Directors - Other	527.60	2,279.52	-1,751.92
Total 6115 · Board of Directors	3,192.43	17,453.07	-14,260.64
6120 · Committee/Chapter Support			
6121 · Committee Support	573.59	2,513.24	-1,939.65
6122 · Chapter Support	7,479.22	6,728.00	751.22
6120 · Committee/Chapter Support - Other	158.99	23.70	135.29
Total 6120 · Committee/Chapter Support	8,211.80	9,264.94	-1,053.14
6125 · Board Planning Session-Retreat	2,000.00	47,104.05	-45,104.05
6140 · Management Services			
6143 · Management Services	151,270.78	146,155.46	5,115.32
6146 · Consultants			
6146.10 · Coleman Services	4,200.00	3,454.56	745.44
6146 · Consultants - Other	55,455.00	18,622.58	36,832.42
Total 6146 · Consultants	59,655.00	22,077.14	37,577.86
6470 · Webinar Program Services	0.00	62,981.50	-62,981.50
Total 6140 · Management Services	210,925.78	231,214.10	-20,288.32
6150 · Office Supplies	237.74	67.55	170.19
6155 · Merchant Fees/Bank Chgs.	20,913.44	43,235.47	-22,322.03
6160 · Awards	4,551.32	4,694.25	-142.93

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	<u>Jan - Nov 20</u>	<u>Jan - Nov 19</u>	<u>\$ Change</u>
6165 · Printing			
6166 · Printing, copying, and admin	1,024.53	2,356.88	-1,332.35
6167 · Directory	20,060.68	12,026.21	8,034.47
6165 · Printing - Other	674.95	896.81	-221.86
Total 6165 · Printing	21,760.16	15,279.90	6,480.26
6170 · Magazine	18,358.55	7,123.00	11,235.55
6175 · Postage	934.46	2,223.13	-1,288.67
6185 · Telephone/Bridge Calls	820.39	852.00	-31.61
6190 · Web and Technology			
6191 · DataBase Expense	0.00	0.00	0.00
6192 · Web site	2,924.93	3,301.89	-376.96
6195 · Web Site Hosting Fee	11,862.27	8,250.00	3,612.27
6190 · Web and Technology - Other	12,084.00	21,799.00	-9,715.00
Total 6190 · Web and Technology	26,871.20	33,350.89	-6,479.69
6200 · Travel/Staff Expenses	0.00	2,145.17	-2,145.17
6220 · Audit & Tax Filing	9,315.00	9,570.00	-255.00
6230 · Insurance	3,271.00	1,769.00	1,502.00
6240 · Taxes			
6242 · Current Year Taxes	18,175.00	32,351.00	-14,176.00
6246 · Prior Year Taxes	4,150.00	-4,732.00	8,882.00
Total 6240 · Taxes	22,325.00	27,619.00	-5,294.00
6250 · Miscellaneous	3,150.00	0.00	3,150.00
6255 · GFOA Reception	0.00	52,250.16	-52,250.16
Total 6100 · OPERATING EXPENSES	370,434.26	525,149.41	-154,715.15
6900 · OTHER EXPENSES			
6970 · One-Time Budgeted Expenses	4,136.73	28,330.35	-24,193.62
Total 6900 · OTHER EXPENSES	4,136.73	28,330.35	-24,193.62
9950 · Prior Period Adjustment	77.45	-420.00	497.45
Total Expense	374,648.44	553,059.76	-178,411.32
Net Ordinary Income	9,240.60	-106,170.42	115,411.02
Other Income/Expense			
Other Income			
4501 · Chapter Income			
4501.01 · Northwest Counties	1,998.57	0.00	1,998.57
4501.02 · Northeast Counties	467.10	0.00	467.10
4501.03 · North Coast	664.35	925.00	-260.65
4501.04 · Sacramento Valley	0.00	1,500.00	-1,500.00
4501.05 · East Bay (SF)	480.00	6,890.00	-6,410.00
4501.06 · Central Valley	0.00	2,247.00	-2,247.00
4501.07 · Peninsula	-25.00	4,895.00	-4,920.00
4501.08 · Monterey Bay	-95.00	6,700.00	-6,795.00
4501.09 · South San Joaquin	336.55	3,170.00	-2,833.45
4501.10 · Central Coast	0.00	880.00	-880.00
4501.11 · Channel Counties	0.00	5,030.00	-5,030.00
4501.12 · San Gabriel Valley	1,172.49	5,960.00	-4,787.51
4501.13 · Central Los Angeles	-25.00	2,275.00	-2,300.00
4501.14 · South Bay (LA)	240.00	5,495.00	-5,255.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	Jan - Nov 20	Jan - Nov 19	\$ Change
4501.15 · Desert Mountain	275.00	0.00	275.00
4501.16 · Orange County	895.00	15,840.00	-14,945.00
4501.17 · Inland Empire	50.00	15,190.00	-15,140.00
4501.18 · Coachella Valley	2,435.16	3,110.00	-674.84
4501.19 · San Diego County	0.00	6,440.00	-6,440.00
Total 4501 · Chapter Income	8,869.22	86,547.00	-77,677.78
4500 · PROGRAM REVENUES			
8000 · Conference Revenue			
8100 · Government Registrations			
8105 · Govt Non-Memb Full Early	33,935.00	1,170.00	32,765.00
8106 · Govt Non-Memb-Full Regular	23,865.00	0.00	23,865.00
8108 · Govt Non-Memb Daily Early	3,780.00	315.00	3,465.00
8109 · Govt Non-Memb-Daily-Regular	6,210.00	0.00	6,210.00
8110 · Govt Memb - Full Conf-Early	379,640.00	-585.00	380,225.00
8115 · Conf-Gov-Full-Norm-Mem	60,190.00	316,045.00	-255,855.00
8120 · Govt Memb Daily-Early	8,970.00	-315.00	9,285.00
8125 · Govt Memb-Daily Regular	3,500.00	8,100.00	-4,600.00
8150 · Govt Non-Memb Full Onsite	2,295.00	0.00	2,295.00
8155 · Govt Memb-Full Regular	5,445.00	0.00	5,445.00
Total 8100 · Government Registrations	527,830.00	324,730.00	203,100.00
8200 · Commercial Registrations			
8225 · Conf-Com-Exhibitor-Addn Full	70,300.00	39,935.00	30,365.00
8227 · Conf-Com-Exhibitor Daily	9,660.00	5,355.00	4,305.00
8230 · Comm Non-Memb-Full-Early	13,090.00	0.00	13,090.00
8231 · Comm Non-Memb-Full-Reg	17,970.00	0.00	17,970.00
8235 · Comm Memb-Full-Early	11,560.00	48,655.00	-37,095.00
8236 · Comm Memb-Full-Regular	12,290.00	0.00	12,290.00
8245 · Comm Memb-Daily-Early	930.00	6,515.00	-5,585.00
8250 · Comm-Memb Daily-Regular	1,840.00	0.00	1,840.00
8260 · Comm Non-Memb Daily Early	4,100.00	0.00	4,100.00
8265 · Comm Non-Memb Daily Regular	8,570.00	0.00	8,570.00
Total 8200 · Commercial Registrations	150,310.00	100,460.00	49,850.00
8300 · Pre-Conference Registrations			
8376 · PreConference-Session D	4,575.00	0.00	4,575.00
8371 · PreConference-Session A	8,550.00	6,300.00	2,250.00
8373 · PreConference-Session B	8,250.00	8,550.00	-300.00
8375 · PreConference-Session C	4,650.00	6,450.00	-1,800.00
Total 8300 · Pre-Conference Registrations	26,025.00	21,300.00	4,725.00
8500 · Extra Meals			
8565 · Hosted Evening Event	21,250.00	2,645.00	18,605.00
Total 8500 · Extra Meals	21,250.00	2,645.00	18,605.00
8600 · Event Registrations			
8610 · Golf	30,525.00	11,155.00	19,370.00
8630 · Tennis	1,960.00	2,070.00	-110.00
Total 8600 · Event Registrations	32,485.00	13,225.00	19,260.00
8700 · Exhibitors Fees			
8702 · Featured Exhibitor/Sponsor	30,000.00	25,000.00	5,000.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	Jan - Nov 20	Jan - Nov 19	\$ Change
8703 · Sapphire Exhibitor	126,000.00	112,000.00	14,000.00
8715 · Gold Package	288,000.00	292,000.00	-4,000.00
8725 · Silver Package	31,200.00	48,000.00	-16,800.00
8735 · Diamond Package	72,000.00	60,000.00	12,000.00
8736 · Top Sponsor	0.00	0.00	0.00
Total 8700 · Exhibitors Fees	547,200.00	537,000.00	10,200.00
8800 · Sponsorships			
8830 · Non-Exhibitor Sponsor 8830	36,000.00	16,000.00	20,000.00
8860 · Non-Booth Silver	0.00	0.00	0.00
8870 · President's Dinner Sponsorship	0.00	18,000.00	-18,000.00
8872 · Additional Sponsorship Monies	6,500.00	0.00	6,500.00
8800 · Sponsorships - Other	0.00	0.00	0.00
Total 8800 · Sponsorships	42,500.00	34,000.00	8,500.00
8900 · Conference Miscellaneous			
8915 · Hotel Rebate for Convention Ctr	26,478.27	10,410.00	16,068.27
8905 · Misc Conference Income	0.00	14,427.58	-14,427.58
8910 · Cancellation Fees	825.00	0.00	825.00
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00
Total 8900 · Conference Miscellaneous	27,303.27	24,837.58	2,465.69
Total 8000 · Conference Revenue	1,374,903.27	1,058,197.58	316,705.69
4503 · Contributions and Donations			
4503.5 · CALCPA Contribution	6,424.46	0.00	6,424.46
4503.75 · Robert O'Dell Scholarship	167.00	0.00	167.00
4503 · Contributions and Donations - Other	0.00	0.00	0.00
Total 4503 · Contributions and Donations	6,591.46	0.00	6,591.46
4504 · Education income			
4591 · California Local Budgeting	15,150.00	0.00	15,150.00
4575 · Investment Accounting	7,500.00	0.00	7,500.00
4505 · Webinar	6,156.00	10,175.00	-4,019.00
4520 · Weekend Training			
4525 · Training Event Income	0.00	15,230.00	-15,230.00
Total 4520 · Weekend Training	0.00	15,230.00	-15,230.00
4540 · Fundamentals of Rates, Fees	2,700.00	6,750.00	-4,050.00
4570 · Intro to Government	17,001.00	19,837.50	-2,836.50
4580 · Presentation/Fiscal Policy	0.00	0.00	0.00
4590 · Intermediate Government Acct	21,100.00	27,450.00	-6,350.00
4594 · CMTA/CSMFO Course	0.00	3,750.00	-3,750.00
4595 · Revenue Fundamentals	0.00	0.00	0.00
4597 · Developing Supervisory Skills	0.00	4,000.00	-4,000.00
Total 4504 · Education income	69,607.00	87,192.50	-17,585.50
Total 4500 · PROGRAM REVENUES	1,451,101.73	1,145,390.08	305,711.65
8999 · YM Import Items	0.00	0.00	0.00
Total Other Income	1,459,970.95	1,231,937.08	228,033.87
Other Expense			
6401 · Chapter Expenses			
6401.79 · Current Year Chapter Expenses			
6401.01 · Northwest Counties	0.00	1,998.57	-1,998.57

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	<u>Jan - Nov 20</u>	<u>Jan - Nov 19</u>	<u>\$ Change</u>
6401.03 · North Coast	0.00	690.00	-690.00
6401.04 · Sacramento Valley	0.00	1,227.73	-1,227.73
6401.05 · East Bay (SF)	0.00	5,094.77	-5,094.77
6401.06 · Central Valley	0.00	1,791.01	-1,791.01
6401.07 · Peninsula	3,981.52	2,054.85	1,926.67
6401.08 · Monterey Bay	0.00	5,962.41	-5,962.41
6401.09 · South San Joaquin	250.00	1,938.60	-1,688.60
6401.10 · Central Coast	0.00	1,415.31	-1,415.31
6401.11 · Channel Counties	0.00	4,901.55	-4,901.55
6401.12 · San Gabriel Valley	0.00	5,919.65	-5,919.65
6401.13 · Central Los Angeles	0.00	1,199.23	-1,199.23
6401.14 · South Bay (LA)	0.00	1,100.00	-1,100.00
6401.16 · Orange County	6,761.22	13,908.84	-7,147.62
6401.17 · Inland Empire	67.00	17,239.84	-17,172.84
6401.18 · Coachella Valley	0.00	2,833.77	-2,833.77
6401.19 · San Diego County	1,199.50	3,924.15	-2,724.65
Total 6401.79 · Current Year Chapter Expenses	12,259.24	73,200.28	-60,941.04
6401 · Chapter Expenses - Other	0.00	0.00	0.00
Total 6401 · Chapter Expenses	12,259.24	73,200.28	-60,941.04
6400 · PROGRAM EXPENSES			
9000 · Conference Expenses			
9100 · Food & Beverage			
9105 · Registration Prep-Lunch	0.00	157.66	-157.66
9115 · Wednesday-Breakfast	19,869.13	0.00	19,869.13
9125 · Wednesday-Lunch	81,249.33	58,395.49	22,853.84
9135 · Wednesday-Food-Exhibitor Recept	34,891.51	25,496.88	9,394.63
9138 · Wednesday-Beverage-Exhibitor Re	12,680.48	8,873.32	3,807.16
9140 · Thursday-Breakfast-Chapter Chai	2,124.97	1,761.98	362.99
9143 · Thursday-Breakfast	63,620.93	49,864.92	13,756.01
9145 · Thursday-Coffee Service	19,516.18	7,218.72	12,297.46
9147 · Thursday-Lunch	92,896.62	61,510.36	31,386.26
9148 · Thursday-PM Break	26,287.62	28,004.85	-1,717.23
9150 · Friday-Breakfast	53,024.02	27,656.64	25,367.38
9155 · Friday-Lunch	2,656.64	5,198.88	-2,542.24
9170 · Staff Room Beverage Service	0.00	0.00	0.00
9195 · Water for Sessions	0.00	879.68	-879.68
9197 · Food&Beverage-Other	0.00	0.00	0.00
9100 · Food & Beverage - Other	0.00	0.00	0.00
Total 9100 · Food & Beverage	408,817.43	275,019.38	133,798.05
9200 · President's Dinners			
9210 · President's Dinner - Food & Bev	47,433.67	24,291.52	23,142.15
9220 · Entertain-Transport-Decor-Favor	828.50	7,142.80	-6,314.30
9250 · Pres Dinner-Out of State Guest	16,236.72	6,147.86	10,088.86
Total 9200 · President's Dinners	64,498.89	37,582.18	26,916.71
9300 · Hosted Event			
9310 · Event Entertainment	43,665.00	22,145.68	21,519.32
9320 · Event Food	134,138.08	118,961.40	15,176.68

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	Jan - Nov 20	Jan - Nov 19	\$ Change
9321 · Event Bar	15,084.46	0.00	15,084.46
9330 · Event Decor	0.00	13,909.20	-13,909.20
9340 · Event Other	12,669.68	3,150.00	9,519.68
Total 9300 · Hosted Event	205,557.22	158,166.28	47,390.94
9400 · Meetings and Training			
9410 · Speakers-Honorarium	85,300.00	57,900.00	27,400.00
9420 · Speaker-Expenses-Lodging	3,563.61	2,536.00	1,027.61
9430 · Speaker-Expenses-Transportation	2,612.37	4,894.05	-2,281.68
9400 · Meetings and Training - Other	0.00	3,800.00	-3,800.00
Total 9400 · Meetings and Training	91,475.98	69,130.05	22,345.93
9450 · Comps			
9462 · Comps - Other	3,348.54	0.00	3,348.54
9451 · Transportation Shuttle Expense	0.00	3,968.50	-3,968.50
9460 · Other Guests Lodging (OOS)	3,711.24	3,583.86	127.38
9465 · Board Scholarships	3,850.00	11,865.04	-8,015.04
9450 · Comps - Other	785.48	0.00	785.48
Total 9450 · Comps	11,695.26	19,417.40	-7,722.14
9475 · Meetings			
9476 · Audio Visual and Lighting	165,772.31	95,239.00	70,533.31
9478 · General Session - Addl' product	6,480.68	100.00	6,380.68
9479 · WiFi Internet	12,500.00	17,520.00	-5,020.00
9480 · Electric Power/Rigging	19,692.40	8,004.46	11,687.94
9481 · Reg/Attendance Tracking	34,924.32	42,907.72	-7,983.40
9485 · Convention/Hotel Other Costs	825.00	30,988.44	-30,163.44
Total 9475 · Meetings	240,194.71	194,759.62	45,435.09
9490 · Pre-Conference Workshop			
9494 · Food & Beverage	9,176.02	5,974.23	3,201.79
9495 · Speaker Fees	0.00	1,140.42	-1,140.42
9496 · Pre-Conference-Other	94.91	327.54	-232.63
9490 · Pre-Conference Workshop - Other	0.00	351.00	-351.00
Total 9490 · Pre-Conference Workshop	9,270.93	7,793.19	1,477.74
9500 · Exhibits			
9550 · Sponsor Branded Items	10,063.91	0.00	10,063.91
9510 · Decorator Booth Fee	15,198.25	12,467.00	2,731.25
9520 · Signage-Exhibit Hall	0.00	2,200.00	-2,200.00
9540 · Security	3,161.00	1,926.25	1,234.75
9545 · Exhibit hall game	0.00	316.15	-316.15
9599 · Exhibits-Other	8,286.83	12,692.41	-4,405.58
Total 9500 · Exhibits	36,709.99	29,601.81	7,108.18
9600 · Entertainment/Gifts			
9610 · Conference Gifts/Attendees	57,895.77	48,692.55	9,203.22
9620 · Speaker/Board/Committee Memento	3,347.86	3,377.54	-29.68
9630 · Gift Baskets (VIPs)	1,107.00	551.19	555.81
Total 9600 · Entertainment/Gifts	62,350.63	52,621.28	9,729.35
9700 · Other Activities			
9732 · Golf Tournament Expenses	32,819.58	10,607.92	22,211.66
9750 · Other Event Expenses	3,670.00	0.00	3,670.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2020

