



Friday, February 3, 2023
2:00 p.m. – 4:00 p.m.
Location: Hyatt Capitol View Room

In Person Meeting

Lunch will be provided at 12:30 with a Conference Debrief to Follow

Zoom Link:

<https://us02web.zoom.us/j/89688619589?pwd=b0VBS2F1VTFpMFJweINNenBDR2Z5QT09>

-
1. Introduction 2:00 p.m.
 - a. Welcome/Roll Call
 - b. Additions to Agenda
 2. Consent Items 2:02 p.m.
 - a. Approval of Minutes from December 2022 Board Meeting
 - b. Approval of Preliminary December 2022 End of Year Financials
 - c. Executive Committee Meeting Agendas for December 2022 and January 2023
 3. Discussion/Action Items 2:05 p.m.
 - a. Agreement for New ABCs of Finance Course (Nick Kurns)
 - b. Contract for CSMFO Website Redesign with SMA (Kyle Johnson)
 - c. Better Engagement with Early Career Members (Rich Lee)
 - d. 2023 Strategic Action Plan (Rich Lee)
 - e. Long-Term Fiscal Sustainability Discussion (Rich Lee)
 - f. Operational Update (Jean Rousseau)

5. Committees Meetings Agendas and Minutes
6. Committee Reports 3:05 p.m.
 - a. Administration (Kyle Johnson)
 - b. Career Development (Nick Kurns)
 - c. Communications (Will Fuentes)
 - d. Membership (Debbie Rosales)
 - e. Professional Standards (Dan Buffalo)
 - f. Program (Laura Nomura)
 - g. Recognition (James Russell-Field)
 - h. Student Engagement (Michelle Branigan)
 - i. Finance (Margaret Moggia)
 - j. Chapter Chairs (Marcus Pimentel)
7. Chapter Roundtable 3:25 p.m.
8. Director Roundtable 3:40 p.m.
9. Officer Reports 3:50 p.m.
 - a. President (Rich Lee)
 - b. Past President (Marcus Pimentel)
10. Other Discussion Items
11. Future Topics
12. Upcoming Meeting:
April 19, 2023 – In Person – Location TDB
13. Adjournment 4:00 p.m.



Thursday, December 15, 2022
11:30 a.m. – 2:00 p.m.

| | | |
|---------------------|------------------|-------------------|
| Scott Catlett | John Adams | Steve Heide |
| Rich Lee | Laura Nomura | Debbie Rosales |
| Jean Rousseau | Ernie Reyna | Kim Scott |
| Stephen Parker | Jason Al-Imam | Jennifer Becker |
| Grace Castaneda | Jennifer Wakeman | Amy Chang |
| Craig Boyer | Margaret Moggia | Jennifer Ustation |
| Karla Romero | Amber Johnson | Janet Salvetti |
| Dennis Kaufman | Alberto Preciado | Sarah Erck |
| Stephanie Reimer | Nick Kurns | Rae Bowman |
| James Russell-Field | Tori Roberts | Kory Adams |

Introduction

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met virtually on Tuesday, December 15, 2022. President Rich Lee convened the meeting and confirmed a quorum was in attendance at 2:05 p.m. There were no additions to the agenda.

Consent Calendar

The Board addressed the consent calendar, which included the minutes from the October 2022 board meeting, the preliminary September and October 2022 financial reports, and conference contracts. Director Stephanie Reimer motioned to approve the Consent Calendar; Director Stephen Parker seconded. The motion passed unanimously.

Discussion/Action Items

Recommendations for Including Commercial Partners in Leadership

Past-President Marcus Pimentel presented the recommendation for including commercial partners in leadership via PowerPoint. One of the objectives is to open different perspectives for CSMFO commercial members. The ad hoc committee met five times between July & November 2022 and conducted research, interviewed other associations, and consulted with and previewed recommendations with leadership. Past-President Marcus Pimentel also highlighted the current roles for commercial members and the proposed additional opportunities. The proposed additional opportunities include conference, chapter, committee leadership, and board support. Marcus closed with the 2024 board member recommendation. The recommendation is to retain nine directors and remove the past president vote (except if needed for a tie). Director Dennis Kauffman asked if any past presidents have

concerns about losing their vote. Laura Nomura responded and said that she doesn't see it as problem as long as they have a voice and still can provide insights. Additionally, Laura Nomura asked if their recommendation would allow for commercial members to serve as president. Marcus said that this was not discussed and wouldn't be part of their current recommendation.

Director Stephen Parker motioned to approve the recommendation for including commercial partners in leadership as presented. Director Dennis Kauffman seconded. Motion carried.

2023 Preliminary Operating Budget

President Rich Lee presented this discussion item via PowerPoint. At a high level we are expecting 1.8 million in revenue and 2 million in expenses - with a net loss of 228k. Most of our revenue comes from the annual conference and membership. Similarly, most of our expenses are related to the annual conference. President Rich Lee shared some ideas on how we can maintain long term fiscal stability. These ideas included increasing the costs of core courses, membership fees, and publication advertising. President Rich Lee is recommending that the Board adopt the 2023 budget while recognizing the net loss. Additionally, Rich is recommending that an ad hoc committee is formed amongst the Finance Committee, Executive Committee, CDC Chair and Membership Committee Chair to discuss methods of maintaining long-term fiscal stability.

Laura Nomura raised a question regarding where the LMS funds are allocated as it is used across various areas of the organization and if this is part of the deficit. Finance Committee Chair Margaret Moggia responded by saying that the funds for the LMS are currently showing up under the CDC. While these funds are currently tied to the CDC – it's recognized that down the road, the LMS can be allocated across different areas such as the annual conference or at the chapter level.

After further discussion, it was determined that it's a little early for an ad hoc committee and as such, the Board will wait on this recommendation.

Director Karla Romero motioned to approve the 2023 Preliminary Operating Budget. Director Stephen Parker seconded. Motion carried.

Strategic Planning Update

President Rich Lee began by thanking those that were able to attend the October Strategic Planning Session. David Garrison provided the session output, President Rich Lee noted that he, Past President Marcus Pimentel, and Executive Director Jean Rousseau will return to the February board meeting with their recommendation on this item.

Proposed Contract for Introduction to Governmental Accounting Instructor

CDC Chair Nick Kurns reported that the Introduction to Governmental Accounting course was highly attended in 2022, particularly with Debbie Harper. The proposed contract will include two additional sessions to the course. Additionally, the CDC is working on offering a few additional courses that specialize in five specific topics – all taught by Debbie Harper. These specific topics are highlighted in the report.

Director Dennis Kauffman motioned to approve the Proposed Contract for the Introduction to Governmental Accounting Instructor. Director Karla Romero seconded. Motion carried.

Contract for Website Design

Don Patterson shared that the website is the primary resource for members to gather information about CSMFO. The Administrative Committee and SMA staff worked together to develop the proposal.

Additionally, Don Patterson mentioned that it's been about ten years since the last website had a full redesign and about five years since a visual update occurred. Don shared the timeline of the new website design with the goal to wrap up the new design by the time membership dues roll out in 2023, or by the 2024 annual conference at the latest. Don also proposed that a sub-committee is developed from our various committees to tackle the project. Don's recommendation today is to provide input on the proposed scope of work and to authorize the Administrative Committee to proceed with finalizing a proposed scope that complies with the SMA contract which will be brought back to the board for approval. Recommendations from the board that were brought up included expanding the job search portion of the website and also developing a RFP for this project.

Past-President Marcus Pimentel motioned to approve the Contract for Website Design presented by Don Patterson. Director Dennis Kauffman seconded. Motion carried.