	<u>Jan - Nov 20</u>	<u>Jan - Nov 19</u>	<u>\$ Change</u>
Total 9700 · Other Activities	36,489.58	10,607.92	25,881.66
9800 · Administration - Conference			
9805 · Conference Marketing	5,236.00	7,026.33	-1,790.33
9810 · Conference Contract Services	76,622.52	75,824.68	797.84
9815 · Printing/Copy/Conference Media	2,307.22	10,784.00	-8,476.78
9820 · President Expenses	673.17	452.72	220.45
9831 · Supplies-Badges-Ribbons-Etc	666.20	965.79	-299.59
9840 · Postage & Shipping	11.60	2,344.71	-2,333.11
9845 · Speaker Packets	0.00	0.00	0.00
9875 · Signage	3,967.45	1,654.52	2,312.93
9880 · Bank Merchant Fees	1,008.05	0.00	1,008.05
9890 · Conference Committee Expenses	24,664.11	14,619.99	10,044.12
9895 · Staff Exp Inc. Lodging & Travel	20,082.59	22,785.74	-2,703.15
9800 · Administration - Conference - Other	7,000.00	0.00	7,000.00
Total 9800 · Administration - Conference	142,238.91	136,458.48	5,780.43
9000 · Conference Expenses - Other	0.00	0.00	0.00
Total 9000 · Conference Expenses	1,309,299.53	991,157.59	318,141.94
6404 · Education Expenses			
6491 · CA Local Budgeting Expense	3,000.00	0.00	3,000.00
6420 · Weekend Training	0.00	0.00	0.00
6430 · Intro to Government			
6430.10 · Intro to Govt Account - Reimbur	4,102.27	0.00	4,102.27
6430 · Intro to Government - Other	1,000.00	14,685.71	-13,685.71
Total 6430 · Intro to Government	5,102.27	14,685.71	-9,583.44
6445 · Fundamentals of Rates Expense	0.00	1,127.00	-1,127.00
6480 · Intermediate Governmental Acct.	6,643.19	24,693.36	-18,050.17
6494 · Webinar Expenses	5,750.00	0.00	5,750.00
6594 · CMTA/CSMFO Course Exp	0.00	493.80	-493.80
6595 · Revenue Fundamental Expense	0.00	583.57	-583.57
6596 · Revenue Fundamental Expense II	0.00	3,200.00	-3,200.00
6597 · Developing Supervisory Skills	0.00	360.00	-360.00
6598 · Leadership Skills	0.00	5,816.06	-5,816.06
Total 6404 · Education Expenses	20,495.46	50,959.50	-30,464.04
Total 6400 · PROGRAM EXPENSES	1,329,794.99	1,042,117.09	287,677.90
Total Other Expense	1,342,054.23	1,115,317.37	226,736.86
Net Other Income	117,916.72	116,619.71	1,297.01
Net Income	<u>127,157.32</u>	<u>10,449.29</u>	<u>116,708.03</u>

California Society of Municipal Finance Officers
Chapter Income and Expense
January through November 2020

	Central Los Angeles	Central Valley	Channel Counties	Coachella Valley	Desert Mountain	East Bay	Inland Empire	Monterey Bay	North Coast	NorthEast	NorthWest
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)
Other Income/Expense											
Other Income											
4501 · Chapter Income	-25.00	0.00	0.00	2,435.16	275.00	480.00	50.00	-95.00	664.35	467.10	1,998.57
Total Other Income	-25.00	0.00	0.00	2,435.16	275.00	480.00	50.00	-95.00	664.35	467.10	1,998.57
Other Expense											
6401 · Chapter Expenses	0.00	0.00	0.00	0.00	0.00	0.00	67.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	67.00	0.00	0.00	0.00	0.00
Net Other Income	-25.00	0.00	0.00	2,435.16	275.00	480.00	-17.00	-95.00	664.35	467.10	1,998.57
Net Income	-25.00	0.00	0.00	2,435.16	275.00	480.00	-17.00	-95.00	664.35	467.10	1,998.57

California Society of Municipal Finance Officers
Chapter Income and Expense
January through November 2020

	Orange County	Peninsula	Sacramento Valley	San Diego	San Gabriel Valley	South San Joaquin Valley	SouthBay (LA)	Total Chapters	TOTAL
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)		
Other Income/Expense									
Other Income									
4501 - Chapter Income	895.00	-25.00	0.00	0.00	1,172.49	336.55	240.00	8,869.22	8,869.22
Total Other Income	895.00	-25.00	0.00	0.00	1,172.49	336.55	240.00	8,869.22	8,869.22
Other Expense									
6401 - Chapter Expenses	6,761.22	3,981.52	0.00	1,199.50	0.00	250.00	0.00	12,259.24	12,259.24
Total Other Expense	6,761.22	3,981.52	0.00	1,199.50	0.00	250.00	0.00	12,259.24	12,259.24
Net Other Income	-5,866.22	-4,006.52	0.00	-1,199.50	1,172.49	86.55	240.00	-3,390.02	-3,390.02
Net Income	-5,866.22	-4,006.52	0.00	-1,199.50	1,172.49	86.55	240.00	-3,390.02	-3,390.02

California Society of Municipal Finance Officers

Check Detail

November 2020

	Type	Num	Date	Name	Account	Paid Amount
	Check	EFT	11/02/2020	Merchant Service	1005 · Bank of America	
					6155 · Merchant Fees/Bank Chgs.	(1,104.07)
TOTAL						(1,104.07)
	Check	EFT	11/16/2020	Account Analysis Fee	1005 · Bank of America	
					6155 · Merchant Fees/Bank Chgs.	(85.76)
TOTAL						(85.76)
	Bill Pmt -Check	6550	11/10/2020	David Cain {v}	1005 · Bank of America	
	Bill	104	10/30/2020		6491 · CA Local Budgeting Expense	(1,500.00)
TOTAL						(1,500.00)
	Bill Pmt -Check	6551	11/10/2020	Government Finance Officers Association	1005 · Bank of America	
	Bill	2986629	10/30/2020		6146 · Consultants	(1,055.00)
TOTAL						(1,055.00)
	Bill Pmt -Check	6552	11/10/2020	Higher Logic, LLC	1005 · Bank of America	
	Bill	INV028499	11/03/2020		1250 · Prepaid Expense - General	(12,000.00)
TOTAL						(12,000.00)
	Bill Pmt -Check	6553	11/10/2020	Smith Moore and Associates, Inc.	1005 · Bank of America	
	Bill	20201440	11/01/2020		6143 · Management Services	(11,805.92)
					2003 · A/P Other- SMA Conference	(3,526.44)
					6195 · Web Site Hosting Fee	(643.88)
					1500 · CSMFO/SMA Database AR	(231.15)
					9800 · Administration - Conference	(600.94)
	Bill	20201515	11/03/2020		6195 · Web Site Hosting Fee	(64.99)
					6175 · Postage	(26.00)
					6166 · Printing, copying, and admin	(5.44)
					6150 · Office Supplies	(17.05)

California Society of Municipal Finance Officers

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
				6185 · Telephone/Bridge Calls	(55.22)
				6192 · Web site	(59.99)
				6195 · Web Site Hosting Fee	(899.40)
				6220 · Audit & Tax Filing	(5.00)
				6165 · Printing	(16.75)
				6105 · Marketing/Membership	(175.00)
				6111 · Presidents CSMFO- Gifts	(108.51)
				6175 · Postage	(182.75)
				6166 · Printing, copying, and admin	(3.20)
TOTAL					(18,427.63)
Bill Pmt -Check	6554	11/10/2020	Pacific Storage Company	1005 · Bank of America	
Bill	4195352	10/31/2020		6106 · Storage Expense	(56.01)
TOTAL					(56.01)
Bill Pmt -Check	6555	11/24/2020	David Garrison	1005 · Bank of America	
Bill		11/23/2020		6170 · Magazine	(315.00)
TOTAL					(315.00)
Bill Pmt -Check	6556	11/24/2020	Russ Branson Consulting [v]	1005 · Bank of America	
Bill	4	11/23/2020		6494 · Webinar Expenses	(1,000.00)
TOTAL					(1,000.00)

California Society of Municipal Finance Officers
Statement of Net Assets
As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1006 · Bank of America Checking (new)	46,584.20	0.00	46,584.20	100.0%
1005 · Bank of America				
1050 · Chapter Fund Balances				
1050.10 · Central Coast	1,277.78	1,277.78	0.00	0.0%
1050.13 · Central Los Angeles	525.74	550.74	-25.00	-4.54%
1050.06 · Central Valley	367.51	367.51	0.00	0.0%
1050.11 · Channel Counties	1,581.64	1,611.64	-30.00	-1.86%
1050.18 · Coachella Valley	0.00	-2,435.16	2,435.16	100.0%
1050.15 · Desert Mountain	0.00	-275.00	275.00	100.0%
1050.05 · East Bay (SF)	3,522.19	3,042.19	480.00	15.78%
1050.17 · Inland Empire	0.00	909.38	-909.38	-100.0%
1050.08 · Monterey Bay	2,953.99	3,048.99	-95.00	-3.12%
1050.03 · North Coast	0.00	-664.35	664.35	100.0%
1050.01 · Northwest Counties	0.00	-1,998.57	1,998.57	100.0%
1050.02 · Northeast Counties	0.00	-467.10	467.10	100.0%
1050.16 · Orange County	4,652.24	9,827.73	-5,175.49	-52.66%
1050.07 · Peninsula	693.74	4,700.26	-4,006.52	-85.24%
1050.04 · Sacramento Valley	3,010.67	3,010.67	0.00	0.0%
1050.19 · San Diego County	1,400.07	1,862.32	-462.25	-24.82%
1050.12 · San Gabriel Valley	370.00	-802.49	1,172.49	146.11%
1050.14 · South Bay (LA)	2,364.54	2,124.54	240.00	11.3%
1050.09 · South San Joaquin	0.00	-336.55	336.55	100.0%
Total 1050 · Chapter Fund Balances	22,720.11	25,354.53	-2,634.42	-10.39%
1005 · Bank of America - Other	172,500.67	1,189,210.56	-1,016,709.89	-85.5%
Total 1005 · Bank of America	195,220.78	1,214,565.09	-1,019,344.31	-83.93%
1040 · Investments LAIF	565,602.23	654,733.94	-89,131.71	-13.61%
Total Checking/Savings	807,407.21	1,869,299.03	-1,061,891.82	-56.81%
Accounts Receivable				
1100 · Accounts receivable	0.00	675.00	-675.00	-100.0%
Total Accounts Receivable	0.00	675.00	-675.00	-100.0%
Other Current Assets				
1090 · Interest Receivable	0.00	3,761.00	-3,761.00	-100.0%
1120 · Accounts Receivable- YM	8,180.00	13,145.00	-4,965.00	-37.77%
1250 · Prepaid Expense - General				
1251 · Pre-Paid Expense Insurance	1,512.00	0.00	1,512.00	100.0%
1252 · Prepaid Admin/DataBase Fees	39,016.20	69,031.32	-30,015.12	-43.48%
1250 · Prepaid Expense - General - Other	25,898.00	31,794.88	-5,896.88	-18.55%
Total 1250 · Prepaid Expense - General	66,426.20	100,826.20	-34,400.00	-34.12%
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	0.00	32,250.00	-32,250.00	-100.0%
1262 · Facilities Deposits	97,104.00	33,000.00	64,104.00	194.26%
1263 · President's Dinner	0.00	105.45	-105.45	-100.0%

California Society of Municipal Finance Officers
Statement of Net Assets
As of December 31, 2020

	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>	<u>\$ Change</u>	<u>% Change</u>
1264 · Conference Services	0.00	5,807.10	-5,807.10	-100.0%
1260 · Prepaid Expense Conference - Other	95,394.69	55,046.87	40,347.82	73.3%
Total 1260 · Prepaid Expense Conference	<u>192,498.69</u>	<u>126,209.42</u>	<u>66,289.27</u>	<u>52.52%</u>
Total Other Current Assets	<u>267,104.89</u>	<u>243,941.62</u>	<u>23,163.27</u>	<u>9.5%</u>
Total Current Assets	1,074,512.10	2,113,915.65	-1,039,403.55	-49.17%
Other Assets				
1500 · CSMFO/SMA Database AR	<u>60,430.56</u>	<u>57,199.56</u>	<u>3,231.00</u>	<u>5.65%</u>
Total Other Assets	<u>60,430.56</u>	<u>57,199.56</u>	<u>3,231.00</u>	<u>5.65%</u>
TOTAL ASSETS	<u>1,134,942.66</u>	<u>2,171,115.21</u>	<u>-1,036,172.55</u>	<u>-47.73%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts payable	<u>0.00</u>	<u>67,535.76</u>	<u>-67,535.76</u>	<u>-100.0%</u>
Total Accounts Payable	<u>0.00</u>	<u>67,535.76</u>	<u>-67,535.76</u>	<u>-100.0%</u>
Other Current Liabilities				
2003 · A/P Other- SMA Conference	0.08	0.00	0.08	100.0%
2010 · Deferred Revenue - Conference	133,060.00	1,186,025.00	-1,052,965.00	-88.78%
2030 · Deferred Revenue - Municipal	76,190.00	94,400.00	-18,210.00	-19.29%
2040 · Deferred Revenue - Commercial	14,960.00	14,700.00	260.00	1.77%
2050 · Deferred Revenue - Other Gov	700.00	5,660.00	-4,960.00	-87.63%
2060 · Deferred Revenue - Retired	<u>540.00</u>	<u>480.00</u>	<u>60.00</u>	<u>12.5%</u>
Total Other Current Liabilities	<u>225,450.08</u>	<u>1,301,265.00</u>	<u>-1,075,814.92</u>	<u>-82.68%</u>
Total Current Liabilities	<u>225,450.08</u>	<u>1,368,800.76</u>	<u>-1,143,350.68</u>	<u>-83.53%</u>
Total Liabilities	225,450.08	1,368,800.76	-1,143,350.68	-83.53%
Equity				
3102 · Conference reserve	424,264.00	424,264.00	0.00	0.0%
3101 · Operating reserve	170,380.00	170,380.00	0.00	0.0%
3020 · Retained earnings	181,381.76	281,977.07	-100,595.31	-35.68%
3100 · Net Assets-Chapters	26,288.69	25,354.53	934.16	3.68%
Net Income	<u>107,178.13</u>	<u>-99,661.15</u>	<u>206,839.28</u>	<u>207.54%</u>
Total Equity	<u>909,492.58</u>	<u>802,314.45</u>	<u>107,178.13</u>	<u>13.36%</u>
TOTAL LIABILITIES & EQUITY	<u>1,134,942.66</u>	<u>2,171,115.21</u>	<u>-1,036,172.55</u>	<u>-47.73%</u>

California Society of Municipal Finance Officers

Summary of Financial Income and Expense

January through December 2020

	<u>Total Chapters</u>	<u>Conference</u>	<u>Education</u>	<u>Unclassified</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
4000 · OPERATING REVENUES					
4100 · Membership Dues	0.00	0.00	0.00	245,070.00	245,070.00
4200 · Interest Income	0.00	0.00	0.00	10,338.29	10,338.29
4302 · Magazine Advertising	0.00	0.00	0.00	1,400.00	1,400.00
4303 · Job Board Post - Member	0.00	0.00	0.00	120,250.00	120,250.00
4490 · Budget/CAFR Fees	0.00	0.00	0.00	15,650.00	15,650.00
Total 4000 · OPERATING REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>392,708.29</u>	<u>392,708.29</u>
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>392,708.29</u>	<u>392,708.29</u>
Gross Profit	0.00	0.00	0.00	392,708.29	392,708.29
Expense					
6100 · OPERATING EXPENSES					
6105 · Marketing/Membership	0.00	0.00	0.00	10,486.33	10,486.33
6106 · Storage Expense	0.00	0.00	0.00	916.31	916.31
6110 · President's Expense	0.00	0.00	0.00	2,422.55	2,422.55
6115 · Board of Directors	0.00	0.00	0.00	3,192.43	3,192.43
6120 · Committee/Chapter Support	0.00	0.00	0.00	9,069.42	9,069.42
6125 · Board Planning Session-Retreat	0.00	0.00	0.00	4,300.00	4,300.00
6140 · Management Services	0.00	0.00	0.00	224,677.67	224,677.67
6150 · Office Supplies	0.00	0.00	0.00	286.09	286.09
6155 · Merchant Fees/Bank Chgs.	0.00	334.10	0.00	24,555.60	24,889.70
6160 · Awards	0.00	0.00	0.00	4,578.51	4,578.51
6165 · Printing	0.00	0.00	0.00	21,763.36	21,763.36
6170 · Magazine	0.00	0.00	0.00	18,403.55	18,403.55
6175 · Postage	0.00	0.00	0.00	1,032.00	1,032.00
6185 · Telephone/Bridge Calls	0.00	0.00	0.00	820.39	820.39
6190 · Web and Technology	0.00	0.00	0.00	27,749.18	27,749.18
6200 · Travel/Staff Expenses	0.00	0.00	0.00	0.00	0.00
6220 · Audit & Tax Filing	0.00	0.00	0.00	9,315.00	9,315.00
6230 · Insurance	0.00	0.00	0.00	3,271.00	3,271.00
6240 · Taxes	0.00	0.00	0.00	26,264.81	26,264.81
6250 · Miscellaneous	0.00	0.00	0.00	4,550.00	4,550.00
6255 · GFOA Reception	0.00	0.00	0.00	0.00	0.00
Total 6100 · OPERATING EXPENSES	<u>0.00</u>	<u>334.10</u>	<u>0.00</u>	<u>397,654.20</u>	<u>397,988.30</u>
6900 · OTHER EXPENSES	0.00	0.00	0.00	4,136.73	4,136.73
9950 · Prior Period Adjustment	0.00	0.00	-122.55	200.00	77.45
Total Expense	<u>0.00</u>	<u>334.10</u>	<u>-122.55</u>	<u>401,990.93</u>	<u>402,202.48</u>

California Society of Municipal Finance Officers

Summary of Financial Income and Expense

January through December 2020

	<u>Total Chapters</u>	<u>Conference</u>	<u>Education</u>	<u>Unclassified</u>	<u>TOTAL</u>
Net Ordinary Income	0.00	-334.10	122.55	-9,282.64	-9,494.19
Other Income/Expense					
Other Income					
4501 · Chapter Income	9,896.84	0.00	0.00	0.00	9,896.84
4500 · PROGRAM REVENUES					
8000 · Conference Revenue	0.00	1,374,903.27	0.00	0.00	1,374,903.27
4503 · Contributions and Donations	0.00	167.00	0.00	6,424.46	6,591.46
4504 · Education income	0.00	0.00	70,807.00	0.00	70,807.00
Total 4500 · PROGRAM REVENUES	0.00	1,375,070.27	70,807.00	6,424.46	1,452,301.73
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.00
Total Other Income	9,896.84	1,375,070.27	70,807.00	6,424.46	1,462,198.57
Other Expense					
6401 · Chapter Expenses	12,531.26	0.00	0.00	0.00	12,531.26
6400 · PROGRAM EXPENSES					
9000 · Conference Expenses	0.00	1,309,999.53	0.00	0.00	1,309,999.53
6404 · Education Expenses	0.00	0.00	22,995.46	0.00	22,995.46
Total 6400 · PROGRAM EXPENSES	0.00	1,309,999.53	22,995.46	0.00	1,332,994.99
Total Other Expense	12,531.26	1,309,999.53	22,995.46	0.00	1,345,526.25
Net Other Income	-2,634.42	65,070.74	47,811.54	6,424.46	116,672.32
Net Income	<u>-2,634.42</u>	<u>64,736.64</u>	<u>47,934.09</u>	<u>-2,858.18</u>	<u>107,178.13</u>

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense						
Income						
4000 · OPERATING REVENUES						
4100 · Membership Dues						
4110 · Dues - Municipal	0.00	194,284.00	160,710.00	33,574.00	120.89%	160,710.00
4115 · Dues NewMem-Municipal	0.00	0.00	22,500.00	-22,500.00	0.0%	22,500.00
4120 · Dues - Other Gov	0.00	4,305.00	3,500.00	805.00	123.0%	3,500.00
4125 · Dues NewMem-OtherGov	0.00	0.00	4,250.00	-4,250.00	0.0%	4,250.00
4130 · Dues - Commercial	0.00	45,320.00	37,400.00	7,920.00	121.18%	37,400.00
4135 · Dues NewMem-Commercial	0.00	0.00	4,180.00	-4,180.00	0.0%	4,180.00
4140 · Dues - Retired	0.00	1,161.00	1,320.00	-159.00	87.96%	1,320.00
4150 · Dues - Education	0.00	0.00	0.00	0.00	0.0%	0.00
4155 · Dues NewMem-Education	0.00	0.00	16.00	-16.00	0.0%	16.00
Total 4100 · Membership Dues	0.00	245,070.00	233,876.00	11,194.00	104.79%	233,876.00
4200 · Interest Income	269.25	10,338.29	20,000.00	-9,661.71	51.69%	20,000.00
4302 · Magazine Advertising	0.00	1,400.00	4,200.00	-2,800.00	33.33%	4,200.00
4303 · Job Board Post - Member	8,400.00	120,250.00	131,400.00	-11,150.00	91.51%	131,400.00
4490 · Budget/CAFR Fees	150.00	15,650.00	15,000.00	650.00	104.33%	15,000.00
Total 4000 · OPERATING REVENUES	8,819.25	392,708.29	404,476.00	-11,767.71	97.09%	404,476.00
Total Income	8,819.25	392,708.29	404,476.00	-11,767.71	97.09%	404,476.00
Gross Profit	8,819.25	392,708.29	404,476.00	-11,767.71	97.09%	404,476.00
Expense						
6100 · OPERATING EXPENSES						
6105 · Marketing/Membership	0.00	10,486.33	10,000.00	486.33	104.86%	10,000.00
6106 · Storage Expense	0.00	916.31	1,000.00	-83.69	91.63%	1,000.00
6110 · President's Expense						
6111 · Presidents CSMFO- Gifts	0.00	108.51	0.00	108.51	100.0%	0.00
6112 · Presidents CSMFO-Dinner	0.00	22.95	0.00	22.95	100.0%	0.00
6110 · President's Expense - Other	0.00	2,291.09	5,000.00	-2,708.91	45.82%	5,000.00
Total 6110 · President's Expense	0.00	2,422.55	5,000.00	-2,577.45	48.45%	5,000.00
6115 · Board of Directors						
6116 · Board Meeting Expenses	0.00	2,664.83	5,100.00	-2,435.17	52.25%	5,100.00
6115 · Board of Directors - Other	0.00	527.60	0.00	527.60	100.0%	0.00
Total 6115 · Board of Directors	0.00	3,192.43	5,100.00	-1,907.57	62.6%	5,100.00
6120 · Committee/Chapter Support						
6121 · Committee Support	0.00	573.59	10,000.00	-9,426.41	5.74%	10,000.00
6122 · Chapter Support	857.62	8,336.84	10,000.00	-1,663.16	83.37%	10,000.00
6120 · Committee/Chapter Support - Other	0.00	158.99	0.00	158.99	100.0%	0.00
Total 6120 · Committee/Chapter Support	857.62	9,069.42	20,000.00	-10,930.58	45.35%	20,000.00
6125 · Board Planning Session-Retreat	2,300.00	4,300.00	45,500.00	-41,200.00	9.45%	45,500.00
6140 · Management Services						
6143 · Management Services	13,751.89	165,022.67	170,000.00	-4,977.33	97.07%	170,000.00
6146 · Consultants						
6146.10 · Coleman Services	0.00	4,200.00	21,800.00	-17,600.00	19.27%	21,800.00
6146 · Consultants - Other	0.00	55,455.00	0.00	55,455.00	100.0%	0.00

California Society of Municipal Finance Officers

Profit & Loss Budget Performance

December 2020

	Dec 20	Jan - Dec 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 6146 · Consultants	0.00	59,655.00	21,800.00	37,855.00	273.65%	21,800.00
6470 · Webinar Program Services	0.00	0.00	70,000.00	-70,000.00	0.0%	70,000.00
Total 6140 · Management Services	13,751.89	224,677.67	261,800.00	-37,122.33	85.82%	261,800.00
6150 · Office Supplies	48.35	286.09	500.00	-213.91	57.22%	500.00
6155 · Merchant Fees/Bank Chgs.	3,976.26	24,889.70	30,000.00	-5,110.30	82.97%	30,000.00
6160 · Awards	27.19	4,578.51	5,000.00	-421.49	91.57%	5,000.00
6165 · Printing						
6166 · Printing, copying, and admin	3.20	1,027.73	2,000.00	-972.27	51.39%	2,000.00
6167 · Directory	0.00	20,060.68	12,000.00	8,060.68	167.17%	12,000.00
6165 · Printing - Other	0.00	674.95	0.00	674.95	100.0%	0.00
Total 6165 · Printing	3.20	21,763.36	14,000.00	7,763.36	155.45%	14,000.00
6170 · Magazine	45.00	18,403.55	20,000.00	-1,596.45	92.02%	20,000.00
6175 · Postage	97.54	1,032.00	3,000.00	-1,968.00	34.4%	3,000.00
6185 · Telephone/Bridge Calls	0.00	820.39	1,600.00	-779.61	51.27%	1,600.00
6190 · Web and Technology						
6191 · DataBase Expense	0.00	0.00	0.00	0.00	0.0%	0.00
6192 · Web site	0.00	2,924.93	0.00	2,924.93	100.0%	0.00
6195 · Web Site Hosting Fee	814.99	12,677.26	0.00	12,677.26	100.0%	0.00
6190 · Web and Technology - Other	62.99	12,146.99	25,000.00	-12,853.01	48.59%	25,000.00
Total 6190 · Web and Technology	877.98	27,749.18	25,000.00	2,749.18	111.0%	25,000.00
6200 · Travel/Staff Expenses	0.00	0.00	0.00	0.00	0.0%	0.00
6220 · Audit & Tax Filing	0.00	9,315.00	9,000.00	315.00	103.5%	9,000.00
6230 · Insurance	0.00	3,271.00	5,000.00	-1,729.00	65.42%	5,000.00
6240 · Taxes						
6242 · Current Year Taxes	2,950.00	21,125.00	40,000.00	-18,875.00	52.81%	40,000.00
6246 · Prior Year Taxes	989.81	5,139.81	0.00	5,139.81	100.0%	0.00
Total 6240 · Taxes	3,939.81	26,264.81	40,000.00	-13,735.19	65.66%	40,000.00
6250 · Miscellaneous	1,400.00	4,550.00				
6255 · GFOA Reception	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6100 · OPERATING EXPENSES	27,324.84	397,988.30	501,500.00	-103,511.70	79.36%	501,500.00
6900 · OTHER EXPENSES						
6970 · One-Time Budgeted Expenses	0.00	4,136.73	25,000.00	-20,863.27	16.55%	25,000.00
Total 6900 · OTHER EXPENSES	0.00	4,136.73	25,000.00	-20,863.27	16.55%	25,000.00
9950 · Prior Period Adjustment	0.00	77.45	0.00	77.45	100.0%	0.00
Total Expense	27,324.84	402,202.48	526,500.00	-124,297.52	76.39%	526,500.00
Net Ordinary Income	-18,505.59	-9,494.19	-122,024.00	112,529.81	7.78%	-122,024.00
Other Income/Expense						
Other Income						
4501 · Chapter Income						
4501.01 · Northwest Counties	0.00	1,998.57				
4501.02 · Northeast Counties	0.00	467.10				
4501.03 · North Coast	0.00	664.35	0.00	664.35	100.0%	0.00
4501.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.0%	0.00
4501.05 · East Bay (SF)	0.00	480.00	0.00	480.00	100.0%	0.00
4501.06 · Central Valley	0.00	0.00	0.00	0.00	0.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
4501.07 · Peninsula	0.00	0.00	0.00	0.00	0.0%	0.00
4501.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.0%	0.00
4501.09 · South San Joaquin	250.00	586.55	0.00	586.55	100.0%	0.00
4501.10 · Central Coast	0.00	0.00	0.00	0.00	0.0%	0.00
4501.11 · Channel Counties	0.00	0.00	0.00	0.00	0.0%	0.00
4501.12 · San Gabriel Valley	0.00	1,192.49	0.00	1,192.49	100.0%	0.00
4501.13 · Central Los Angeles	0.00	0.00	0.00	0.00	0.0%	0.00
4501.14 · South Bay (LA)	0.00	240.00	0.00	240.00	100.0%	0.00
4501.15 · Desert Mountain	0.00	275.00	0.00	275.00	100.0%	0.00
4501.16 · Orange County	-25.00	900.00	0.00	900.00	100.0%	0.00
4501.17 · Inland Empire	607.62	657.62	0.00	657.62	100.0%	0.00
4501.18 · Coachella Valley	0.00	2,435.16	0.00	2,435.16	100.0%	0.00
4501.19 · San Diego County	0.00	0.00	0.00	0.00	0.0%	0.00
4501 · Chapter Income - Other	0.00	0.00	100,000.00	-100,000.00	0.0%	100,000.00
Total 4501 · Chapter Income	832.62	9,896.84	100,000.00	-90,103.16	9.9%	100,000.00
4500 · PROGRAM REVENUES						
8000 · Conference Revenue						
8100 · Government Registrations						
8105 · Govt Non-Memb Full Early	0.00	33,935.00	34,520.00	-585.00	98.31%	34,520.00
8106 · Govt Non-Memb-Full Regular	0.00	23,865.00	23,865.00	0.00	100.0%	23,865.00
8108 · Govt Non-Memb Daily Early	0.00	3,780.00	3,780.00	0.00	100.0%	3,780.00
8109 · Govt Non-Memb-Daily-Regular	0.00	6,210.00	6,210.00	0.00	100.0%	6,210.00
8110 · Govt Memb - Full Conf-Early	0.00	379,640.00	380,190.00	-550.00	99.86%	380,190.00
8115 · Conf-Gov-Full-Norm-Mem	0.00	60,190.00	61,255.00	-1,065.00	98.26%	61,255.00
8120 · Govt Memb Daily-Early	0.00	8,970.00	8,740.00	230.00	102.63%	8,740.00
8125 · Govt Memb-Daily Regular	0.00	3,500.00	3,725.00	-225.00	93.96%	3,725.00
8150 · Govt Non-Memb Full Onsite	0.00	2,295.00	2,295.00	0.00	100.0%	2,295.00
8155 · Govt Memb-Full Regular	0.00	5,445.00	5,445.00	0.00	100.0%	5,445.00
Total 8100 · Government Registrations	0.00	527,830.00	530,025.00	-2,195.00	99.59%	530,025.00
8200 · Commercial Registrations						
8225 · Conf-Com-Exhibitor-Addn Full	0.00	70,300.00	72,800.00	-2,500.00	96.57%	72,800.00
8227 · Conf-Com-Exhibitor Daily	0.00	9,660.00	9,660.00	0.00	100.0%	9,660.00
8230 · Comm Non-Memb-Full-Early	0.00	13,090.00	13,090.00	0.00	100.0%	13,090.00
8231 · Comm Non-Memb-Full-Reg	0.00	17,970.00	18,820.00	-850.00	95.48%	18,820.00
8235 · Comm Memb-Full-Early	0.00	11,560.00	13,070.00	-1,510.00	88.45%	13,070.00
8236 · Comm Memb-Full-Regular	0.00	12,290.00	12,290.00	0.00	100.0%	12,290.00
8245 · Comm Memb-Daily-Early	0.00	930.00	930.00	0.00	100.0%	930.00
8250 · Comm-Memb Daily-Regular	0.00	1,840.00	1,840.00	0.00	100.0%	1,840.00
8260 · Comm Non-Memb Daily Early	0.00	4,100.00	4,100.00	0.00	100.0%	4,100.00
8265 · Comm Non-Memb Daily Regular	0.00	8,570.00	8,570.00	0.00	100.0%	8,570.00
8200 · Commercial Registrations - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8200 · Commercial Registrations	0.00	150,310.00	155,170.00	-4,860.00	96.87%	155,170.00
8300 · Pre-Conference Registrations						
8376 · PreConference-Session D	0.00	4,575.00	4,650.00	-75.00	98.39%	4,650.00
8371 · PreConference-Session A	0.00	8,550.00	8,700.00	-150.00	98.28%	8,700.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2020