Policies and Procedures Manual Update

President Rich Lee covered a handful of policies and procedures manual amendments are included in the board report attached to the agenda. A lot of these amendments included adding and removing language under the various policies included in the board report. The proposed recommendation that President Rich Lee is looking for board approval on includes the approval of the amendments to the Policy and Procedures Manual and that the board concur with eliminating appointments to all League of California Cities policy committees other than Revenue and Tax Committee effective in 2023.

Past-President Marcus Pimentel motioned to approve the amendments to Policy and Procedures Manual and Concur with eliminating appointments to all League of California Cities policy committees other than the Revenue and Tax Committee effective in 2023. Director Craig Boyer seconded. Motion carried.

Committee Reports

Brief reports on committee activities by all present Committee Chairs.

Notably – Program Committee Chair Laura Nomura shared that the conference program is ready, and the committee is finalizing the moderators for each session. The committee also finalized the virtual sessions schedule a week ago.

Chapter Roundtable

Kyle Johnson shared that he will no longer serve as Chapter Chair for San Gabriel Valley starting in 2023. Jennifer Becker will take over as Chair for the San Gabriel Valley Chapter and Rae Bowman will serve as Vice Chair.

Director Roundtable

Director Craig Boyer shared that the County hosted its first joint chapter meeting in October since the pandemic.

Director Stephanie Reimer shared that the Inland Empire Holiday chapter event was a success.

Director Stephen Parker shared that the in-person San Gabriel Valley chapter event was a success.

Officer Reports

President Rich Lee reminded the board of the in-person board meeting taking place on February 3, 2023, at the annual conference in Sacramento.

Past-President Marcus Pimentel shared that we have four new Chapter Chairs – Nadia Feeser with Channel Counties, Tori Roberts with Inland Empire, Susan Talwar with Sacramento Valley, and Jennifer Becker with San Gabriel Valley.

The meeting adjourned at 4:00pm

The next board meeting will be held on Friday, February 3, 2023, at the Hyatt Regency Sacramento, in conjunction with the Annual Conference.

Respectfully submitted,

Kory Adams

SUMMARY OF APPROVED MOTIONS

Director Stephanie Reimer motioned to approve the Consent Calendar; Director Stephen Parker seconded. The motion passed unanimously.

Director Stephen Parker motioned to approve the recommendation for including commercial partners in leadership as presented. Director Dennis Kauffman seconded. Motion carried.

Director Karla Romero motioned to approve the 2023 Preliminary Operating Budget. Director Stephen Parker seconded. Motion carried.

Director Dennis Kauffman motioned to approve the Proposed Contract for the Introduction to Governmental Accounting Instructor. Director Karla Romero seconded. Motion carried.

Past-President Marcus Pimentel motioned to approve the Contract for Website Design presented by Don Patterson. Director Dennis Kauffman seconded. Motion carried.

Past-President Marcus Pimentel motioned to approve the amendments to Policy and Procedures Manual and Concur with eliminating appointments to all League of California Cities policy committees other than the Revenue and Tax Committee effective in 2023. Director Craig Boyer seconded. Motion carried.

California Society of Municipal Finance Officers
Statement of Net Assets
As of December 31, 2022

Preliminary

| | Dec 31, 22 | Dec 31, 21 | \$ Change | % Change |
|--|---------------------|---------------------|--------------------|------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1004 · Bank of America - 1982 | | | | |
| 1050 · Chapter Fund Balances | | | | |
| 1050.01 · Northwest Counties | -163.21 | 0.00 | -163.21 | -100.0% |
| 1050.02 · Northeast Counties | -163.22 | 0.00 | -163.22 | -100.0% |
| 1050.03 · North Coast | 333.53 | 0.00 | 333.53 | 100.0% |
| 1050.04 · Sacramento Valley | 4,027.73 | 3,010.67 | 1,017.06 | 33.78% |
| 1050.05 · East Bay (SF) | 3,120.52 | 3,522.19 | -401.67 | -11.4% |
| 1050.06 · Central Valley | 204.29 | 367.51 | -163.22 | -44.41% |
| 1050.07 · Peninsula | -207.92 | 693.74 | -901.66 | -129.97% |
| 1050.08 · Monterey Bay | 3,220.77 | 3,383.99 | -163.22 | -4.82% |
| 1050.09 · South San Joaquin | 1,278.83 | 0.00 | 1,278.83 | 100.0% |
| 1050.10 · Central Coast | 1,114.56 | 1,277.78 | -163.22 | -12.77% |
| 1050.11 · Channel Counties | -654.24 | 1,581.64 | -2,235.88 | -141.37% |
| 1050.12 · San Gabriel Valley | -56.99 | 135.94 | -192.93 | -141.92% |
| 1050.13 · Central Los Angeles | 940.27 | 525.74 | 414.53 | 78.85% |
| 1050.14 · South Bay (LA) | 7,283.36 | 2,364.54 | 4,918.82 | 208.02% |
| 1050.15 · Desert Mountain | -163.22 | 0.00 | -163.22 | -100.0% |
| 1050.16 · Orange County | 5,279.19 | 4,191.17 | 1,088.02 | 25.96% |
| 1050.17 · Inland Empire | 2,121.59 | 1,000.00 | 1,121.59 | 112.16% |
| 1050.18 · Coachella Valley | -163.22 | 0.00 | -163.22 | -100.0% |
| 1050.19 · San Diego County | 934.68 | 1,400.07 | -465.39 | -33.24% |
| 1050.20 · Imperial County | -163.21 | 0.00 | -163.21 | -100.0% |
| Total 1050 · Chapter Fund Balances | 28,124.09 | 23,454.98 | 4,669.11 | 19.91% |
| 1004 · Bank of America - 1982 - Other | 824,373.22 | 0.00 | 824,373.22 | 100.0% |
| Total 1004 · Bank of America - 1982 | 852,497.31 | 23,454.98 | 829,042.33 | 3,534.61% |
| 1006 · Bank of America Checking - 4131 | 0.00 | 958,517.37 | -958,517.37 | -100.0% |
| 1040 · Investments LAIF | 823,425.31 | 818,454.51 | 4,970.80 | 0.61% |
| Total Checking/Savings | 1,675,922.62 | 1,800,426.86 | -124,504.24 | -6.92% |
| Accounts Receivable | | | | |
| 1100 · Accounts receivable | 7,000.00 | 0.00 | 7,000.00 | 100.0% |
| Total Accounts Receivable | 7,000.00 | 0.00 | 7,000.00 | 100.0% |
| Other Current Assets | | | | |
| 1103 · Acc Rec-Other | 4,120.00 | 0.00 | 4,120.00 | 100.0% |
| 1120 · Accounts Receivable- YM | 8,943.00 | 240.00 | 8,703.00 | 3,626.25% |
| 1250 · Prepaid Expense - General | | | | |
| 1251 · Pre-Paid Expense Insurance | 0.00 | 550.00 | -550.00 | -100.0% |
| 1250 · Prepaid Expense - General - Other | 9,360.00 | 6,000.00 | 3,360.00 | 56.0% |
| Total 1250 · Prepaid Expense - General | 9,360.00 | 6,550.00 | 2,810.00 | 42.9% |
| 1260 · Prepaid Expense Conference | | | | |
| 1261 · Guest Speakers | 3,500.00 | 0.00 | 3,500.00 | 100.0% |
| 1262 · Facilities Deposits | 108,651.21 | 107,544.00 | 1,107.21 | 1.03% |
| 1264 · Conference Services | 24,376.99 | 47,302.60 | -22,925.61 | -48.47% |
| 1260 · Prepaid Expense Conference - Other | 79,179.69 | 37,580.14 | 41,599.55 | 110.7% |
| Total 1260 · Prepaid Expense Conference | 215,707.89 | 192,426.74 | 23,281.15 | 12.1% |
| Total Other Current Assets | 238,130.89 | 199,216.74 | 38,914.15 | 19.53% |

California Society of Municipal Finance Officers
Statement of Net Assets
As of December 31, 2022

| | Dec 31, 22 | Dec 31, 21 | \$ Change | % Change |
|--|---------------------|---------------------|-------------------|---------------|
| Total Current Assets | 1,921,053.51 | 1,999,643.60 | -78,590.09 | -3.93% |
| TOTAL ASSETS | 1,921,053.51 | 1,999,643.60 | -78,590.09 | -3.93% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts payable | 17,000.00 | 41,299.22 | -24,299.22 | -58.84% |
| Total Accounts Payable | 17,000.00 | 41,299.22 | -24,299.22 | -58.84% |
| Other Current Liabilities | | | | |
| 2003 · A/P Other- SMA Conference | 4,107.93 | 0.00 | 4,107.93 | 100.0% |
| 2010 · Deferred Revenue - Conference | | | | |
| 2011 · Conference Exhibitor/Sponsor | 187,000.00 | 0.00 | 187,000.00 | 100.0% |
| 2010 · Deferred Revenue - Conference - Other | 628,485.00 | 705,285.00 | -76,800.00 | -10.89% |
| Total 2010 · Deferred Revenue - Conference | 815,485.00 | 705,285.00 | 110,200.00 | 15.63% |
| 2030 · Deferred Revenue - Municipal | 79,890.00 | 92,405.00 | -12,515.00 | -13.54% |
| 2040 · Deferred Revenue - Commercial | 19,800.00 | 19,140.00 | 660.00 | 3.45% |
| 2050 · Deferred Revenue - Other Gov | 1,050.00 | 2,050.00 | -1,000.00 | -48.78% |
| 2060 · Deferred Revenue - Retired | 520.00 | 520.00 | 0.00 | 0.0% |
| 2091 · Defer Rev Intro to Gov Acct. | 0.00 | 4,425.00 | -4,425.00 | -100.0% |
| 2096 · Deferred Chapter Meetings | 0.00 | 100.00 | -100.00 | -100.0% |
| Total Other Current Liabilities | 920,852.93 | 823,925.00 | 96,927.93 | 11.76% |
| Total Current Liabilities | 937,852.93 | 865,224.22 | 72,628.71 | 8.39% |
| Total Liabilities | 937,852.93 | 865,224.22 | 72,628.71 | 8.39% |
| Equity | | | | |
| 3020 · Retained earnings | 252,435.29 | 43,076.09 | 209,359.20 | 486.02% |
| 3100 · Net Assets-Chapters | 28,124.09 | 23,455.98 | 4,668.11 | 19.9% |
| 3101 · Operating reserve | 153,860.00 | 153,860.00 | 0.00 | 0.0% |
| 3102 · Conference reserve | 700,000.00 | 664,405.00 | 35,595.00 | 5.36% |
| Net Income | -151,218.80 | 249,622.31 | -400,841.11 | -160.58% |
| Total Equity | 983,200.58 | 1,134,419.38 | -151,218.80 | -13.33% |
| TOTAL LIABILITIES & EQUITY | 1,921,053.51 | 1,999,643.60 | -78,590.09 | -3.93% |

California Society of Municipal Finance Officers
Summary of Financial Income and Expense
January through December 2022

| | Jan - Dec 22 | Jan - Dec 21 | \$ Change |
|-----------------------------------|--------------|--------------|--------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · OPERATING REVENUES | 495,715.80 | 485,252.72 | 10,463.08 |
| 4500 · PROGRAM REVENUES | 1,166,592.98 | 527,059.00 | 639,533.98 |
| Total Income | 1,662,308.78 | 1,012,311.72 | 649,997.06 |
| Gross Profit | 1,662,308.78 | 1,012,311.72 | 649,997.06 |
| Expense | | | |
| 6100 · OPERATING EXPENSES | 617,257.79 | 450,055.92 | 167,201.87 |
| 6400 · PROGRAM EXPENSES | 1,162,620.40 | 296,944.20 | 865,676.20 |
| 6900 · OTHER EXPENSES | | | |
| 6970 · One-Time Budgeted Expenses | 23,250.00 | 13,840.00 | 9,410.00 |
| Total 6900 · OTHER EXPENSES | 23,250.00 | 13,840.00 | 9,410.00 |
| 9950 · Prior Period Adjustment | 14,568.50 | 0.00 | 14,568.50 |
| Total Expense | 1,817,696.69 | 760,840.12 | 1,056,856.57 |
| Net Ordinary Income | -155,387.91 | 251,471.60 | -406,859.51 |
| Other Income/Expense | | | |
| Other Income | | | |
| 4501 · Chapter Income | 66,370.00 | 3,630.00 | 62,740.00 |
| 49910 · Unidentified Transactions | 0.00 | 0.00 | 0.00 |
| Total Other Income | 66,370.00 | 3,630.00 | 62,740.00 |
| Other Expense | | | |
| 6401 · Chapter Expenses | 62,200.89 | 5,479.29 | 56,721.60 |
| Total Other Expense | 62,200.89 | 5,479.29 | 56,721.60 |
| Net Other Income | 4,169.11 | -1,849.29 | 6,018.40 |
| Net Income | -151,218.80 | 249,622.31 | -400,841.11 |

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2022

| | Dec 22 | Jan - Dec 22 | YTD Budget | Budget | Budget |
|---|------------------|-------------------|-------------------|----------------|-------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000 · OPERATING REVENUES | | | | | |
| 4100 · Membership Dues | | | | | |
| 4110 · Dues - Municipal - Management | 0.00 | 180,915.00 | 195,000.00 | 92.78% | 195,000.00 |
| 4115 · Dues - Municipal - Professional | 0.00 | 100.00 | | | |
| 4120 · Dues - Other Gov | 0.00 | 4,250.00 | 4,000.00 | 106.25% | 4,000.00 |
| 4130 · Dues - Commercial | 0.00 | 40,590.00 | 50,000.00 | 81.18% | 50,000.00 |
| 4140 · Dues - Retired | 0.00 | 840.00 | 1,200.00 | 70.0% | 1,200.00 |
| 4150 · Dues - Education | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4100 · Membership Dues - Other | 0.00 | 0.00 | | | |
| Total 4100 · Membership Dues | 0.00 | 226,695.00 | 250,200.00 | 90.61% | 250,200.00 |
| 4200 · Interest Income | 0.00 | 4,970.80 | 5,000.00 | 99.42% | 5,000.00 |
| 4302 · Magazine Advertising | 5,225.00 | 9,500.00 | 10,000.00 | 95.0% | 10,000.00 |
| 4303 · Job Board Post - Member | 17,275.00 | 229,950.00 | 150,000.00 | 153.3% | 150,000.00 |
| 4490 · Budget Awards | 0.00 | 19,600.00 | 15,000.00 | 130.67% | 15,000.00 |
| 4502 · Sponsorships - Other | | | | | |
| 4502.10 · Sponsorship GFOA Reception | 0.00 | 5,000.00 | | | |
| Total 4502 · Sponsorships - Other | 0.00 | 5,000.00 | | | |
| 4503 · Contributions and Donations | | | | | |
| 4503.5 · CALCPA Contribution | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4503.75 · Robert O'Dell Scholarship | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4503 · Contributions and Donations - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 4503 · Contributions and Donations | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 4000 · OPERATING REVENUES | 22,500.00 | 495,715.80 | 430,200.00 | 115.23% | 430,200.00 |
| 4500 · PROGRAM REVENUES | | | | | |
| 4504 · Education income | | | | | |
| 4505 · Webinar | 0.00 | 0.00 | 2,600.00 | 0.0% | 2,600.00 |
| 4520 · Weekend Training | | | | | |
| 4525 · Training Event Income | 708.00 | 18,473.00 | | | |
| 4520 · Weekend Training - Other | 0.00 | 0.00 | 20,225.00 | 0.0% | 20,225.00 |
| Total 4520 · Weekend Training | 708.00 | 18,473.00 | 20,225.00 | 91.34% | 20,225.00 |
| 4540 · Fundamentals of Rates, Fees | 0.00 | 0.00 | 6,150.00 | 0.0% | 6,150.00 |
| 4570 · Intro to Government | 0.00 | 11,650.00 | 21,000.00 | 55.48% | 21,000.00 |
| 4575 · Investment Accounting | 200.00 | 13,300.00 | 6,600.00 | 201.52% | 6,600.00 |
| 4590 · Intermediate Government Acct | -350.00 | 49,262.50 | 46,500.00 | 105.94% | 46,500.00 |
| 4591 · California Local Budgeting | 0.00 | 21,000.00 | 27,000.00 | 77.78% | 27,000.00 |
| 4593 · Capital Assets | 0.00 | 8,850.00 | 6,000.00 | 147.5% | 6,000.00 |
| 4594 · CMTA/CSMFO Course | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4595 · Revenue Fundamentals | -600.00 | 26,600.00 | 10,500.00 | 253.33% | 10,500.00 |
| 4596 · Revenue Fundamentals II | 0.00 | 200.00 | | | |
| 4597 · Developing Supervisory Skills | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4598 · Leadership Skills | 0.00 | 4,650.00 | 4,500.00 | 103.33% | 4,500.00 |
| Total 4504 · Education income | -42.00 | 153,985.50 | 151,075.00 | 101.93% | 151,075.00 |
| 8000 · Conference Revenue | | | | | |
| 8100 · Government Registrations | | | | | |
| 8102 · Government NonMember | 0.00 | 13,965.00 | 34,210.00 | 40.82% | 34,210.00 |
| 8104 · Government Member | 0.00 | 311,645.00 | 543,635.00 | 57.33% | 543,635.00 |