	Dec 20	Jan - Dec 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
8373 · PreConference-Session B	0.00	8,250.00	8,250.00	0.00	100.0%	8,250.00
8375 · PreConference-Session C	0.00	4,650.00	4,650.00	0.00	100.0%	4,650.00
Total 8300 · Pre-Conference Registrations	0.00	26,025.00	26,250.00	-225.00	99.14%	26,250.00
8500 · Extra Meals						
8565 · Hosted Evening Event	0.00	21,250.00	21,500.00	-250.00	98.84%	21,500.00
Total 8500 · Extra Meals	0.00	21,250.00	21,500.00	-250.00	98.84%	21,500.00
8600 · Event Registrations						
8610 · Golf	0.00	30,525.00	30,700.00	-175.00	99.43%	30,700.00
8630 · Tennis	0.00	1,960.00	1,960.00	0.00	100.0%	1,960.00
Total 8600 · Event Registrations	0.00	32,485.00	32,660.00	-175.00	99.46%	32,660.00
8700 · Exhibitors Fees						
8707 · Deluxe Exhibitor	0.00	0.00				
8704 · Premier Exhibitor	0.00	0.00				
8702 · Featured Exhibitor/Sponsor	0.00	30,000.00	30,000.00	0.00	100.0%	30,000.00
8703 · Sapphire Exhibitor	0.00	126,000.00	126,000.00	0.00	100.0%	126,000.00
8715 · Gold Package	0.00	288,000.00	288,000.00	0.00	100.0%	288,000.00
8725 · Silver Package	0.00	31,200.00	31,200.00	0.00	100.0%	31,200.00
8735 · Diamond Package	0.00	72,000.00	72,000.00	0.00	100.0%	72,000.00
8736 · Top Sponsor	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8700 · Exhibitors Fees	0.00	547,200.00	547,200.00	0.00	100.0%	547,200.00
8800 · Sponsorships						
8830 · Non-Exhibitor Sponsor 8830	0.00	36,000.00	36,000.00	0.00	100.0%	36,000.00
8860 · Non-Booth Silver	0.00	0.00	0.00	0.00	0.0%	0.00
8870 · President's Dinner Sponsorship	0.00	0.00	0.00	0.00	0.0%	0.00
8872 · Additional Sponsorship Monies	0.00	6,500.00	6,500.00	0.00	100.0%	6,500.00
Total 8800 · Sponsorships	0.00	42,500.00	42,500.00	0.00	100.0%	42,500.00
8900 · Conference Miscellaneous						
8915 · Hotel Rebate for Convention Ctr	0.00	26,478.27	26,478.27	0.00	100.0%	26,478.27
8905 · Misc Conference Income	0.00	0.00	0.00	0.00	0.0%	0.00
8910 · Cancellation Fees	0.00	825.00	825.00	0.00	100.0%	825.00
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8900 · Conference Miscellaneous	0.00	27,303.27	27,303.27	0.00	100.0%	27,303.27
8000 · Conference Revenue - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8000 · Conference Revenue	0.00	1,374,903.27	1,382,608.27	-7,705.00	99.44%	1,382,608.27
4503 · Contributions and Donations						
4503.5 · CALCPA Contribution	0.00	6,424.46				
4503.75 · Robert O'Dell Scholarship	0.00	167.00	0.00	167.00	100.0%	0.00
4503 · Contributions and Donations - Other	0.00	0.00				
Total 4503 · Contributions and Donations	0.00	6,591.46	0.00	6,591.46	100.0%	0.00
4504 · Education income						
4591 · California Local Budgeting	-150.00	15,000.00				
4575 · Investment Accounting	0.00	7,500.00				
4505 · Webinar	0.00	6,156.00	0.00	6,156.00	100.0%	0.00
4520 · Weekend Training						
4525 · Training Event Income	0.00	0.00	0.00	0.00	0.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2020

	Dec 20	Jan - Dec 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
4520 · Weekend Training - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 4520 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	0.00
4540 · Fundamentals of Rates, Fees	1,650.00	4,350.00	0.00	4,350.00	100.0%	0.00
4570 · Intro to Government	0.00	17,001.00	11,475.00	5,526.00	148.16%	11,475.00
4580 · Presentation/Fiscal Policy	0.00	0.00	0.00	0.00	0.0%	0.00
4590 · Intermediate Government Acct	-300.00	20,800.00	0.00	20,800.00	100.0%	0.00
4594 · CMTA/CSMFO Course	0.00	0.00	0.00	0.00	0.0%	0.00
4595 · Revenue Fundamentals	0.00	0.00	5,100.00	-5,100.00	0.0%	5,100.00
4596 · Revenue Fundamentals II	0.00	0.00	0.00	0.00	0.0%	0.00
4597 · Developing Supervisory Skills	0.00	0.00	200.00	-200.00	0.0%	200.00
4598 · Leadership Skills	0.00	0.00	0.00	0.00	0.0%	0.00
Total 4504 · Education income	1,200.00	70,807.00	16,775.00	54,032.00	422.1%	16,775.00
Total 4500 · PROGRAM REVENUES	1,200.00	1,452,301.73	1,399,383.27	52,918.46	103.78%	1,399,383.27
8999 · YM Import Items	0.00	0.00	0.00	0.00	0.0%	0.00
Total Other Income	2,032.62	1,462,198.57	1,499,383.27	-37,184.70	97.52%	1,499,383.27
Other Expense						
6401 · Chapter Expenses						
6401.79 · Current Year Chapter Expenses						
6401.01 · Northwest Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.02 · Northeast Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.03 · North Coast	0.00	0.00	0.00	0.00	0.0%	0.00
6401.04 · Sacramento Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.0%	0.00
6401.06 · Central Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.07 · Peninsula	0.00	3,981.52	0.00	3,981.52	100.0%	0.00
6401.08 · Monterey Bay	0.00	0.00	0.00	0.00	0.0%	0.00
6401.09 · South San Joaquin	0.00	250.00	0.00	250.00	100.0%	0.00
6401.10 · Central Coast	0.00	0.00	0.00	0.00	0.0%	0.00
6401.11 · Channel Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.12 · San Gabriel Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.13 · Central Los Angeles	0.00	0.00	0.00	0.00	0.0%	0.00
6401.14 · South Bay (LA)	0.00	0.00	0.00	0.00	0.0%	0.00
6401.16 · Orange County	-715.73	6,045.49	0.00	6,045.49	100.0%	0.00
6401.17 · Inland Empire	1,500.00	1,567.00	0.00	1,567.00	100.0%	0.00
6401.18 · Coachella Valley	0.00	0.00	0.00	0.00	0.0%	0.00
6401.19 · San Diego County	-737.25	462.25	0.00	462.25	100.0%	0.00
6401.79 · Current Year Chapter Expenses - Ot	0.00	0.00	100,000.00	-100,000.00	0.0%	100,000.00
Total 6401.79 · Current Year Chapter Expense	47.02	12,306.26	100,000.00	-87,693.74	12.31%	100,000.00
6401.89 · Prior Year Chapter Income/Expen						
6401.57 · Prior Period Peninsula	0.00	25.00				
6401.58 · Prior Period Monterey Bay	0.00	95.00				
6401.61 · Prior Period Channel Counties	30.00	30.00				
6401.62 · Prior Period San Gabriele	0.00	20.00				
6401.63 · Prior Period Central LA	0.00	25.00				
6401.66 · Prior Period Orange	0.00	30.00				

California Society of Municipal Finance Officers

Profit & Loss Budget Performance

December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Total 6401.89 · Prior Year Chapter Income/Exp	30.00	225.00				
6401 · Chapter Expenses - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6401 · Chapter Expenses	77.02	12,531.26	100,000.00	-87,468.74	12.53%	100,000.00
6400 · PROGRAM EXPENSES						
9000 · Conference Expenses						
9100 · Food & Beverage						
9105 · Registration Prep-Lunch	0.00	0.00	0.00	0.00	0.0%	0.00
9115 · Wednesday-Breakfast	0.00	19,869.13	19,869.13	0.00	100.0%	19,869.13
9125 · Wednesday-Lunch	0.00	81,249.33	81,249.33	0.00	100.0%	81,249.33
9135 · Wednesday-Food-Exhibitor Recept	0.00	34,891.51	34,981.51	-90.00	99.74%	34,981.51
9138 · Wednesday-Beverage-Exhibitor Re	0.00	12,680.48	12,680.48	0.00	100.0%	12,680.48
9140 · Thursday-Breakfast-Chapter Chai	0.00	2,124.97	2,124.97	0.00	100.0%	2,124.97
9143 · Thursday-Breakfast	0.00	63,620.93	63,620.93	0.00	100.0%	63,620.93
9145 · Thursday-Coffee Service	0.00	19,516.18	19,516.18	0.00	100.0%	19,516.18
9147 · Thursday-Lunch	0.00	92,896.62	92,896.62	0.00	100.0%	92,896.62
9148 · Thursday-PM Break	0.00	26,287.62	26,287.62	0.00	100.0%	26,287.62
9150 · Friday-Breakfast	0.00	53,024.02	53,024.02	0.00	100.0%	53,024.02
9155 · Friday-Lunch	0.00	2,656.64	2,656.64	0.00	100.0%	2,656.64
9170 · Staff Room Beverage Service	0.00	0.00	0.00	0.00	0.0%	0.00
9195 · Water for Sessions	0.00	0.00	0.00	0.00	0.0%	0.00
9197 · Food&Beverage-Other	0.00	0.00	0.00	0.00	0.0%	0.00
9100 · Food & Beverage - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9100 · Food & Beverage	0.00	408,817.43	408,907.43	-90.00	99.98%	408,907.43
9200 · President's Dinners						
9210 · President's Dinner - Food & Bev	0.00	47,433.67	47,433.67	0.00	100.0%	47,433.67
9220 · Entertain-Transport-Decor-Favor	0.00	828.50	828.50	0.00	100.0%	828.50
9250 · Pres Dinner-Out of State Guest	0.00	16,236.72	16,236.72	0.00	100.0%	16,236.72
Total 9200 · President's Dinners	0.00	64,498.89	64,498.89	0.00	100.0%	64,498.89
9300 · Hosted Event						
9310 · Event Entertainment	0.00	43,665.00	43,665.00	0.00	100.0%	43,665.00
9320 · Event Food	0.00	134,138.08	134,138.08	0.00	100.0%	134,138.08
9321 · Event Bar	0.00	15,084.46	15,084.46	0.00	100.0%	15,084.46
9330 · Event Decor	0.00	0.00	0.00	0.00	0.0%	0.00
9340 · Event Other	0.00	12,669.68	12,669.68	0.00	100.0%	12,669.68
Total 9300 · Hosted Event	0.00	205,557.22	205,557.22	0.00	100.0%	205,557.22
9400 · Meetings and Training						
9410 · Speakers-Honorarium	0.00	85,300.00	85,300.00	0.00	100.0%	85,300.00
9420 · Speaker-Expenses-Lodging	0.00	3,563.61	3,563.61	0.00	100.0%	3,563.61
9430 · Speaker-Expenses-Transportation	0.00	2,612.37	2,612.37	0.00	100.0%	2,612.37
9400 · Meetings and Training - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9400 · Meetings and Training	0.00	91,475.98	91,475.98	0.00	100.0%	91,475.98
9450 · Comps						
9462 · Comps - Other	0.00	3,348.54	3,634.02	-285.48	92.14%	3,634.02
9451 · Transportation Shuttle Expense	0.00	0.00	0.00	0.00	0.0%	0.00
9460 · Other Guests Lodging (OOS)	0.00	3,711.24	3,711.24	0.00	100.0%	3,711.24

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2020

	Dec 20	Jan - Dec 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
9465 · Board Scholarships	0.00	3,850.00	3,850.00	0.00	100.0%	3,850.00
9450 · Comps - Other	0.00	785.48				
Total 9450 · Comps	0.00	11,695.26	11,195.26	500.00	104.47%	11,195.26
9475 · Meetings						
9476 · Audio Visual and Lighting	0.00	165,772.31	165,772.31	0.00	100.0%	165,772.31
9477 · Virtual Platform	0.00	0.00				
9478 · General Session - Addl' product	0.00	6,480.68	6,480.68	0.00	100.0%	6,480.68
9479 · WiFi Internet	0.00	12,500.00	12,500.00	0.00	100.0%	12,500.00
9480 · Electric Power/Rigging	0.00	19,692.40	19,692.40	0.00	100.0%	19,692.40
9481 · Reg/Attendance Tracking	0.00	34,924.32	34,924.32	0.00	100.0%	34,924.32
9485 · Convention/Hotel Other Costs	0.00	825.00	825.00	0.00	100.0%	825.00
Total 9475 · Meetings	0.00	240,194.71	240,194.71	0.00	100.0%	240,194.71
9490 · Pre-Conference Workshop						
9494 · Food & Beverage	0.00	9,176.02	9,176.02	0.00	100.0%	9,176.02
9495 · Speaker Fees	0.00	0.00	0.00	0.00	0.0%	0.00
9496 · Pre-Conference-Other	0.00	94.91	94.91	0.00	100.0%	94.91
9490 · Pre-Conference Workshop - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9490 · Pre-Conference Workshop	0.00	9,270.93	9,270.93	0.00	100.0%	9,270.93
9500 · Exhibits						
9550 · Sponsor Branded Items	0.00	10,063.91	10,063.91	0.00	100.0%	10,063.91
9510 · Decorator Booth Fee	0.00	15,198.25	15,198.25	0.00	100.0%	15,198.25
9520 · Signage-Exhibit Hall	0.00	0.00	8,286.83	-8,286.83	0.0%	8,286.83
9540 · Security	0.00	3,161.00	3,161.00	0.00	100.0%	3,161.00
9545 · Exhibit hall game	0.00	0.00	0.00	0.00	0.0%	0.00
9599 · Exhibits-Other	0.00	8,286.83	0.00	8,286.83	100.0%	0.00
Total 9500 · Exhibits	0.00	36,709.99	36,709.99	0.00	100.0%	36,709.99
9600 · Entertainment/Gifts						
9610 · Conference Gifts/Attendees	0.00	57,895.77	57,895.77	0.00	100.0%	57,895.77
9620 · Speaker/Board/Committee Memento	0.00	3,347.86	3,347.86	0.00	100.0%	3,347.86
9630 · Gift Baskets (VIPs)	0.00	1,107.00	1,107.00	0.00	100.0%	1,107.00
Total 9600 · Entertainment/Gifts	0.00	62,350.63	62,350.63	0.00	100.0%	62,350.63
9700 · Other Activities						
9732 · Golf Tournament Expenses	0.00	32,819.58	32,819.58	0.00	100.0%	32,819.58
9750 · Other Event Expenses	0.00	3,670.00	3,670.00	0.00	100.0%	3,670.00
Total 9700 · Other Activities	0.00	36,489.58	36,489.58	0.00	100.0%	36,489.58
9800 · Administration - Conference						
9805 · Conference Marketing	0.00	5,236.00	5,236.00	0.00	100.0%	5,236.00
9810 · Conference Contract Services	0.00	76,622.52	76,622.52	0.00	100.0%	76,622.52
9815 · Printing/Copy/Conference Media	0.00	2,307.22	2,307.22	0.00	100.0%	2,307.22
9818 · Office/Telephones/Printer	0.00	0.00	0.00	0.00	0.0%	0.00
9820 · President Expenses	0.00	673.17	673.17	0.00	100.0%	673.17
9831 · Supplies-Badges-Ribbons-Etc	0.00	666.20	666.20	0.00	100.0%	666.20
9840 · Postage & Shipping	0.00	11.60	11.60	0.00	100.0%	11.60
9845 · Speaker Packets	0.00	0.00	0.00	0.00	0.0%	0.00
9875 · Signage	0.00	3,967.45	3,967.45	0.00	100.0%	3,967.45