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2022

| | Dec 22 | Jan - Dec 22 | YTD Budget | Budget | Budget |
|--|-------------|-------------------|-------------------|---------------|-------------------|
| 8105 · Govt Non-Memb Full Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8106 · Govt Non-Memb-Full Regular | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8108 · Govt Non-Memb Daily Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8109 · Govt Non-Memb-Daily-Regular | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8110 · Govt Memb - Full Conf-Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8115 · Conf-Gov-Full-Norm-Mem | 0.00 | 2,140.00 | 0.00 | 100.0% | 0.00 |
| 8120 · Govt Memb Daily-Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8125 · Govt Memb-Daily Regular | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8150 · Govt Non-Memb Full Onsite | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8155 · Govt Memb-Full Regular | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 8100 · Government Registrations | 0.00 | 327,750.00 | 577,845.00 | 56.72% | 577,845.00 |
| 8200 · Commercial Registrations | | | | | |
| 8225 · Conf-Com-Exhibitor-Addn Full | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8226 · Commercial Exhibitor | 0.00 | 55,115.00 | 64,730.00 | 85.15% | 64,730.00 |
| 8227 · Conf-Com-Exhibitor Daily | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8228 · Commercial NonMember | 0.00 | 24,550.00 | 27,935.00 | 87.88% | 27,935.00 |
| 8229 · Commercial Member | 0.00 | 29,793.00 | 32,720.00 | 91.05% | 32,720.00 |
| 8230 · Comm Non-Memb-Full-Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8231 · Comm Non-Memb-Full-Reg | 0.00 | 1,515.00 | 0.00 | 100.0% | 0.00 |
| 8235 · Comm Memb-Full-Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8236 · Comm Memb-Full-Regular | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8245 · Comm Memb-Daily-Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8250 · Comm-Memb Daily-Regular | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8260 · Comm Non-Memb Daily Early | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8265 · Comm Non-Memb Daily Regular | 0.00 | 3,420.00 | 0.00 | 100.0% | 0.00 |
| Total 8200 · Commercial Registrations | 0.00 | 114,393.00 | 125,385.00 | 91.23% | 125,385.00 |
| 8300 · Pre-Conference Registrations | | | | | |
| 8371 · PreConference-Session A | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8373 · PreConference-Session B | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8375 · PreConference-Session C | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8376 · PreConference-Session D | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8300 · Pre-Conference Registrations - Other | 0.00 | 13,540.00 | 39,000.00 | 34.72% | 39,000.00 |
| Total 8300 · Pre-Conference Registrations | 0.00 | 13,540.00 | 39,000.00 | 34.72% | 39,000.00 |
| 8500 · Extra Meals | | | | | |
| 8565 · Hosted Evening Event | 0.00 | 0.00 | 4,375.00 | 0.0% | 4,375.00 |
| 8500 · Extra Meals - Other | 0.00 | 5,075.00 | | | |
| Total 8500 · Extra Meals | 0.00 | 5,075.00 | 4,375.00 | 116.0% | 4,375.00 |
| 8600 · Event Registrations | | | | | |
| 8610 · Golf | 0.00 | 18,340.00 | 18,815.00 | 97.48% | 18,815.00 |
| 8630 · Pickleball/Tennis | 0.00 | 385.00 | 0.00 | 100.0% | 0.00 |
| 8600 · Event Registrations - Other | 0.00 | 0.00 | | | |
| Total 8600 · Event Registrations | 0.00 | 18,725.00 | 18,815.00 | 99.52% | 18,815.00 |
| 8700 · Exhibitors Fees | | | | | |
| 8702 · Featured Exhibitor/Sponsor | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8703 · Sapphire Exhibitor | 0.00 | 101,500.00 | 112,000.00 | 90.63% | 112,000.00 |
| 8704 · Premier Exhibitor | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8707 · Deluxe Exhibitor | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8715 · Gold Package | 0.00 | 193,562.50 | 272,000.00 | 71.16% | 272,000.00 |

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| 8725 · Silver Package | 0.00 | 40,625.00 | 45,000.00 | 90.28% | 45,000.00 |
| 8735 · Diamond Package | 0.00 | 90,000.00 | 91,000.00 | 98.9% | 91,000.00 |
| Total 8700 · Exhibitors Fees | 0.00 | 425,687.50 | 520,000.00 | 81.86% | 520,000.00 |
| 8800 · Sponsorships | | | | | |
| 8830 · Non-Exhibitor Sponsor 8830 | 0.00 | 14,000.00 | 36,000.00 | 38.89% | 36,000.00 |
| 8872 · Additional Sponsorship Monies | 0.00 | 5,062.50 | 12,500.00 | 40.5% | 12,500.00 |
| 8800 · Sponsorships - Other | 0.00 | 0.00 | | | |
| Total 8800 · Sponsorships | 0.00 | 19,062.50 | 48,500.00 | 39.3% | 48,500.00 |
| 8900 · Conference Miscellaneous | | | | | |
| 8910 · Cancellation Fees | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 8915 · Hotel Rebate | 0.00 | 10,074.48 | 0.00 | 100.0% | 0.00 |
| 8950 · Virtual Conference Registration | 0.00 | 78,300.00 | 85,000.00 | 92.12% | 85,000.00 |
| 8900 · Conference Miscellaneous - Other | 0.00 | 0.00 | | | |
| Total 8900 · Conference Miscellaneous | 0.00 | 88,374.48 | 85,000.00 | 103.97% | 85,000.00 |
| Total 8000 · Conference Revenue | 0.00 | 1,012,607.48 | 1,418,920.00 | 71.37% | 1,418,920.00 |
| Total 4500 · PROGRAM REVENUES | -42.00 | 1,166,592.98 | 1,569,995.00 | 74.31% | 1,569,995.00 |
| Total Income | 22,458.00 | 1,662,308.78 | 2,000,195.00 | 83.11% | 2,000,195.00 |
| Gross Profit | 22,458.00 | 1,662,308.78 | 2,000,195.00 | 83.11% | 2,000,195.00 |
| Expense | | | | | |
| 6100 · OPERATING EXPENSES | | | | | |
| 6105 · Marketing/Membership | -4,120.00 | 1,483.67 | 10,000.00 | 14.84% | 10,000.00 |
| 6106 · Storage Expense | 0.00 | 411.71 | 1,000.00 | 41.17% | 1,000.00 |
| 6110 · President's Expense | | | | | |
| 6111 · Presidents CSMFO- Gifts | 0.00 | 88.15 | 1,000.00 | 8.82% | 1,000.00 |
| 6112 · Presidents CSMFO-Dinner | 446.40 | 446.40 | 0.00 | 100.0% | 0.00 |
| 6110 · President's Expense - Other | 0.00 | 7,619.87 | 5,500.00 | 138.54% | 5,500.00 |
| Total 6110 · President's Expense | 446.40 | 8,154.42 | 6,500.00 | 125.45% | 6,500.00 |
| 6115 · Board of Directors | | | | | |
| 6116 · Board Meeting Expenses | 0.00 | 7,483.33 | 10,000.00 | 74.83% | 10,000.00 |
| Total 6115 · Board of Directors | 0.00 | 7,483.33 | 10,000.00 | 74.83% | 10,000.00 |
| 6120 · Committee/Chapter Support | | | | | |
| 6121 · Committee Support | 0.00 | 97.57 | 2,000.00 | 4.88% | 2,000.00 |
| 6122 · Chapter Support | 0.00 | 500.00 | 9,400.00 | 5.32% | 9,400.00 |
| 6120 · Committee/Chapter Support - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 6120 · Committee/Chapter Support | 0.00 | 597.57 | 11,400.00 | 5.24% | 11,400.00 |
| 6125 · Board Planning Session-Retreat | 0.00 | 56,854.46 | 50,000.00 | 113.71% | 50,000.00 |
| 6140 · Management Services | | | | | |
| 6143 · Management Services | 19,434.69 | 187,231.69 | 156,500.00 | 119.64% | 156,500.00 |
| 6146 · Consultants | | | | | |
| 6146.10 · Coleman Services | 8,859.98 | 28,538.07 | 24,040.00 | 118.71% | 24,040.00 |
| 6146.20 · CDC - Support | 2,000.00 | 10,700.00 | | | |
| 6146 · Consultants - Other | 0.00 | 6,000.00 | 11,800.00 | 50.85% | 11,800.00 |
| Total 6146 · Consultants | 10,859.98 | 45,238.07 | 35,840.00 | 126.22% | 35,840.00 |
| 6147 · Professional Fees | 0.00 | 357.50 | | | |
| 6470 · Webinar Program Services | 0.00 | 10,000.00 | 50,000.00 | 20.0% | 50,000.00 |
| 6140 · Management Services - Other | 0.00 | 2,800.00 | | | |
| Total 6140 · Management Services | 30,294.67 | 245,627.26 | 242,340.00 | 101.36% | 242,340.00 |
| 6148 · Payroll | | | | | |

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| 6148.10 · Wages | 5,462.50 | 68,183.50 | 107,500.00 | 63.43% | 107,500.00 |
| 6148.20 · Payroll Taxes - Federal | 417.89 | 5,258.05 | 10,000.00 | 52.58% | 10,000.00 |
| 6148.30 · Payroll Taxes - State | 0.00 | 245.01 | | | |
| 6148.50 · Payroll Processing Expense | 70.00 | 560.00 | | | |
| 6148.63 · Executive Director - Outreach | 0.00 | 4,632.24 | 10,000.00 | 46.32% | 10,000.00 |
| 6148 · Payroll - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 6148 · Payroll | 5,950.39 | 78,878.80 | 127,500.00 | 61.87% | 127,500.00 |
| 6150 · Office Supplies | 37.10 | 958.10 | 250.00 | 383.24% | 250.00 |
| 6155 · Merchant Fees/Bank Chgs. | 8,699.83 | 55,458.98 | 30,000.00 | 184.86% | 30,000.00 |
| 6160 · Awards | 0.00 | 8,602.59 | 5,000.00 | 172.05% | 5,000.00 |
| 6165 · Printing | | | | | |
| 6166 · Printing, copying, and admin | 0.00 | 36.72 | 2,000.00 | 1.84% | 2,000.00 |
| 6167 · Directory | 0.00 | 6,608.80 | 10,000.00 | 66.09% | 10,000.00 |
| 6165 · Printing - Other | 3.04 | 7.44 | 0.00 | 100.0% | 0.00 |
| Total 6165 · Printing | 3.04 | 6,652.96 | 12,000.00 | 55.44% | 12,000.00 |
| 6170 · Magazine | 0.00 | 11,046.13 | 20,000.00 | 55.23% | 20,000.00 |
| 6175 · Postage | 137.84 | 402.06 | 2,000.00 | 20.1% | 2,000.00 |
| 6185 · Telephone/Bridge Calls | 0.00 | 489.22 | 1,500.00 | 32.62% | 1,500.00 |
| 6190 · Web and Technology | | | | | |
| 6191 · DataBase Expense | 7,655.53 | 7,884.06 | 0.00 | 100.0% | 0.00 |
| 6192 · Web site | 0.00 | 2,500.00 | 3,000.00 | 83.33% | 3,000.00 |
| 6195 · Web Site Hosting Fee | 0.00 | 2,311.93 | 9,000.00 | 25.69% | 9,000.00 |
| 6190 · Web and Technology - Other | 2,149.87 | 20,362.54 | 23,000.00 | 88.53% | 23,000.00 |
| Total 6190 · Web and Technology | 9,805.40 | 33,058.53 | 35,000.00 | 94.45% | 35,000.00 |
| 6200 · Travel/Staff Expenses | 0.00 | 2,449.32 | 2,000.00 | 122.47% | 2,000.00 |
| 6220 · Audit & Tax Filing | 0.00 | 11,855.00 | 9,500.00 | 124.79% | 9,500.00 |
| 6230 · Insurance | 550.00 | 2,668.00 | 4,000.00 | 66.7% | 4,000.00 |
| 6240 · Taxes | | | | | |
| 6242 · Current Year Taxes | 0.00 | 49,250.00 | 30,000.00 | 164.17% | 30,000.00 |
| 6246 · Prior Year Taxes | 340.36 | 18,677.60 | 0.00 | 100.0% | 0.00 |
| Total 6240 · Taxes | 340.36 | 67,927.60 | 30,000.00 | 226.43% | 30,000.00 |
| 6250 · Miscellaneous | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6255 · GFOA Reception | 0.00 | 16,198.08 | 21,200.00 | 76.41% | 21,200.00 |
| 6260 · Donations | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 6100 · OPERATING EXPENSES | 52,145.03 | 617,257.79 | 631,190.00 | 97.79% | 631,190.00 |
| 6400 · PROGRAM EXPENSES | | | | | |
| 6404 · Education Expenses | | | | | |
| 6420 · Weekend Training Exp | | | | | |
| 6420.10 · Weekend Training Reim. Exp. | 0.00 | 0.00 | 25,000.00 | 0.0% | 25,000.00 |
| 6420 · Weekend Training Exp - Other | 0.00 | 26,219.15 | | | |
| Total 6420 · Weekend Training Exp | 0.00 | 26,219.15 | 25,000.00 | 104.88% | 25,000.00 |
| 6430 · Intro to Government Exp | | | | | |
| 6430.10 · Intro to Govt Account - Reimbur | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6430 · Intro to Government Exp - Other | 0.00 | 0.00 | 5,000.00 | 0.0% | 5,000.00 |
| Total 6430 · Intro to Government Exp | 0.00 | 0.00 | 5,000.00 | 0.0% | 5,000.00 |
| 6480 · Intermediate Governmental Acct. | 0.00 | 11,000.00 | 15,250.00 | 72.13% | 15,250.00 |
| 6491 · CA Local Budgeting Expense | 0.00 | 10,000.00 | 10,000.00 | 100.0% | 10,000.00 |
| 6494 · Webinar Expenses | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |