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Jan - Dec 20</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
9880 · Bank Merchant Fees	0.00	1,008.05	339.85	668.20	296.62%	339.85
9890 · Conference Committee Expenses	0.00	24,664.11	24,664.11	0.00	100.0%	24,664.11
9895 · Staff Exp Inc. Lodging & Travel	0.00	20,082.59	20,082.59	0.00	100.0%	20,082.59
9800 · Administration - Conference - Other	700.00	7,700.00	2,100.00	5,600.00	366.67%	2,100.00
Total 9800 · Administration - Conference	700.00	142,938.91	136,670.71	6,268.20	104.59%	136,670.71
9000 · Conference Expenses - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9000 · Conference Expenses	700.00	1,309,999.53	1,303,321.33	6,678.20	100.51%	1,303,321.33
6404 · Education Expenses						
6491 · CA Local Budgeting Expense	0.00	3,000.00				
6420 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	0.00
6430 · Intro to Government						
6430.10 · Intro to Govt Account - Reimbur	0.00	4,102.27				
6430 · Intro to Government - Other	0.00	1,000.00	4,102.27	-3,102.27	24.38%	4,102.27
Total 6430 · Intro to Government	0.00	5,102.27	4,102.27	1,000.00	124.38%	4,102.27
6445 · Fundamentals of Rates Expense	0.00	0.00	0.00	0.00	0.0%	0.00
6450 · Presentation/Fiscal Policy						
6450.10 · Pres. Fiscal Policy Reim. Exp.	0.00	0.00	0.00	0.00	0.0%	0.00
6450 · Presentation/Fiscal Policy - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6450 · Presentation/Fiscal Policy	0.00	0.00	0.00	0.00	0.0%	0.00
6480 · Intermediate Governmental Acct.	2,500.00	9,143.19	149.67	8,993.52	6,108.9%	149.67
6494 · Webinar Expenses	0.00	5,750.00				
6594 · CMTA/CSMFO Course Exp	0.00	0.00	0.00	0.00	0.0%	0.00
6595 · Revenue Fundamental Expense	0.00	0.00	0.00	0.00	0.0%	0.00
6596 · Revenue Fundamental Expense II	0.00	0.00	0.00	0.00	0.0%	0.00
6597 · Developing Supervisory Skills						
6597.10 · Dev. Sup. Skills reimbursement	0.00	0.00	0.00	0.00	0.0%	0.00
6597 · Developing Supervisory Skills - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6597 · Developing Supervisory Skills	0.00	0.00	0.00	0.00	0.0%	0.00
6598 · Leadership Skills	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6404 · Education Expenses	2,500.00	22,995.46	4,251.94	18,743.52	540.82%	4,251.94
Total 6400 · PROGRAM EXPENSES	3,200.00	1,332,994.99	1,307,573.27	25,421.72	101.94%	1,307,573.27
Total Other Expense	3,277.02	1,345,526.25	1,407,573.27	-62,047.02	95.59%	1,407,573.27
Net Other Income	-1,244.40	116,672.32	91,810.00	24,862.32	127.08%	91,810.00
Net Income	-19,749.99	107,178.13	-30,214.00	137,392.13	-354.73%	-30,214.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through December 2020

	<u>Jan - Dec 20</u>	<u>Jan - Dec 19</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES			
4100 · Membership Dues			
4110 · Dues - Municipal	194,284.00	196,550.00	-2,266.00
4120 · Dues - Other Gov	4,305.00	4,050.00	255.00
4130 · Dues - Commercial	45,320.00	58,080.00	-12,760.00
4140 · Dues - Retired	1,161.00	1,160.00	1.00
4150 · Dues - Education	0.00	160.00	-160.00
Total 4100 · Membership Dues	245,070.00	260,000.00	-14,930.00
4200 · Interest Income	10,338.29	19,794.22	-9,455.93
4302 · Magazine Advertising	1,400.00	13,395.00	-11,995.00
4303 · Job Board Post - Member	120,250.00	147,250.00	-27,000.00
4490 · Budget/CAFR Fees	15,650.00	18,200.00	-2,550.00
Total 4000 · OPERATING REVENUES	392,708.29	458,639.22	-65,930.93
Total Income	392,708.29	458,639.22	-65,930.93
Gross Profit	392,708.29	458,639.22	-65,930.93
Expense			
6100 · OPERATING EXPENSES			
6105 · Marketing/Membership	10,486.33	14,462.81	-3,976.48
6106 · Storage Expense	916.31	1,000.86	-84.55
6110 · President's Expense			
6111 · Presidents CSMFO- Gifts	108.51	454.73	-346.22
6112 · Presidents CSMFO-Dinner	22.95	101.00	-78.05
6110 · President's Expense - Other	2,291.09	4,958.60	-2,667.51
Total 6110 · President's Expense	2,422.55	5,514.33	-3,091.78
6115 · Board of Directors			
6116 · Board Meeting Expenses	2,664.83	15,173.55	-12,508.72
6115 · Board of Directors - Other	527.60	2,279.52	-1,751.92
Total 6115 · Board of Directors	3,192.43	17,453.07	-14,260.64
6120 · Committee/Chapter Support			
6121 · Committee Support	573.59	2,513.24	-1,939.65
6122 · Chapter Support	7,479.22	8,728.00	-1,248.78
6120 · Committee/Chapter Support - Other	158.99	23.70	135.29
Total 6120 · Committee/Chapter Support	8,211.80	11,264.94	-3,053.14
6125 · Board Planning Session-Retreat	4,300.00	49,604.05	-45,304.05
6140 · Management Services			
6143 · Management Services	165,022.67	159,442.32	5,580.35
6146 · Consultants			
6146.10 · Coleman Services	4,200.00	3,454.56	745.44
6146 · Consultants - Other	55,455.00	24,217.58	31,237.42
Total 6146 · Consultants	59,655.00	27,672.14	31,982.86
6470 · Webinar Program Services	0.00	93,038.00	-93,038.00
Total 6140 · Management Services	224,677.67	280,152.46	-55,474.79
6150 · Office Supplies	286.09	67.55	218.54
6155 · Merchant Fees/Bank Chgs.	24,889.70	20,770.16	4,119.54
6160 · Awards	4,578.51	4,694.25	-115.74
6165 · Printing			

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change
6166 · Printing, copying, and admin	1,027.73	2,356.88	-1,329.15
6167 · Directory	20,060.68	12,026.21	8,034.47
6165 · Printing - Other	674.95	911.97	-237.02
Total 6165 · Printing	21,763.36	15,295.06	6,468.30
6170 · Magazine	18,403.55	7,123.00	11,280.55
6175 · Postage	1,032.00	2,292.40	-1,260.40
6185 · Telephone/Bridge Calls	820.39	907.22	-86.83
6190 · Web and Technology			
6191 · DataBase Expense	0.00	1,970.64	-1,970.64
6192 · Web site	2,924.93	3,446.87	-521.94
6195 · Web Site Hosting Fee	12,677.26	9,081.56	3,595.70
6190 · Web and Technology - Other	12,146.99	21,932.65	-9,785.66
Total 6190 · Web and Technology	27,749.18	36,431.72	-8,682.54
6200 · Travel/Staff Expenses	0.00	2,145.17	-2,145.17
6220 · Audit & Tax Filing	9,315.00	9,570.00	-255.00
6230 · Insurance	3,271.00	1,769.00	1,502.00
6240 · Taxes			
6242 · Current Year Taxes	21,125.00	35,222.00	-14,097.00
6246 · Prior Year Taxes	5,139.81	-4,732.00	9,871.81
Total 6240 · Taxes	26,264.81	30,490.00	-4,225.19
6250 · Miscellaneous	4,550.00	0.00	4,550.00
6255 · GFOA Reception	0.00	52,250.16	-52,250.16
Total 6100 · OPERATING EXPENSES	397,130.68	563,258.21	-166,127.53
6900 · OTHER EXPENSES			
6970 · One-Time Budgeted Expenses	4,136.73	36,192.85	-32,056.12
Total 6900 · OTHER EXPENSES	4,136.73	36,192.85	-32,056.12
9950 · Prior Period Adjustment	77.45	-420.00	497.45
Total Expense	401,344.86	599,031.06	-197,686.20
Net Ordinary Income	-8,636.57	-140,391.84	131,755.27
Other Income/Expense			
Other Income			
4501 · Chapter Income			
4501.01 · Northwest Counties	1,998.57	0.00	1,998.57
4501.02 · Northeast Counties	467.10	0.00	467.10
4501.03 · North Coast	664.35	925.00	-260.65
4501.04 · Sacramento Valley	0.00	1,620.00	-1,620.00
4501.05 · East Bay (SF)	480.00	6,890.00	-6,410.00
4501.06 · Central Valley	0.00	2,247.00	-2,247.00
4501.07 · Peninsula	0.00	6,065.00	-6,065.00
4501.08 · Monterey Bay	0.00	6,700.00	-6,700.00
4501.09 · South San Joaquin	336.55	4,010.00	-3,673.45
4501.10 · Central Coast	0.00	880.00	-880.00
4501.11 · Channel Counties	0.00	5,090.00	-5,090.00
4501.12 · San Gabriel Valley	1,192.49	6,590.00	-5,397.51
4501.13 · Central Los Angeles	0.00	2,275.00	-2,275.00
4501.14 · South Bay (LA)	240.00	7,245.00	-7,005.00
4501.15 · Desert Mountain	275.00	0.00	275.00
4501.16 · Orange County	900.00	16,740.00	-15,840.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change
4501.17 · Inland Empire	50.00	15,860.00	-15,810.00
4501.18 · Coachella Valley	2,435.16	2,850.00	-414.84
4501.19 · San Diego County	0.00	7,080.00	-7,080.00
Total 4501 · Chapter Income	9,039.22	93,067.00	-84,027.78
4500 · PROGRAM REVENUES			
8000 · Conference Revenue			
8100 · Government Registrations			
8105 · Govt Non-Memb Full Early	33,935.00	1,170.00	32,765.00
8106 · Govt Non-Memb-Full Regular	23,865.00	-645.00	24,510.00
8108 · Govt Non-Memb Daily Early	3,780.00	315.00	3,465.00
8109 · Govt Non-Memb-Daily-Regular	6,210.00	0.00	6,210.00
8110 · Govt Memb - Full Conf-Early	379,640.00	60.00	379,580.00
8115 · Conf-Gov-Full-Norm-Mem	60,190.00	315,885.00	-255,695.00
8120 · Govt Memb Daily-Early	8,970.00	-315.00	9,285.00
8125 · Govt Memb-Daily Regular	3,500.00	8,100.00	-4,600.00
8150 · Govt Non-Memb Full Onsite	2,295.00	0.00	2,295.00
8155 · Govt Memb-Full Regular	5,445.00	0.00	5,445.00
Total 8100 · Government Registrations	527,830.00	324,570.00	203,260.00
8200 · Commercial Registrations			
8225 · Conf-Com-Exhibitor-Addn Full	70,300.00	39,935.00	30,365.00
8227 · Conf-Com-Exhibitor Daily	9,660.00	5,355.00	4,305.00
8230 · Comm Non-Memb-Full-Early	13,090.00	0.00	13,090.00
8231 · Comm Non-Memb-Full-Reg	17,970.00	0.00	17,970.00
8235 · Comm Memb-Full-Early	11,560.00	48,655.00	-37,095.00
8236 · Comm Memb-Full-Regular	12,290.00	0.00	12,290.00
8245 · Comm Memb-Daily-Early	930.00	6,515.00	-5,585.00
8250 · Comm-Memb Daily-Regular	1,840.00	0.00	1,840.00
8260 · Comm Non-Memb Daily Early	4,100.00	0.00	4,100.00
8265 · Comm Non-Memb Daily Regular	8,570.00	0.00	8,570.00
Total 8200 · Commercial Registrations	150,310.00	100,460.00	49,850.00
8300 · Pre-Conference Registrations			
8376 · PreConference-Session D	4,575.00	0.00	4,575.00
8371 · PreConference-Session A	8,550.00	6,300.00	2,250.00
8373 · PreConference-Session B	8,250.00	8,550.00	-300.00
8375 · PreConference-Session C	4,650.00	6,450.00	-1,800.00
Total 8300 · Pre-Conference Registrations	26,025.00	21,300.00	4,725.00
8500 · Extra Meals			
8565 · Hosted Evening Event	21,250.00	2,645.00	18,605.00
Total 8500 · Extra Meals	21,250.00	2,645.00	18,605.00
8600 · Event Registrations			
8610 · Golf	30,525.00	11,155.00	19,370.00
8630 · Tennis	1,960.00	2,070.00	-110.00
Total 8600 · Event Registrations	32,485.00	13,225.00	19,260.00
8700 · Exhibitors Fees			
8707 · Deluxe Exhibitor	0.00	0.00	0.00
8704 · Premier Exhibitor	0.00	0.00	0.00
8702 · Featured Exhibitor/Sponsor	30,000.00	25,000.00	5,000.00
8703 · Sapphire Exhibitor	126,000.00	112,000.00	14,000.00

California Society of Municipal Finance Officers

Statement of Financial Income and Expense

January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change
8715 · Gold Package	288,000.00	292,000.00	-4,000.00
8725 · Silver Package	31,200.00	48,000.00	-16,800.00
8735 · Diamond Package	72,000.00	60,000.00	12,000.00
8736 · Top Sponsor	0.00	0.00	0.00
Total 8700 · Exhibitors Fees	547,200.00	537,000.00	10,200.00
8800 · Sponsorships			
8830 · Non-Exhibitor Sponsor 8830	36,000.00	16,000.00	20,000.00
8860 · Non-Booth Silver	0.00	0.00	0.00
8870 · President's Dinner Sponsorship	0.00	18,000.00	-18,000.00
8872 · Additional Sponsorship Monies	6,500.00	0.00	6,500.00
Total 8800 · Sponsorships	42,500.00	34,000.00	8,500.00
8900 · Conference Miscellaneous			
8915 · Hotel Rebate for Convention Ctr	26,478.27	10,410.00	16,068.27
8905 · Misc Conference Income	0.00	14,427.58	-14,427.58
8910 · Cancellation Fees	825.00	0.00	825.00
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00
Total 8900 · Conference Miscellaneous	27,303.27	24,837.58	2,465.69
Total 8000 · Conference Revenue	1,374,903.27	1,058,037.58	316,865.69
4503 · Contributions and Donations			
4503.5 · CALCPA Contribution	6,424.46	0.00	6,424.46
4503.75 · Robert O'Dell Scholarship	167.00	0.00	167.00
4503 · Contributions and Donations - Other	0.00	0.00	0.00
Total 4503 · Contributions and Donations	6,591.46	0.00	6,591.46
4504 · Education income			
4591 · California Local Budgeting	15,000.00	0.00	15,000.00
4575 · Investment Accounting	7,500.00	0.00	7,500.00
4505 · Webinar	6,156.00	10,175.00	-4,019.00
4520 · Weekend Training			
4525 · Training Event Income	0.00	15,230.00	-15,230.00
Total 4520 · Weekend Training	0.00	15,230.00	-15,230.00
4540 · Fundamentals of Rates, Fees	4,350.00	6,750.00	-2,400.00
4570 · Intro to Government	17,001.00	19,762.50	-2,761.50
4580 · Presentation/Fiscal Policy	0.00	0.00	0.00
4590 · Intermediate Government Acct	20,800.00	28,500.00	-7,700.00
4594 · CMTA/CSMFO Course	0.00	3,750.00	-3,750.00
4595 · Revenue Fundamentals	0.00	0.00	0.00
4597 · Developing Supervisory Skills	0.00	4,000.00	-4,000.00
Total 4504 · Education income	70,807.00	88,167.50	-17,360.50
Total 4500 · PROGRAM REVENUES	1,452,301.73	1,146,205.08	306,096.65
8999 · YM Import Items	0.00	0.00	0.00
Total Other Income	1,461,340.95	1,239,272.08	222,068.87
Other Expense			
6401 · Chapter Expenses			
6401.79 · Current Year Chapter Expenses			
6401.01 · Northwest Counties	0.00	1,998.57	-1,998.57
6401.02 · Northeast Counties	0.00	489.47	-489.47
6401.03 · North Coast	0.00	690.00	-690.00
6401.04 · Sacramento Valley	0.00	1,227.73	-1,227.73

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change
6401.05 · East Bay (SF)	0.00	6,316.73	-6,316.73
6401.06 · Central Valley	0.00	2,440.54	-2,440.54
6401.07 · Peninsula	3,981.52	2,168.45	1,813.07
6401.08 · Monterey Bay	0.00	7,853.75	-7,853.75
6401.09 · South San Joaquin	250.00	3,782.60	-3,532.60
6401.10 · Central Coast	0.00	1,415.31	-1,415.31
6401.11 · Channel Counties	0.00	6,510.43	-6,510.43
6401.12 · San Gabriel Valley	0.00	6,227.00	-6,227.00
6401.13 · Central Los Angeles	0.00	2,175.70	-2,175.70
6401.14 · South Bay (LA)	0.00	6,371.98	-6,371.98
6401.16 · Orange County	6,045.49	14,801.77	-8,756.28
6401.17 · Inland Empire	1,567.00	22,696.23	-21,129.23
6401.18 · Coachella Valley	0.00	2,987.29	-2,987.29
6401.19 · San Diego County	462.25	7,600.69	-7,138.44
Total 6401.79 · Current Year Chapter Expenses	12,306.26	97,754.24	-85,447.98
6401.89 · Prior Year Chapter Income/Expen			
6401.57 · Prior Period Peninsula	25.00	0.00	25.00
6401.58 · Prior Period Monterey Bay	95.00	0.00	95.00
6401.61 · Prior Period Channel Counties	30.00	0.00	30.00
6401.62 · Prior Period San Gabriele	20.00	0.00	20.00
6401.63 · Prior Period Central LA	25.00	0.00	25.00
6401.66 · Prior Period Orange	30.00	0.00	30.00
Total 6401.89 · Prior Year Chapter Income/Expen	225.00	0.00	225.00
6401 · Chapter Expenses - Other	0.00	0.00	0.00
Total 6401 · Chapter Expenses	12,531.26	97,754.24	-85,222.98
6400 · PROGRAM EXPENSES			
9000 · Conference Expenses			
9100 · Food & Beverage			
9105 · Registration Prep-Lunch	0.00	157.66	-157.66
9115 · Wednesday-Breakfast	19,869.13	0.00	19,869.13
9125 · Wednesday-Lunch	81,249.33	58,395.49	22,853.84
9135 · Wednesday-Food-Exhibitor Recept	34,891.51	25,496.88	9,394.63
9138 · Wednesday-Beverage-Exhibitor Re	12,680.48	8,873.32	3,807.16
9140 · Thursday-Breakfast-Chapter Chai	2,124.97	1,761.98	362.99
9143 · Thursday-Breakfast	63,620.93	49,864.92	13,756.01
9145 · Thursday-Coffee Service	19,516.18	7,218.72	12,297.46
9147 · Thursday-Lunch	92,896.62	61,510.36	31,386.26
9148 · Thursday-PM Break	26,287.62	28,004.85	-1,717.23
9150 · Friday-Breakfast	53,024.02	27,656.64	25,367.38
9155 · Friday-Lunch	2,656.64	5,198.88	-2,542.24
9170 · Staff Room Beverage Service	0.00	0.00	0.00
9195 · Water for Sessions	0.00	879.68	-879.68
9197 · Food&Beverage-Other	0.00	0.00	0.00
9100 · Food & Beverage - Other	0.00	0.00	0.00
Total 9100 · Food & Beverage	408,817.43	275,019.38	133,798.05
9200 · President's Dinners			
9210 · President's Dinner - Food & Bev	47,433.67	24,291.52	23,142.15
9220 · Entertain-Transport-Decor-Favor	828.50	7,142.80	-6,314.30