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| 6594 · CMTA/CSMFO Course Exp | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6595 · Revenue Fundamental | 0.00 | 0.00 | 3,500.00 | 0.0% | 3,500.00 |
| 6596 · Revenue Fundamental Expense II | 0.00 | 0.00 | 3,500.00 | 0.0% | 3,500.00 |
| 6598 · Leadership Skills Exp | 0.00 | 2,000.00 | 2,000.00 | 100.0% | 2,000.00 |
| Total 6404 · Education Expenses | 0.00 | 49,219.15 | 64,250.00 | 76.61% | 64,250.00 |
| 9000 · Conference Expenses | | | | | |
| 9100 · Food & Beverage Expense | | | | | |
| 9105 · Registration Prep-Lunch | 0.00 | 620.64 | 1,200.00 | 51.72% | 1,200.00 |
| 9115 · Wednesday-Breakfast | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 9125 · Wednesday-Lunch | 0.00 | 87,359.93 | 124,000.00 | 70.45% | 124,000.00 |
| 9135 · Wednesday-Food-Exhibitor Recept | 0.00 | 21,455.72 | 40,000.00 | 53.64% | 40,000.00 |
| 9138 · Wednesday-Beverage-Exhibitor Re | 0.00 | 8,966.15 | 20,000.00 | 44.83% | 20,000.00 |
| 9140 · Thursday-Breakfast-Chapter Chai | 0.00 | 2,700.15 | 2,700.00 | 100.01% | 2,700.00 |
| 9143 · Thursday-Breakfast | 0.00 | 57,235.45 | 91,000.00 | 62.9% | 91,000.00 |
| 9145 · Thursday-Coffee Service | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 9147 · Thursday-Lunch | 0.00 | 67,503.69 | 103,950.00 | 64.94% | 103,950.00 |
| 9148 · Thursday-PM Break | 0.00 | 15,002.03 | 49,500.00 | 30.31% | 49,500.00 |
| 9150 · Friday-Breakfast | 0.00 | 36,001.97 | 60,000.00 | 60.0% | 60,000.00 |
| 9155 · Friday-Lunch | 0.00 | 2,245.57 | 2,100.00 | 106.93% | 2,100.00 |
| 9197 · Food&Beverage-Other | 0.00 | 13,725.04 | 30,625.00 | 44.82% | 30,625.00 |
| 9100 · Food & Beverage Expense - Other | 0.00 | 104.86 | | | |
| Total 9100 · Food & Beverage Expense | 0.00 | 312,921.20 | 525,075.00 | 59.6% | 525,075.00 |
| 9200 · President's Dinners | | | | | |
| 9210 · President's Dinner - Food & Bev | 0.00 | 25,351.52 | 34,000.00 | 74.56% | 34,000.00 |
| 9220 · Entertain-Transport-Decor-Favor | 0.00 | 3,346.88 | 10,974.00 | 30.5% | 10,974.00 |
| 9250 · Pres Dinner-Out of State Guest | 0.00 | 4,777.29 | 5,815.00 | 82.16% | 5,815.00 |
| Total 9200 · President's Dinners | 0.00 | 33,475.69 | 50,789.00 | 65.91% | 50,789.00 |
| 9300 · Hosted Event | | | | | |
| 9310 · Event Entertainment | 0.00 | 27,806.19 | 26,527.00 | 104.82% | 26,527.00 |
| 9320 · Event Food | 0.00 | 101,357.06 | 115,983.00 | 87.39% | 115,983.00 |
| 9321 · Event Bar | 0.00 | 17,603.39 | 24,918.00 | 70.65% | 24,918.00 |
| 9330 · Event Decor | 0.00 | 3,645.13 | 17,205.00 | 21.19% | 17,205.00 |
| 9340 · Event Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 9300 · Hosted Event - Other | 0.00 | 0.00 | | | |
| Total 9300 · Hosted Event | 0.00 | 150,411.77 | 184,633.00 | 81.47% | 184,633.00 |
| 9400 · Meetings and Training | | | | | |
| 9410 · Speakers-Honorarium | 0.00 | 42,500.00 | 46,500.00 | 91.4% | 46,500.00 |
| 9420 · Speaker-Expenses-Lodging | 0.00 | 5,057.46 | 9,125.00 | 55.42% | 9,125.00 |
| 9430 · Speaker-Expenses-Transportation | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 9445 · Speaker-Expenses-Misc | 0.00 | 21.69 | | | |
| Total 9400 · Meetings and Training | 0.00 | 47,579.15 | 55,625.00 | 85.54% | 55,625.00 |
| 9450 · Comps | | | | | |
| 9460 · Other Guests Lodging (OOS) | 0.00 | 2,724.33 | 6,200.00 | 43.94% | 6,200.00 |
| 9462 · Comps - Other | 0.00 | 2,075.68 | 1,946.00 | 106.66% | 1,946.00 |
| 9465 · Board Scholarships | 0.00 | 72.00 | 4,250.00 | 1.69% | 4,250.00 |
| 9450 · Comps - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 9450 · Comps | 0.00 | 4,872.01 | 12,396.00 | 39.3% | 12,396.00 |
| 9475 · Meetings | | | | | |