California Society of Municipal Finance Officers

Statement of Financial Income and Expense

January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change
9250 · Pres Dinner-Out of State Guest	16,236.72	6,147.86	10,088.86
Total 9200 · President's Dinners	64,498.89	37,582.18	26,916.71
9300 · Hosted Event			
9310 · Event Entertainment	43,665.00	22,145.68	21,519.32
9320 · Event Food	134,138.08	118,961.40	15,176.68
9321 · Event Bar	15,084.46	0.00	15,084.46
9330 · Event Decor	0.00	13,909.20	-13,909.20
9340 · Event Other	12,669.68	3,150.00	9,519.68
Total 9300 · Hosted Event	205,557.22	158,166.28	47,390.94
9400 · Meetings and Training			
9410 · Speakers-Honorarium	85,300.00	57,900.00	27,400.00
9420 · Speaker-Expenses-Lodging	3,563.61	2,536.00	1,027.61
9430 · Speaker-Expenses-Transportation	2,612.37	4,894.05	-2,281.68
9400 · Meetings and Training - Other	0.00	3,800.00	-3,800.00
Total 9400 · Meetings and Training	91,475.98	69,130.05	22,345.93
9450 · Comps			
9462 · Comps - Other	3,348.54	0.00	3,348.54
9451 · Transportation Shuttle Expense	0.00	3,968.50	-3,968.50
9460 · Other Guests Lodging (OOS)	3,711.24	3,583.86	127.38
9465 · Board Scholarships	3,850.00	11,865.04	-8,015.04
9450 · Comps - Other	785.48	0.00	785.48
Total 9450 · Comps	11,695.26	19,417.40	-7,722.14
9475 · Meetings			
9476 · Audio Visual and Lighting	165,772.31	95,239.00	70,533.31
9477 · Virtual Platform	0.00	0.00	0.00
9478 · General Session - Addl' product	6,480.68	100.00	6,380.68
9479 · WiFi Internet	12,500.00	17,520.00	-5,020.00
9480 · Electric Power/Rigging	19,692.40	8,004.46	11,687.94
9481 · Reg/Attendance Tracking	34,924.32	42,907.72	-7,983.40
9485 · Convention/Hotel Other Costs	825.00	30,988.44	-30,163.44
Total 9475 · Meetings	240,194.71	194,759.62	45,435.09
9490 · Pre-Conference Workshop			
9494 · Food & Beverage	9,176.02	5,974.23	3,201.79
9495 · Speaker Fees	0.00	1,140.42	-1,140.42
9496 · Pre-Conference-Other	94.91	327.54	-232.63
9490 · Pre-Conference Workshop - Other	0.00	351.00	-351.00
Total 9490 · Pre-Conference Workshop	9,270.93	7,793.19	1,477.74
9500 · Exhibits			
9550 · Sponsor Branded Items	10,063.91	0.00	10,063.91
9510 · Decorator Booth Fee	15,198.25	12,467.00	2,731.25
9520 · Signage-Exhibit Hall	0.00	2,200.00	-2,200.00
9540 · Security	3,161.00	1,926.25	1,234.75
9545 · Exhibit hall game	0.00	316.15	-316.15
9599 · Exhibits-Other	8,286.83	12,692.41	-4,405.58
Total 9500 · Exhibits	36,709.99	29,601.81	7,108.18
9600 · Entertainment/Gifts			
9610 · Conference Gifts/Attendees	57,895.77	48,692.55	9,203.22
9620 · Speaker/Board/Committee Memento	3,347.86	3,377.54	-29.68

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through December 2020

	<u>Jan - Dec 20</u>	<u>Jan - Dec 19</u>	<u>\$ Change</u>
9630 · Gift Baskets (VIPs)	1,107.00	551.19	555.81
Total 9600 · Entertainment/Gifts	62,350.63	52,621.28	9,729.35
9700 · Other Activities			
9732 · Golf Tournament Expenses	32,819.58	10,607.92	22,211.66
9750 · Other Event Expenses	3,670.00	0.00	3,670.00
Total 9700 · Other Activities	36,489.58	10,607.92	25,881.66
9800 · Administration - Conference			
9805 · Conference Marketing	5,236.00	7,026.33	-1,790.33
9810 · Conference Contract Services	76,622.52	75,824.68	797.84
9815 · Printing/Copy/Conference Media	2,307.22	10,784.00	-8,476.78
9820 · President Expenses	673.17	452.72	220.45
9831 · Supplies-Badges-Ribbons-Etc	666.20	965.79	-299.59
9840 · Postage & Shipping	11.60	2,344.71	-2,333.11
9845 · Speaker Packets	0.00	0.00	0.00
9875 · Signage	3,967.45	1,654.52	2,312.93
9880 · Bank Merchant Fees	1,008.05	33,968.75	-32,960.70
9890 · Conference Committee Expenses	24,664.11	14,619.99	10,044.12
9895 · Staff Exp Inc. Lodging & Travel	20,082.59	22,785.74	-2,703.15
9800 · Administration - Conference - Other	7,700.00	0.00	7,700.00
Total 9800 · Administration - Conference	142,938.91	170,427.23	-27,488.32
9000 · Conference Expenses - Other	0.00	0.00	0.00
Total 9000 · Conference Expenses	1,309,999.53	1,025,126.34	284,873.19
6404 · Education Expenses			
6491 · CA Local Budgeting Expense	3,000.00	0.00	3,000.00
6420 · Weekend Training	0.00	9,657.74	-9,657.74
6430 · Intro to Government			
6430.10 · Intro to Govt Account - Reimbur	4,102.27	0.00	4,102.27
6430 · Intro to Government - Other	1,000.00	14,685.71	-13,685.71
Total 6430 · Intro to Government	5,102.27	14,685.71	-9,583.44
6445 · Fundamentals of Rates Expense	0.00	1,127.00	-1,127.00
6480 · Intermediate Governmental Acct.	9,143.19	32,919.96	-23,776.77
6494 · Webinar Expenses	5,750.00	0.00	5,750.00
6594 · CMTA/CSMFO Course Exp	0.00	493.80	-493.80
6595 · Revenue Fundamental Expense	0.00	583.57	-583.57
6596 · Revenue Fundamental Expense II	0.00	3,200.00	-3,200.00
6597 · Developing Supervisory Skills	0.00	360.00	-360.00
6598 · Leadership Skills	0.00	5,816.06	-5,816.06
6404 · Education Expenses - Other	0.00	6,816.97	-6,816.97
Total 6404 · Education Expenses	22,995.46	75,660.81	-52,665.35
Total 6400 · PROGRAM EXPENSES	1,332,994.99	1,100,787.15	232,207.84
Total Other Expense	1,345,526.25	1,198,541.39	146,984.86
Net Other Income	115,814.70	40,730.69	75,084.01
Net Income	<u>107,178.13</u>	<u>-99,661.15</u>	<u>206,839.28</u>

California Society of Municipal Finance Officers

Chapter Income and Expense

January through December 2020

	Central Los Angeles	Central Valley	Channel Counties	Coachella Valley	Desert Mountain	East Bay	Inland Empire	Monterey Bay	North Coast	NorthEast
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)
Other Income/Expense										
Other Income										
4501 · Chapter Income	0.00	0.00	0.00	2,435.16	275.00	480.00	657.62	0.00	664.35	467.10
Total Other Income	0.00	0.00	0.00	2,435.16	275.00	480.00	657.62	0.00	664.35	467.10
Other Expense										
6401 · Chapter Expenses										
6401.79 · Current Year Chapter Expenses	0.00	0.00	0.00	0.00	0.00	0.00	1,567.00	0.00	0.00	0.00
6401.89 · Prior Year Chapter Income/Expen	25.00	0.00	30.00	0.00	0.00	0.00	0.00	95.00	0.00	0.00
Total 6401 · Chapter Expenses	25.00	0.00	30.00	0.00	0.00	0.00	1,567.00	95.00	0.00	0.00
Total Other Expense	25.00	0.00	30.00	0.00	0.00	0.00	1,567.00	95.00	0.00	0.00
Net Other Income	-25.00	0.00	-30.00	2,435.16	275.00	480.00	-909.38	-95.00	664.35	467.10
Net Income	-25.00	0.00	-30.00	2,435.16	275.00	480.00	-909.38	-95.00	664.35	467.10

California Society of Municipal Finance Officers
Chapter Income and Expense
January through December 2020

	NorthWest	Orange County	Peninsula	Sacramento Valley	San Diego	San Gabriel Valley	South San Joaquin Valley	SouthBay (LA)	Total Chapters
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)
Other Income/Expense									
Other Income									
4501 · Chapter Income	1,998.57	900.00	0.00	0.00	0.00	1,192.49	586.55	240.00	9,896.84
Total Other Income	1,998.57	900.00	0.00	0.00	0.00	1,192.49	586.55	240.00	9,896.84
Other Expense									
6401 · Chapter Expenses									
6401.79 · Current Year Chapter Expenses	0.00	6,045.49	3,981.52	0.00	462.25	0.00	250.00	0.00	12,306.26
6401.89 · Prior Year Chapter Income/Expen	0.00	30.00	25.00	0.00	0.00	20.00	0.00	0.00	225.00
Total 6401 · Chapter Expenses	0.00	6,075.49	4,006.52	0.00	462.25	20.00	250.00	0.00	12,531.26
Total Other Expense	0.00	6,075.49	4,006.52	0.00	462.25	20.00	250.00	0.00	12,531.26
Net Other Income	1,998.57	-5,175.49	-4,006.52	0.00	-462.25	1,172.49	336.55	240.00	-2,634.42
Net Income	1,998.57	-5,175.49	-4,006.52	0.00	-462.25	1,172.49	336.55	240.00	-2,634.42

California Society of Municipal Finance Officers

Check Detail

December 2020

	Type	Num	Date	Name	Account	Paid Amount
	Bill Pmt -Check		12/18/2020	Smith Moore and Associates, Inc.	1005 · Bank of America	
	Bill	20201542	12/08/2020	Smith Moore and Associates, Inc.	2000 · Accounts payable	0.00
TOTAL						0.00
	Check	EFT	12/15/2020	Account Analysis Fee	1050 · Chapter Fund Balances	
					6155 · Merchant Fees/Bank Chgs.	(84.66)
TOTAL						(84.66)
	Check	EFT	12/21/2020	Merchant Service	1050 · Chapter Fund Balances	
					6155 · Merchant Fees/Bank Chgs.	(2.00)
TOTAL						(2.00)
	Check	EFT	12/23/2020	Internal Revenue Service	1005 · Bank of America	
					6242 · Current Year Taxes	(1,692.00)
TOTAL						(1,692.00)
	Check	EFT	12/23/2020	Franchise Tax Board	1005 · Bank of America	
					6246 · Prior Year Taxes	(989.81)
TOTAL						(989.81)
	Check	EFT	12/23/2020	Franchise Tax Board	1005 · Bank of America	
					6242 · Current Year Taxes	(1,258.00)
TOTAL						(1,258.00)
	Check	EFT`	12/02/2020	Merchant Service	1050 · Chapter Fund Balances	
					6155 · Merchant Fees/Bank Chgs.	(2,864.28)
TOTAL						(2,864.28)
	Bill Pmt -Check	6557	12/09/2020	Burke, Williams & Sorenson, LLP	1005 · Bank of America	
	Bill	262064	12/03/2020		6250 · Miscellaneous	(1,400.00)
TOTAL						(1,400.00)
	Bill Pmt -Check	6558	12/09/2020	Convention Connection	1005 · Bank of America	

California Society of Municipal Finance Officers

Check Detail

December 2020

	Type	Num	Date	Name	Account	Paid Amount
	Bill		12/07/2020		9410 · Speakers-Honorarium	(9,000.00)
TOTAL						(9,000.00)
	Bill Pmt -Check	6559	12/09/2020	Next Generation Consulting, Inc.	1005 · Bank of America	
	Bill	Feb 18th Event	12/07/2020		9410 · Speakers-Honorarium	(4,000.00)
TOTAL						(4,000.00)
	Bill Pmt -Check	6560	12/09/2020	Smith Moore and Associates, Inc.	1005 · Bank of America	
	Bill	20201531	11/24/2020		6105 · Marketing/Membership	(100.00)
					6105 · Marketing/Membership	(75.00)
					6190 · Web and Technology	(999.00)
	Bill	20201441	12/01/2020		6143 · Management Services	(11,805.92)
					2003 · A/P Other- SMA Conference	(3,526.44)
					6195 · Web Site Hosting Fee	(643.88)
					1500 · CSMFO/SMA Database AR	(231.15)
					9800 · Administration - Conference	(600.94)
	Bill	20201532	12/03/2020		6125 · Board Planning Session-Retreat	(2,300.00)
TOTAL						(20,282.33)
	Bill Pmt -Check	6561	12/10/2020	Pacific Storage Company	1005 · Bank of America	
	Bill	4196177	11/30/2020		6106 · Storage Expense	(54.20)
TOTAL						(54.20)
	Bill Pmt -Check	6562	12/10/2020	Nicole Lance	1005 · Bank of America	
	Bill	INV-133	12/08/2020		6401.17 · Inland Empire	(1,500.00)
TOTAL						(1,500.00)
	Bill Pmt -Check	6563	12/15/2020	Clarity Experiences	1005 · Bank of America	
	Bill	Event date Feb 2021	12/15/2020		9477 · Virtual Platform	(8,240.00)
TOTAL						(8,240.00)
	Bill Pmt -Check	6564	12/20/2020	Smith Moore and Associates, Inc.	1005 · Bank of America	
TOTAL						0.00
	Bill Pmt -Check	6565	12/18/2020	Smith Moore and Associates, Inc.	1005 · Bank of America	

California Society of Municipal Finance Officers

Check Detail

December 2020

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
	Bill	20201534	12/08/2020		9810 · Conference Contract Services	<u>(1,698.93)</u>
TOTAL						(1,698.93)
	Bill Pmt -Check	6566	12/18/2020	Pathable, Inc.	1005 · Bank of America	
	Bill	7696	12/12/2020		9477 · Virtual Platform	<u>(51,807.50)</u>
TOTAL						(51,807.50)
	Bill Pmt -Check	6567	12/18/2020	Irwin B Bornstein [v]	1005 · Bank of America	
	Bill	312	12/14/2020		6480 · Intermediate Governmental Acct.	<u>(2,500.00)</u>
TOTAL						(2,500.00)

CSMFO Membership Counts

Data shown here starts with the 2018 Your Membership database. Prior database numbers cannot be certain to be the
Date Prepared: 1/6/2021

1) Notices Sent and Renewals Received - Provides a retention rate for the organization. Count is pulled on March 1, or

	Notices Sent	Renewals Received	Retention Rate	Variance from Prior Year
2018	2,144	1,691	79%	
2019	2,419	2,029	84%	6%
2020	2,446	2,036	83%	-1%
2021	2,338			

2) New Members for the Year - tells us how many new members joined CSMFO between October 1 through September

	New Members
2018	499
2019	516
2020	438

3) Total Membership - Paid and unpaid- run on December 31st - to be used in the Annual Report.

	Total Members	Municipal	Commercial	Student	Other Gov.	Professor	Comp.	Honorary	Retired
2018	2,377	1,947	276	18	56	1	2	2	75
2019	2,654	2,120	273	75	109	3	2	3	69
2020	2,474	1,992	221	76	107	9	2	3	64



COMMITTEE HANDBOOK

Student Engagement Committee

Updated December 7, 2020

INTRODUCTION

This Committee Handbook is intended to convey general expectations and other information regarding the Student Engagement Committee (Committee). New Committee members shall be provided with a copy of the Committee Handbook for initial orientation purposes. All continuing Committee members shall be provided with a copy of this document annually. Updates will be made as necessary.