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| 9476 · Audio Visual and Lighting | 0.00 | 185,395.75 | 185,251.00 | 100.08% | 185,251.00 |
| 9477 · Virtual Platform | 0.00 | 41,135.00 | 39,385.00 | 104.44% | 39,385.00 |
| 9478 · General Session - Addl' product | 0.00 | 8,605.82 | 21,400.00 | 40.21% | 21,400.00 |
| 9479 · WiFi Internet | 0.00 | 11,080.00 | 12,000.00 | 92.33% | 12,000.00 |
| 9480 · Electric Power/Rigging | 0.00 | 44,360.09 | 30,000.00 | 147.87% | 30,000.00 |
| 9481 · Reg/Attendance Tracking | 0.00 | 37,523.07 | 35,984.00 | 104.28% | 35,984.00 |
| 9485 · Convention/Hotel Other Costs | 0.00 | 125.00 | 500.00 | 25.0% | 500.00 |
| 9475 · Meetings - Other | 0.00 | 7,159.91 | | | |
| Total 9475 · Meetings | 0.00 | 335,384.64 | 324,520.00 | 103.35% | 324,520.00 |
| 9490 · Pre-Conference Workshop | | | | | |
| 9494 · Food & Beverage | 0.00 | 1,716.46 | 4,050.00 | 42.38% | 4,050.00 |
| 9496 · Pre-Conference-Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 9490 · Pre-Conference Workshop | 0.00 | 1,716.46 | 4,050.00 | 42.38% | 4,050.00 |
| 9500 · Exhibits | | | | | |
| 9510 · Decorator Booth Fee | 0.00 | 23,361.95 | 18,585.00 | 125.7% | 18,585.00 |
| 9530 · Meeting space Additions | 0.00 | 7,401.00 | 7,401.00 | 100.0% | 7,401.00 |
| 9540 · Security | 0.00 | 955.00 | 400.00 | 238.75% | 400.00 |
| 9545 · Exhibit hall game | 0.00 | 1,397.44 | 1,000.00 | 139.74% | 1,000.00 |
| 9550 · Sponsor Branded Items | 0.00 | 4,361.00 | 16,075.00 | 27.13% | 16,075.00 |
| 9599 · Exhibits-Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 9500 · Exhibits - Other | 0.00 | 0.00 | | | |
| Total 9500 · Exhibits | 0.00 | 37,476.39 | 43,461.00 | 86.23% | 43,461.00 |
| 9600 · Entertainment/Gifts | | | | | |
| 9610 · Conference Gifts/Attendees | 0.00 | 59,927.62 | 57,000.00 | 105.14% | 57,000.00 |
| 9620 · Speaker/Board/Committee Memento | 0.00 | 5,240.16 | 7,875.00 | 66.54% | 7,875.00 |
| 9630 · Gift Baskets (VIPs) | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 9600 · Entertainment/Gifts | 0.00 | 65,167.78 | 64,875.00 | 100.45% | 64,875.00 |
| 9700 · Other Activities | | | | | |
| 9732 · Golf Tournament Expenses | 0.00 | 17,348.86 | 20,008.00 | 86.71% | 20,008.00 |
| 9750 · Other Event Expenses | 0.00 | 150.00 | 300.00 | 50.0% | 300.00 |
| Total 9700 · Other Activities | 0.00 | 17,498.86 | 20,308.00 | 86.17% | 20,308.00 |
| 9800 · Administration - Conference | | | | | |
| 9805 · Conference Marketing | 0.00 | 239.37 | 1,500.00 | 15.96% | 1,500.00 |
| 9810 · Conference Contract Services | 0.00 | 74,157.52 | 77,380.00 | 95.84% | 77,380.00 |
| 9815 · Printing/Copy/Conference Media | 0.00 | 4,891.79 | 7,800.00 | 62.72% | 7,800.00 |
| 9820 · President Expenses | 0.00 | 495.37 | 800.00 | 61.92% | 800.00 |
| 9831 · Supplies-Badges-Ribbons-Etc | 0.00 | 318.15 | 650.00 | 48.95% | 650.00 |
| 9840 · Postage & Shipping | 0.00 | 780.66 | 200.00 | 390.33% | 200.00 |
| 9875 · Signage | 0.00 | 4,995.79 | 3,500.00 | 142.74% | 3,500.00 |
| 9880 · Bank Merchant Fees | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 9890 · Conference Committee Expenses | 0.00 | 7,730.49 | 15,208.00 | 50.83% | 15,208.00 |
| 9895 · Staff Exp Inc. Lodging & Travel | 0.00 | 13,288.16 | 13,784.00 | 96.4% | 13,784.00 |
| 9800 · Administration - Conference - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 9800 · Administration - Conference | 0.00 | 106,897.30 | 120,822.00 | 88.48% | 120,822.00 |
| 9000 · Conference Expenses - Other | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 9000 · Conference Expenses | 0.00 | 1,113,401.25 | 1,406,554.00 | 79.16% | 1,406,554.00 |
| Total 6400 · PROGRAM EXPENSES | 0.00 | 1,162,620.40 | 1,470,804.00 | 79.05% | 1,470,804.00 |
| 6900 · OTHER EXPENSES | | | | | |

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| 6970 · One-Time Budgeted Expenses | 0.00 | 23,250.00 | 49,000.00 | 47.45% | 49,000.00 |
| Total 6900 · OTHER EXPENSES | 0.00 | 23,250.00 | 49,000.00 | 47.45% | 49,000.00 |
| 9950 · Prior Period Adjustment | 0.00 | 14,568.50 | 0.00 | 100.0% | 0.00 |
| Total Expense | 52,145.03 | 1,817,696.69 | 2,150,994.00 | 84.51% | 2,150,994.00 |
| Net Ordinary Income | -29,687.03 | -155,387.91 | -150,799.00 | 103.04% | -150,799.00 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 4501 · Chapter Income | | | | | |
| 4501.01 · Northwest Counties | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.02 · Northeast Counties | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.03 · North Coast | 0.00 | 2,000.00 | 0.00 | 100.0% | 0.00 |
| 4501.04 · Sacramento Valley | 315.00 | 2,380.00 | 0.00 | 100.0% | 0.00 |
| 4501.05 · East Bay (SF) | 500.00 | 500.00 | 0.00 | 100.0% | 0.00 |
| 4501.06 · Central Valley | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.07 · Peninsula | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.08 · Monterey Bay | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.09 · South San Joaquin | 1,000.00 | 1,560.00 | 0.00 | 100.0% | 0.00 |
| 4501.11 · Channel Counties | 630.00 | 4,850.00 | 0.00 | 100.0% | 0.00 |
| 4501.12 · San Gabriel Valley | 625.00 | 4,770.00 | 0.00 | 100.0% | 0.00 |
| 4501.13 · Central Los Angeles | 300.00 | 1,325.00 | 0.00 | 100.0% | 0.00 |
| 4501.14 · South Bay (LA) | 1,090.00 | 6,830.00 | 0.00 | 100.0% | 0.00 |
| 4501.15 · Desert Mountain | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.16 · Orange County | 3,990.00 | 17,520.00 | 0.00 | 100.0% | 0.00 |
| 4501.17 · Inland Empire | 520.00 | 16,525.00 | 0.00 | 100.0% | 0.00 |
| 4501.18 · Coachella Valley | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 4501.19 · San Diego County | 640.00 | 5,830.00 | 0.00 | 100.0% | 0.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 1,110.00 | 2,280.00 | | | |
| 4501 · Chapter Income - Other | 0.00 | 0.00 | 100,000.00 | 0.0% | 100,000.00 |
| Total 4501 · Chapter Income | 10,720.00 | 66,370.00 | 100,000.00 | 66.37% | 100,000.00 |
| 49910 · Unidentified Transactions | 0.00 | 0.00 | | | |
| 8999 · YM Import Items | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total Other Income | 10,720.00 | 66,370.00 | 100,000.00 | 66.37% | 100,000.00 |
| Other Expense | | | | | |
| 6401 · Chapter Expenses | | | | | |
| 6401.79 · Current Year Chapter Expenses | | | | | |
| 6401.01 · Northwest Counties | 0.00 | 163.21 | | | |
| 6401.02 · Northeast Counties | 0.00 | 163.22 | | | |
| 6401.03 · North Coast | 0.00 | 1,666.47 | | | |
| 6401.04 · Sacramento Valley | 0.00 | 1,362.94 | | | |
| 6401.05 · East Bay (SF) | 1,196.00 | 2,041.67 | | | |
| 6401.06 · Central Valley | 0.00 | 163.22 | | | |
| 6401.07 · Peninsula | 1,196.00 | 2,041.66 | 0.00 | 100.0% | 0.00 |
| 6401.08 · Monterey Bay | 0.00 | 163.22 | 0.00 | 100.0% | 0.00 |
| 6401.09 · South San Joaquin | 0.00 | 281.17 | 0.00 | 100.0% | 0.00 |
| 6401.10 · Central Coast | 0.00 | 163.22 | | | |
| 6401.11 · Channel Counties | 4,472.33 | 6,985.88 | | | |
| 6401.12 · San Gabriel Valley | 1,530.10 | 4,962.93 | 0.00 | 100.0% | 0.00 |
| 6401.13 · Central Los Angeles | 0.00 | 1,510.47 | | | |