This Committee Handbook is organized into two sections. Section One contains standing information that is updated as needed. Section Two contains information that is updated annually.

SECTION ONE – STANDING INFORMATION

GENERAL COMMITTEE GOALS & RESPONSIBILITIES

As noted in Section III.A.5. of the CSMFO Policy and Procedures Manual, the primary objective for the **Student Engagement Committee** is to reach out to the next generation (graduate and undergraduate students in political science, public administration, accounting and finance) to make them aware of CSMFO; to promote municipal finance as a rewarding career choice; to increase the number of student members; and to create a self-reinforcing cycle for student engagement in which relationship building and exposure to municipal finance provides momentum for growth in student membership and participation

To accomplish this, the committee will:

- Engage students in outreach events at college campuses and/or CSMFO events
- Provide a student webpage that summarizes all current student member benefits
- Establish and moderate content on a student listserv
- Maintain and enhance the student internship program
- Develop a student mentorship program

COMMITTEE STRUCTURE

The CSMFO committee year officially kicks off in conjunction with the Annual Conference, which typically takes place in February or early March, and ends with the start of the following year's Conference.

Under Section III.B. of the Policy and Procedures Manual, “The President shall appoint the Chair, Vice-Chair(s), Senior Advisor(s) and Board Liaison of each committee. Retired members may be appointed to serve as Senior Advisors, but all other committee positions should be held by active members. To assure broad participation on each committee, the President shall make every effort to have representation from across the state where functionally practical. The Chair shall recruit additional committee members from active municipal and commercial members. Each Chair shall advise the Secretary, in writing, of the names of committee members. All committee members are encouraged to attend various meetings and conference calls of the Board of Directors.” CSMFO approved an amendment to Article II, Section D of its Bylaws that now permit commercial members to serve on committees, but not as an officer.

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

The Committee currently has one Chair, one Vice Chair, one Board Liaison, two Senior Advisors and 17 Committee Members. Out of the 17 committee members, 11 are student members and one is a professor member. The Committee actively seeks student participation in the committee to ensure that content is relevant to the student membership.

ROLES AND RESPONSIBILITIES OF COMMITTEE CHAIR

The Committee Chair should:

- Conduct him/herself at CSMFO functions and in their professional and personal lives in a manner becoming of the CSMFO leadership.
- Be outwardly supportive of decisions made by the majority of the CSMFO Board of Directors, regardless of personal opinions.
- Participate in the annual survey evaluating CSMFO consultants.
- Attend Board of Directors meetings to keep the Board apprised of committee activities.
- Coordinate with Chapter Chairs on engagement efforts:
 - implementation of campus meetings at least one time a year
 - regular invitation of students to chapter meetings
 - mentoring opportunities

- Preparation for Annual Conference
 - Participate in conference-centric campus meet and greet events
 - Assist with rollout of student scholarship program by organizing conference-centric campus outreach, directly and through CSMFO member alumnus
- Identify event opportunities for engaging with students either in the classroom or through academic associations
- Develop a student mentorship program
- Ensure consistency of messaging and materials at student events
- Maintain databases on member alumnus and university contacts
- Identify students to provide feedback/participate in engagement efforts
- Provide updates to the Board of Directors on the Committee's progress and incorporate feedback and new ideas
- Support the Board's strategic objectives, and take appropriate steps to complete annual goals by year-end
- Chair regularly scheduled committee meetings to ensure the work of the committee is completed in an efficient and timely manner
- Communicate regularly with Executive Director on matters affecting committee activities
- Submit reports on goals to the CSMFO Office for the Annual Report by January 15

ROLES, RESPONSIBILITIES & GENERAL EXPECTATIONS FOR COMMITTEE MEMBERS

The Committee is scheduled to have one conference call per month for all Committee Members. Other communications between the Chair, Vice Chair and Committee Members are through emails and separate phone calls.

At the beginning of each year, the Chair and the Vice Chair will identify the action items for the Committee. The Chair and the Vice Chair will assign Committee Members to lead each of the actions items. Committee Members who are not assigned a lead role on an action item are provided opportunities to contribute to action items. Time commitments for Committee Members may vary significantly depending on the role assignment.

All Committee Members are expected to participate in the monthly conference calls and be actively engaged in committee activities.

All Committee Members are expected to communicate with the Chair when the members are unable to attend the monthly conference calls and report to the Committee Chair the status of his/her current assignment.

All Committee Members are expected to follow-up on assignments in a timely manner and complete the assignments on time. Committee members are encouraged to communicate with the Committee Chair if there are any issues with the assignments as soon as possible.

RESOURCES RELATING TO THE COMMITTEE

The Committee has developed the following resources for use by Committee Members:

- List of College Campus Contacts
- PowerPoint Presentation Template
- Database of Presentations
- Student Membership Brochure

SECTION TWO – ANNUAL UPDATES

PRIOR YEAR ANNUAL REPORT SUBMITTED BY THE COMMITTEE AND CURRENT YEAR GOALS

Annual Report 2019

Ad Hoc Working Group on Student Engagement

by Jennifer Wakeman

In 2018, an ad hoc working group on the topic of student engagement was established. The group set its purpose as the following:

- 1) reach out to the next generation (graduate and undergraduate students in political science, public administration, accounting and finance) to let them know of the existence of CSMFO and the value that we offer them;
- 2) promote municipal finance as a rewarding career choice; and
- 3) increase the number of student memberships.

Our goals for achieving this purpose were to identify opportunities to present to students, identify opportunities for student memberships, and research the student engagement efforts of other professional organizations. A concept diagram was developed outlining foundational pieces necessary for a solid offering of value-add programs for students within CSMFO. The diagram outlines two categories of work effort: 1) in-house items that would be necessary for CSMFO to be effective in student outreach and 2) the programmatic pieces that would support and encourage student engagement with our organization.

With the Board's support of the concept diagram, in 2019 we laid out a timeline to develop the component pieces for the first half of the calendar year and then focus on the scheduling and planning of student events in the second half. Below is a summary of the progress made on each of the component pieces:

Coordinate with professional organizations- We contacted staff from GFOA and discussed the possibility of working with them to establish student chapters, but ultimately deferred work on this. We also coordinated with MMANC on the student scholarship program.

Update student membership brochure and swag- We found that swag was not particularly of interest, as students are more interested in information and internships. A new membership brochure including student information was developed, as well as a student insert that can be used with the brochure or on its own.

Develop inventory of CA schools where members teach or are alumnus- We issued a simple survey to our membership and received back 451 responses, which provided the group with an excellent framework for bringing more members into the effort of campus outreach and will help with identifying presenters for future campus visits.

Utilize student survey results- A student survey was issued following the 2019 annual conference. While only 3 responses were collected, the group still felt that it was good to have these results as a baseline. Going forward, this same survey will be issued to student members following the annual conference.

Amend chapter handbook- One of the group's initial ideas last year was to have each chapter host a meeting on a college campus. We developed language to incorporate this expectation into the CSMFO Chapter Handbook, however while the future structure of this group was unknown; we decided to defer this effort.

Develop core group of presenters and suggested material formats- To date, we had been putting together presenters based on campus location and availability, however we are pursuing coordination with the Recognition Committee for a shared group of presenters. This year we developed a PowerPoint template that can be used to provide an overview of the presenter's career path, careers in local government, benefits of the profession, and the value of networking and CSMFO.

Internship opportunities- A program for student internships was developed, along with a timeline for various communications. This aspect of the program was under review at the end of 2019, as the group leaned toward emphasis on student and member relationships as the crux for placement opportunities.

Free membership, chapter meeting attendance, webinar- In 2018, the Student Engagement group supported the Membership Committee in attaining Board approval for free student memberships, as well as free chapter meeting, in-person trainings and webinar attendance. In 2019, the Board approved free professor memberships.

Student mentorship program- The group worked with the conference scholarship group to ensure that the mentorship program utilized at the conference would include students.

CSMFO student website- A student website, highlighting the benefits of student membership, was developed in coordination with the Membership Committee. (www.csmfo.org/students)

Student listserve- Work has begun on outlining what this benefit would look like. We are currently considering a stand-alone listserve that would have a moderator to engage students on relevant topics and to keep them in the loop on CSMFO events or opportunities.

Student scholarships at Annual Conferences- After evaluating several scholarship models, the group worked with the Membership Committee to draft a new scholarships section in the Conference Handbook, creating a program specifically for students.

Campus outreach & scheduling- Aside from the work done on the component pieces of the program, the group also hosted/participated in the following campus events:

- CSU- Long Beach, Accounting Group, 2/20/19
- Golden Gate University, Meet the Firm Event, 2/22/19
- UC Irvine, Finance Master's Program, 5/14/19
- Golden Gate University- Accounting and Auditing Groups, 7/16/19
- San Francisco State, Class panel discussion, 9/17/19
- University of La Verne, Meet the Firm Event, 9/19/19
- Cal Poly- Pomona, Meet the Firm Event, 9/24/19
- Cal State- Fullerton, Class presentation, 9/24/19

Additionally, the group reached out by phone and email to 31 campuses in the area of the Anaheim conference. Our goal was to make contact with staff at these locations and communicate information about CSMFO, free student/professor membership and benefits, and invite them to share the student scholarship applications.

At the conclusion of 2019, it was determined by CSMFO leadership that student engagement will be an organizational priority for the foreseeable future and as such, was established as a standing committee. The Student Engagement Committee's vision for a long-term goal is to create a self-reinforcing cycle for student engagement in which the overall message is one of relationship building and exposure to municipal finance- the same as we offer to all other members. The original group felt that if students take advantage of the programs that offered, they will develop a network that will help them to find a career that works for them and this relationship-based approach will enhance CSMFO's exposure on campuses and among students, thus creating momentum for more outreach.

CURRENT COMMITTEE MEMBER CONTACT INFORMATION

1. Craig Boyer, Chair	craig.boyer@acgov.org
2. Amber Johnson, Vice Chair	ajohnson@cityofbelvedere.org
3. Jennifer Wakeman, Senior Advisor	JWakeman@ci.lafayette.ca.us
4. David Cain, Senior Advisor	davidcain.govfinance@gmail.com
5. Ernie Reyna, Board Liaison	ereyna@cityofperris.org
6. Chu Thai	chu@revenuecost.com
7. Rui Sun	rsun@csudh.edu
8. Stephanie Reimer	SReimer@mvwd.org
9. Taylor Samuelson	tsamuelson@lagunabeachcity.net
10. Michael Spooner	mgspooner@gmail.com
11. Kate Zawadzki	KZawadzki@cityofdixon.us
12. Tamara Avetisova	AVETISOVAT@metro.net
13. Rene Anita Chombeng	sareneanita@yahoo.com
14. Breeza Barcena	breebarcena3@gmail.com
15. Diem Hoang	diemthoang@gmail.com
16. James Yang	xingyuyang@hotmail.com
17. Ryan Vergel De Dios	rlvergelledios@csu.fullerton.edu
18. Joshua Yu	jyu17@apu.edu
19. Lara Williams	laracfwilliams@icloud.com
20. Veronica Bustillos	veronica.bustillos@sbmwd.org
21. Omid Vaziri	omid_91vaziri@yahoo.com
22. Daniel Buffalo	dbuffalo@cityofukiah.com

We appreciate the dedication of our current and past Committee members to support this Committee.

CURRENT YEAR CSMFO ACTION PLAN

Member Engagement Goal/Objective #1:

Develop the committee structure for the new Student Engagement Committee

Action Plan and Deliverable:

Create a Student Engagement Committee Handbook to provide guidance to committee members

Resources Needed:

Access to CSMFO resources such as the Administrative Handbook and Leadership Roles & Responsibilities as well as Student Engagement Working Group resources

Target Completion Date:

December 2020

Communications Goal/Objective #1:

Increase internal communications amongst CSMFO leadership

Action Plan and Deliverable:

Committee chairs to provide monthly meeting minutes from committee meetings

Resources Needed:

Assign committee member to take minutes for committee meetings and submit them for Board review

Target Completion Date:

Completed. Delivery of minutes is ongoing.



CSMFO Executive Committee
Agenda
January 6, 2021

- Chapter Chair Engagement
- Distinguished Service Award Follow-up
- Conference Videos – attire, etc.
- Annual Business Meeting
- 2021 Board/Exec Com Meeting Dates
- 2021 Strategic Plan
- 2021 Leadership Appointments
- SMA Staff Update

January Board Agenda Items

- 2021 Strategic Plan
- 2021 Conference Update
- 2021 Virtual Membership Engagement Plan



CSMFO BOARD REPORT

DATE: January 14, 2021

FROM: Laura M. Nomura, CPA
Career Development Committee Chair

SUBJECT: Amendment #1 - Contract for Instructor Services – David Cain

Background:

On May 28, 2020, the Board approved a contract for David Cain to provide course instruction services for CSMFO's newly developed Budget courses for \$1,500 per course for up to 2 occurrences annually. This will remain the same through the term of the contract.

With the COVID-19 pandemic, the Career Development Committee (CDC) had to pivot relatively quickly to a virtual environment in order to offer core courses. Many of our core course instructors were new to teaching virtually and needed assistance learning how to use the technology. Within his original contract, The Board also approved David Cain to provide training in this area. He is adjunct faculty at CSU who currently utilizes Zoom software to teach classes. He provided his assistance in this area charging a one-time fee of \$500 per course for training the various instructors.

During 2020, the CDC was able to get up and running four (4) of its core courses virtually: Introduction to Budgeting, Introduction to Governmental Accounting, Intermediate Accounting, and Investment Accounting. David did an outstanding job training the instructors for each of these courses to work in the Zoom virtual environment. He also has been monitoring the classes for quality control to ensure we are quick to correct any technical issues and learn from issues that we encounter.

The class structure has also changed in a virtual environment. Previously the CDC would hold one-day in person training, now with a virtual class we offer the same class typically over a two-day period with 3 hours training per day. And for the Intermediate course which in-person was a two-day course, now we do virtually over 3 days with 3 hours of training per day.

Smith Moore and Associates, specifically Zach Seals, has done a wonderful job continuing to help with the administrative side managing our core courses as outlined in Amendment #1 of the

SMA contract. It requires many of the same tasks relating to registration, surveys, etc. Zach also manages the course while in session from providing technical and session support over two days for three hours each day. For every class, while the overall time is less (six hours versus eight), the number of days to cover courses has increased. For 2020, we held seven virtual trainings with classes on 17 individual days. With the increased numbers of days, understandingly Zach may have a scheduling issue. In Zach's absence, David Cain has sat in and performed the duties of co-hosting the core course presentations and providing technical and session support at no cost.

Discussion:

With now having more experience performing the services and finding that many instructors are becoming more familiar with the virtual environment, the training is becoming more streamlined and allows for David to get through the process more quickly. For this reason, he is proposing dropping his fees from \$500 to \$300 per course for the initial training of instructors. For 2021, this will consist of training the instructors for the remaining courses that we plan to convert to virtual which include: Fundamentals of Tax Revenues, Fundamentals of Fees, Rates, Charges & Land Based Financing Tools, Developing Successful Supervisory Skills and Successful Skill for Finance Directors. These costs would be charged against the course revenues.

In addition, within the contract, we are proposing to add terms in the contract to compensate David, *on an as needed basis*, to handle the technical and session support of the course session. David is proposing a fee of \$300 per course. This request would be directed by SMA to the CDC Chair for approval. This support currently is only happening on occasion, however with adding more virtual courses in 2021 we anticipate that these support services could be necessary. Costs would be charged against course revenues.

Annual Conference Pre-Conference Sessions

Due to some limitations with the conference software, it was decided last week that the Zoom Platform will be used for the 2021 pre-conference sessions. We are proposing that David Cain provide training to the scheduled presenters to ensure they understand clearly working with the virtual software at a cost of \$300 per session. This cost charged against the pre-conference registration fees, approximately \$900.

Recommendation:

It is recommended that the CSMFO Board of Directors approve Amendment #1 to the Agreement for Professional Services Between David D. Cain and California Society of Municipal Finance Officers'

Attachment – Amendment #1

**AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN
DAVID D. CAIN AND CALIFORNIA SOCIETY OF
MUNICIPAL FINANCE OFFICERS**

AMENDMENT #1

Original Contract: The original agreement was made and entered into on June 1, 2020 by and between the California Society of Municipal Finance Officers (“CSMFO”) and David D. Cain (“Consultant”) to provide services as outlined in Exhibit A of the contract.

1. Amendment #1 modifies the following:

Section 2. Scope of Work to Be Performed: Consultant shall perform all tasks and successfully complete all duties described and set forth in Exhibit A, attached hereto and incorporated. The previous Exhibit A attached to the June 1, 2020 contract is hereby null and void.

Section 5. Compensation: Shall be replaced with the following:

(a) Budget Core Course Training – Conduct training for Budget core courses. Compensation to Consultant shall remain the same rate of \$1,500 per course.

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

In addition to the above stated fees, CSMFO shall provide Consultant reimbursement for reasonable travel and lodging expenses in conjunction with a scheduled course up to \$1,000. Any costs above the limit must be approved by the Career Development Committee Chair.

Consultant will handle all duties the day of the course as identified in Exhibit A of this agreement.

CSMFO or their designee, will handle all duties as outlined in Amendment 1 to the Smith Moore and Associates Service Agreement relating to core course administration, including but not limited to advance registration, course evaluations, etc.

(b) Conversion of Core Courses to Virtual Core Environment - Provide

training to contracted presenters for other CMSFO courses to convert in person to virtual instruction format. Compensation to Consultant shall be as follows:

- i. \$300 for basic conversion of a core course, which includes on-line training, recommendations on equipment and how to use Zoom features.
 - ii. On an as needed basis, \$300 for co-hosting the core course presentations and providing technical and session support. This would come from a request by SMA to the CDC Chair for approval.
- (c) Training for Pre-Conference Sessions: Provide training to scheduled presenters for Pre-Conference on virtual environment. Compensation to Consultant shall be as follows:
- i. \$300 for basic training for each pre-conference session, which includes on-line training, recommendations on equipment and how to use Zoom features.
- (d) Payments: Payment for reimbursement of expenses (with supporting copies of receipts) will be made upon receipt of invoice from Consultant.
- (e) Additional Services: Consultant shall not be compensated for services rendered in connection with performance of this Agreement that are in addition to those set forth in Exhibit A, unless such additional services are authorized in advance (via email) by the Career Development Committee Chair, with approval from the Executive Committee. Additional services will be billed separately, at month-end, net 30 days.

Remaining Provisions of Agreement: Except as otherwise specifically set forth in this amendment, the remaining provision of the Agreement shall remain in full force and effect.

EXECUTED:

Smith Moore & Associates
Officers By:

California Society of Municipal Finance
By:

Catherine Smith
Partner

Steve Heide
CSMFO President, 2020

Date: _____

Date: _____

EXHIBIT A
SCOPE OF WORK TO BE PERFORMED

Consultant Agrees to Perform the Following Services for CSMFO:

- Conduct courses as scheduled by CSMFO and Consultant on Introduction to Budgeting.
- Update, as needed, presentation and handout materials for all such courses scheduled, recognizing that the course materials are owned by CSMFO.
- Present invoices for expenses within 30 days after completion of each class.
- Conduct any follow-up services necessary to complete each course.
- Assist CSMFO core course instructors with moving courses to a virtual instruction format.
- When requested, co-host the core course presentations and providing technical and session support.
- Provide training to scheduled presenters for Pre-Conference on virtual environment.



CSMFO BOARD REPORT

Date January 14, 2021

FROM: Scott Catlett
Administration Committee Chair

SUBJECT: Recommended Revisions to Records Retention Policy

Background:

On January 28, 2020, the prior Administration Committee chair brought forward recommendations to the Board for establishment of a records retention policy for CSMFO. The policy as adopted (see attachment 1), included a large number of specific items and complex retention recommendations for CSMFO's various committees, but did not include some items kept on file by the SMA staff.

After discussions with SMA and MMM staff, the Administration Committee has prepared a recommended simplified retention schedule, which also includes the additional items requested by the staff. These changes are recommended primarily because there is no realistic way to centrally administer the schedule as originally drafted when the records are not centrally housed, and practically speaking there is also no way to easily identify records by category for the records that are centrally housed with SMA. The revised policy therefore provides flexibility to Committee Chairs to manage their records as they see fit, while ensuring that CSMFO's important historical records are retained by the staff. Given the minimal data storage requirements for the records, for simplicity most records are recommended for permanent retention. The recommended revised policy is attached as attachment 2.

Recommendation:

That the CSMFO Board of Directors approve the revised records retention schedule and direct the Administration Committee to incorporate it into the Policies and Procedures Manual.

Attachments:

1. Current Records Retention Schedule
2. Recommended Records Retention Schedule

Records Retention Policy & Schedule

The purpose of records management is to ensure that information is available when needed. Efficiency in record-keeping requires identification, organization, and maintenance for the requisite number of years, and documentation when destroyed.

Disposition of records should occur routinely in accordance with the provisions of the Records Retention Schedule (Schedule). For example, if the Schedule states that certain records shall be retained for three years, records review and disposal should occur promptly at the conclusion of the three-year retention period. This ensures that file space is used efficiently and prevents active records from becoming interfiled with records that have outlived their administrative usefulness.

A listing of records to be destroyed shall be submitted by the Committee of Record to the Secretary or the Secretary's designee for review prior to destruction. The Secretary or designee will verify compliance with the Schedule and respond with authorization to proceed.

Ownership of Records

All records are the property of CSMFO and shall be delivered by outgoing consultants and volunteers to their successors.

Definitions

Disposition – The length of time a record is kept, which may be permanent

Historical Record – The retention of records that have enduring value because they reflect significant historical events or document the history and development of CSMFO

Records Retention Schedule – The document identifying the length of time a record is maintained, including disposition.

Records Retention Codes

A/E: After expiration

AU: Audit

C: Current

D/R: Destroy when no longer relevant

P: Permanent

CSMFO RECORD RETENTION SCHEDULE

Record Title	Total Retention Period	Record location	Committee Responsible for retention and disposition of record
CSMFO Administration			
Annual Report	P - Historical	SMA	SMA; if moved to Higher Logic, Administration
Audit	AU + 7 years	SMA	SMA; if moved to Higher Logic, Administration
Board packets & Minutes	P - Historical	SMA	SMA; if moved to Higher Logic, Administration
Committee Meeting Agendas	3 years	Various	Originating Committee
Contracts	P - Historical or D/R	SMA	SMA; if moved to Higher Logic, Administration
Draft Board reports	Board meeting + 6 months	Various	Originating Committee
Taxes	C + 7 years	SMA	SMA; if moved to Higher Logic, Administration
Career Development Committee			
Committee Meeting Agendas	3 years		Originating Committee
Webinars	P - Historical or D/R		Career Development
Audio Recordings	P - Historical or D/R		Career Development
CPE Information (Webinars and Core Courses)	5 Years		SMA
Class Registration and Surveys	5 Years		SMA
Communications Committee			
Committee Meeting Agendas	3 years		Originating Committee
Draft articles	Publication + 6 months		Communications
Final article content	Publication + 1 year		Communications
Printed CSMFO magazine	P - Historical		Communications
Online articles	P - Historical		Communications
Membership Committee			
Committee Meeting Agendas	3 years		Originating Committee
Board Report/Update	D/R - at least 3 years	Google Drive	Membership
Membership Information (Brochure/Outreach Letter)	C + 2 years	Google Drive	Membership
Membership Committee Meeting Summary/Minutes	D/R	Google Drive	Membership
Committee Strategic Plan Update	P - Historical or D/R	Google Drive	Membership
Data analysis (Conference Analysis/Inactive Chair)	D/R	Google Drive	Membership
Program Committee			
Recommended Conference Session Tracker	P - Historical or D/R		
Call for Session Submittals	P - Historical or D/R		
Speaker Confirmation Letter Template	D/R		
Moderator Confirmation Letter Template	D/R	currently in Dropbox/backed up regularly to external hard drive	Program
Conference Program (Event Schedule, Session Details)	C + 7 years		
Speaker Bios & Contact Information	C + 3 years		
Program Committee Meeting Agendas	3 years		
Conference Meeting Room Layouts	C + 7 years		
Moderator Bio & Contact Information	C + 3 years		
Professional Standards Committee			
Committee Highlights (Best Practices)	5 Years		Professional Standards
Recognition Committee			
Budget submission	C + 3 years	Awards Force	Recognition
Guide to Award Season	P		Recognition
Reviewer list	C + 3 years		Recognition
Award winner list	C + 10 years		Recognition
Technology Committee			
CSMFO email	C + 2 years	email server	Technology
Knowledge Base (Higher Logic)	D/R	Higher Logic	Technology/Professional Standards

Records Retention Policy & Schedule

The purpose of records management is to ensure that information is available when needed. Efficiency in record-keeping requires identification, organization, and maintenance for the requisite number of years, and documentation when destroyed.

Disposition of records should occur routinely in accordance with the provisions of the Records Retention Schedule (Schedule). For example, if the Schedule states that certain records shall be retained for three years, records review and disposal should occur promptly at the conclusion of the three-year retention period. This ensures that file space is used efficiently and prevents active records from becoming interfiled with records that have outlived their administrative usefulness.

A listing of records to be destroyed shall be submitted by the Committee of Record to the Secretary or the Secretary's designee for review prior to destruction. The Secretary or designee will verify compliance with the Schedule and respond with authorization to proceed.

Ownership of Records

All records are the property of CSMFO and shall be delivered by outgoing consultants and volunteers to their successors.

Definitions

Disposition – The length of time a record is kept, which may be permanent

Historical Record – The retention of records that have enduring value because they reflect significant historical events or document the history and development of CSMFO

Records Retention Schedule – The document identifying the length of time a record is maintained, including disposition.

Records Retention Codes

A/E: After expiration

AU: Audit

C: Current

D/R: Destroy when no longer relevant

P: Permanent

**CSMFO RECORD RETENTION SCHEDULE
JANUARY 2021**

Record Title	Total Retention Period	Record Location	Individual / Entity Responsible for the Records
Administration			
Bylaws	P - Historical	SMA Server	SMA Staff
Transition Documentation	P - Historical	SMA Server	SMA Staff
Policies and Procedures Drafts and Documents	P - Historical	SMA Server	SMA Staff
Logos and Digital Templates	P - Historical	SMA Server	SMA Staff
Insurance Proposals and Documentation	A/E + 7	SMA Server	SMA Staff
Articles of Incorporation	P - Historical	SMA Server	SMA Staff
Press Releases	P - Historical	SMA Server	SMA Staff
Annual Reports	P - Historical	SMA Server	SMA Staff
Board			
Board Historical Documents	P - Historical	SMA Server	SMA Staff
Planning Session Documentation	P - Historical	SMA Server	SMA Staff
Board Rosters	P - Historical	SMA Server	SMA Staff
Chapters			
Chapter Handbooks and Resource forms	P - Historical or D/R	SMA Server	SMA Staff
Communications			
Magazine	P - Historical	SMA Server	SMA Staff
Directories	P - Historical	SMA Server	SMA Staff
Financials			
Bank Statements and Reconciliation	AU + 7	SMA Server	SMA Staff
Banking Information	AU + 7	SMA Server	SMA Staff
Receipts	AU + 7	SMA Server	SMA Staff
Legislation			
Legislative Letters and Responses	P - Historical	SMA Server	SMA Staff
Education			
Webinar Records and Information	P - Historical or D/R	SMA Server	SMA Staff
Events			
CSMFO Conference Sessions - recordings	P - Historical	SMA Server	SMA Staff
Committee Records			
Any electronic or paper records managed by individual CSMFO committees and not retained by the SMA Staff	P - Historical or D/R at the discretion of the Committee Chair	Various Locations	CSMFO Committee Chairs

NOTE: This listing is intended as guidance to CSMFO staff and leadership for management of the most critical records of the association. If an item is not listed here, it is recommended that the D/R retention code be applied and that records be retained for at least one year.



STUDENT ENGAGEMENT COMMITTEE AGENDA

Date: Tuesday, December 15, 2020
Time: 1:00 p.m.
Zoom Meeting: <https://zoom.us/j/154628360> or by phone +1 669 900 6833
Meeting ID: 154 628 360
Password: 527407

1. Action Item #1 – Student Outreach – Jennifer and Chu
Next steps from November meeting:
 - a. Chapter support
Still working to connect with chapters.
Chapter to co-sponsor events with student organizations.
 - b. Classroom engagement
Chu going through the list of contacts. Will prepare a letter to go out to the list.
 - c. Presentation materials on CSMFO website
Slide decks in basecamp.
Recordings on to the website.
SE Committee is where professors should go to find a speaker.
2. Action Item #2 – Internship Program – Stephanie and Taylor
Next steps from November meeting:
 - a. Internship website and promotional documents – review documents in Basecamp
Documents on basecamp. Seeking feedback from committee members.
Posting the guidance document on the website.
David Garrison to brand document.
3. Action Item #3 – Student Listserv – Amber
Next steps from October meeting:
 - a. Establishment of sub-committee to facilitate regular content
Subcommittee to start meeting in January.
4. Other Announcements
Strategic Plan initiative – Develop strategy to recruit and engage student members. Yearend report, handbook, fresh look and documenting the initiatives

we have already been undertaking. Measurement focus – student member counts.

Question – Should the SEC be the bridge to connect commercial employers with interns?

5. Next Meeting – Tuesday, January 19, 2020~~1~~ at 1:00 p.m.

DRAFT TEMPLATE v.6

Interagency Committee for Apprenticeship (IACA)

Minimum Industry Training Criteria for Registered Apprenticeship

Name of Subcommittee:

Occupation	Financial Services
Job titles	Accountant I
O*NET Codes (include for each job title)	13-2011.01
RAPIDS Codes	
Created	
Revision Timeline	

EEO CONSIDERATIONS

Include here considerations to expand access to the proposed apprenticeable occupation(s) for California's historically underrepresented and underutilized populations through strategic outreach, recruitment, selection, use of pre-apprentice linkage and/or other support. This may include:

- 1. Description of key barriers to entry and/or advancement in this proposed apprenticeable occupation(s) for California's historically underrepresented and underutilized populations.*
- 2. Description of internal processes that ensure equity and inclusion in access and promotion for this proposed apprenticeable occupation(s) for California's historically underrepresented and underutilized populations.*
- 3. Identification of relevant pre-apprentice linkage agreements.*
- 4. Any relevant participant reporting showing inclusion rates of underrepresented and underutilized populations.*

This statement should be reviewed by the EEOC and Pre-Apprenticeship Subcommittees before submission to IACA.

1. LENGTH OF TRAINING

Minimum length of program and hours of OJT

	Hours
Classroom Training	144 (varies)
On-the-job Training	2,000-4,000
Total Hours	2,144 – 4,144

2. PROGRAM TYPE

Detail industry definition and criteria for "Competency-Based" and "Hybrid" programs for this occupation.

X Competency-Based

X Hybrid

Comments:

3. CERTIFICATIONS, LICENSURE, AND OTHER CREDENTIAL REQUIREMENTS

List credential details including Earned Before, During or After Apprenticeship. This should include identifying licensure requirements for occupations in healthcare and other industries where there is DCA oversight.

	Type	Credentialing Agency(s)
Certificate/ Credential 1	Certified Government Financial Manager Certification	(optional) – Association of Government Accountants
Certificate/ Credential 2		
Certificate/ Credential 3		
License 1		

4. JOB FUNCTION 1: General Practice/Foundation

Competencies	Core or Optional	RSI (classroom)	OJT (work-based)	Type of Test
A. Maintains ledgers, records entries, compiles budget information, and interacts with vendors.	Core		64-80	
B. Works with and modifies simple spreadsheet applications using a computerized financial management info. system.	Core		64-80	
C. Demonstrate a working understanding of the organizations structure, personnel rules, responsibilities and general understanding of work ethics, interpersonal communications and related policies		3 units	20-33	
D. Understands and practices safety procedures and rules			4-8	
E. Demonstrates a working understanding of the goals, mission & vision			4-8	
F. Understands the office tools such as computers, copiers, fax machines, phones, etc.			2-4	
D. Management Accounting		3 units		

E. Computer Information Systems		3 units		
F. Managerial Finance		3 units		

5. JOB FUNCTION 2: Correspondence Workload

Competencies	Core or Optional	RSI (classroom)	OJT (work-based)	Type of Test
A. Examine, reconcile, balance and adjust accounting records.	Core		100-180	
B. Identify and resolve problems and inconsistencies, determining corrective entries involved in maintaining accounting controls.	Core		100-180	
C. Demonstrate a working knowledge of making independent decisions			400-450	
D. Demonstrate quality work to protect and ensure the integrity of the program, department and organization			250-300	
E. Understand and apply general accounting practices on technologies and software associated with the programs in their specified financial platform			600-800	
E. Project Methods & Integrated Strategic Processes		3 units		
F. Marketing Management		3 units		
G. Business Organization, Theory & Behavior		3 units		

6. JOB FUNCTION 3: Quality Review

Competencies	Core or Optional	RSI (classroom)	OJT (work-based)	Type of Test
A. Participates in audits performed by federal, state and private agencies	Core		600-800	
B. Seminar in Quality & Productivity Management		3 units		
C.				
D.				
E.				
F.				
G.				

LIST OF NAMES OF SUB-COMMITTEE MEMBERS**Must include industry representatives of employers and employees.**

Dane Wadle

Kelly Mackey

Linda Mount

Oriana Maghoney

7. Department of Industrial Relations (DIR) / Division of Apprenticeship Standards (DAS) Approval
This occupation's MITC is hereby adopted and submitted to DIR/DAS on _____.

This occupation's MITC is scheduled for revision no later than 5 years from its approval. The proposed review date is _____.

IACA Subcommittee Chair:**Signature:****Date:**