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
December 2022

| | Dec 22 | Jan - Dec 22 | YTD Budget | Budget | Budget |
|--|-------------------|--------------------|--------------------|----------------|--------------------|
| 6401.14 · South Bay (LA) | 0.00 | 1,311.18 | | | |
| 6401.15 · Desert Mountain | 0.00 | 163.22 | | | |
| 6401.16 · Orange County | 11,296.66 | 16,731.98 | 0.00 | 100.0% | 0.00 |
| 6401.17 · Inland Empire | 12,065.81 | 15,663.41 | 0.00 | 100.0% | 0.00 |
| 6401.18 · Coachella Valley | 0.00 | 163.22 | | | |
| 6401.19 · San Diego County | 3,020.93 | 6,335.39 | 0.00 | 100.0% | 0.00 |
| 6401.20 · Imperial County | 0.00 | 163.21 | | | |
| 6401.79 · Current Year Chapter Expenses - Other | 0.00 | 0.00 | 100,000.00 | 0.0% | 100,000.00 |
| Total 6401.79 · Current Year Chapter Expenses | 34,777.83 | 62,200.89 | 100,000.00 | 62.2% | 100,000.00 |
| 6401.89 · Prior Year Chapter Income/Expen | | | | | |
| 6401.57 · Prior Period Peninsula | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6401.58 · Prior Period Monterey Bay | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6401.61 · Prior Period Channel Counties | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6401.62 · Prior Period San Gabriele | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6401.63 · Prior Period Central LA | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| 6401.66 · Prior Period Orange | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 6401.89 · Prior Year Chapter Income/Expen | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 |
| Total 6401 · Chapter Expenses | 34,777.83 | 62,200.89 | 100,000.00 | 62.2% | 100,000.00 |
| Total Other Expense | 34,777.83 | 62,200.89 | 100,000.00 | 62.2% | 100,000.00 |
| Net Other Income | -24,057.83 | 4,169.11 | 0.00 | 100.0% | 0.00 |
| Net Income | -53,744.86 | -151,218.80 | -150,799.00 | 100.28% | -150,799.00 |

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2022

| | <u>Jan - Dec 22</u> | <u>Jan - Dec 21</u> | <u>\$ Change</u> |
|--|---------------------|---------------------|-------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · OPERATING REVENUES | | | |
| 4100 · Membership Dues | | | |
| 4110 · Dues - Municipal - Management | 180,915.00 | 199,495.00 | -18,580.00 |
| 4115 · Dues - Municipal - Professional | 100.00 | 0.00 | 100.00 |
| 4120 · Dues - Other Gov | 4,250.00 | 4,200.00 | 50.00 |
| 4130 · Dues - Commercial | 40,590.00 | 46,400.00 | -5,810.00 |
| 4140 · Dues - Retired | 840.00 | 1,160.00 | -320.00 |
| 4150 · Dues - Education | 0.00 | 0.00 | 0.00 |
| 4100 · Membership Dues - Other | 0.00 | 0.00 | 0.00 |
| Total 4100 · Membership Dues | <u>226,695.00</u> | <u>251,255.00</u> | <u>-24,560.00</u> |
| 4200 · Interest Income | 4,970.80 | 5,397.72 | -426.92 |
| 4302 · Magazine Advertising | 9,500.00 | 14,475.00 | -4,975.00 |
| 4303 · Job Board Post - Member | 229,950.00 | 189,325.00 | 40,625.00 |
| 4490 · Budget Awards | 19,600.00 | 20,600.00 | -1,000.00 |
| 4502 · Sponsorships - Other | | | |
| 4502.10 · Sponsorship GFOA Reception | 5,000.00 | 0.00 | 5,000.00 |
| Total 4502 · Sponsorships - Other | <u>5,000.00</u> | <u>0.00</u> | <u>5,000.00</u> |
| 4503 · Contributions and Donations | 0.00 | 4,200.00 | -4,200.00 |
| Total 4000 · OPERATING REVENUES | <u>495,715.80</u> | <u>485,252.72</u> | <u>10,463.08</u> |
| 4500 · PROGRAM REVENUES | | | |
| 4504 · Education income | | | |
| 4505 · Webinar | 0.00 | 2,623.00 | -2,623.00 |
| 4520 · Weekend Training | | | |
| 4525 · Training Event Income | 18,473.00 | 0.00 | 18,473.00 |
| Total 4520 · Weekend Training | <u>18,473.00</u> | <u>0.00</u> | <u>18,473.00</u> |
| 4540 · Fundamentals of Rates, Fees | 0.00 | 0.00 | 0.00 |
| 4570 · Intro to Government | 11,650.00 | 20,850.00 | -9,200.00 |
| 4575 · Investment Accounting | 13,300.00 | 6,450.00 | 6,850.00 |
| 4590 · Intermediate Government Acct | 49,262.50 | 44,281.00 | 4,981.50 |
| 4591 · California Local Budgeting | 21,000.00 | 26,250.00 | -5,250.00 |
| 4593 · Capital Assets | 8,850.00 | 0.00 | 8,850.00 |
| 4595 · Revenue Fundamentals | 26,600.00 | 10,350.00 | 16,250.00 |
| 4596 · Revenue Fundamentals II | 200.00 | 6,150.00 | -5,950.00 |
| 4598 · Leadership Skills | 4,650.00 | 0.00 | 4,650.00 |
| Total 4504 · Education income | <u>153,985.50</u> | <u>116,954.00</u> | <u>37,031.50</u> |
| 8000 · Conference Revenue | | | |
| 8100 · Government Registrations | 327,750.00 | 166,050.00 | 161,700.00 |
| 8200 · Commercial Registrations | 114,393.00 | 24,000.00 | 90,393.00 |
| 8300 · Pre-Conference Registrations | 13,540.00 | 16,055.00 | -2,515.00 |
| 8500 · Extra Meals | 5,075.00 | 0.00 | 5,075.00 |
| 8600 · Event Registrations | 18,725.00 | 0.00 | 18,725.00 |
| 8700 · Exhibitors Fees | 425,687.50 | 167,500.00 | 258,187.50 |
| 8800 · Sponsorships | 19,062.50 | 36,500.00 | -17,437.50 |
| 8900 · Conference Miscellaneous | 88,374.48 | 0.00 | 88,374.48 |
| Total 8000 · Conference Revenue | <u>1,012,607.48</u> | <u>410,105.00</u> | <u>602,502.48</u> |
| Total 4500 · PROGRAM REVENUES | <u>1,166,592.98</u> | <u>527,059.00</u> | <u>639,533.98</u> |

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2022

| | | | |
|--|---------------------|---------------------|-------------------|
| Total Income | <u>1,662,308.78</u> | <u>1,012,311.72</u> | <u>649,997.06</u> |
| Gross Profit | 1,662,308.78 | 1,012,311.72 | 649,997.06 |
| Expense | | | |
| 6100 · OPERATING EXPENSES | | | |
| 6105 · Marketing/Membership | 1,483.67 | 9,387.17 | -7,903.50 |
| 6106 · Storage Expense | 411.71 | 1,203.26 | -791.55 |
| 6110 · President's Expense | | | |
| 6111 · Presidents CSMFO- Gifts | 88.15 | 488.93 | -400.78 |
| 6112 · Presidents CSMFO-Dinner | 446.40 | 0.00 | 446.40 |
| 6110 · President's Expense - Other | 7,619.87 | 766.92 | 6,852.95 |
| Total 6110 · President's Expense | <u>8,154.42</u> | <u>1,255.85</u> | <u>6,898.57</u> |
| 6115 · Board of Directors | | | |
| 6116 · Board Meeting Expenses | 7,483.33 | 1,080.45 | 6,402.88 |
| Total 6115 · Board of Directors | <u>7,483.33</u> | <u>1,080.45</u> | <u>6,402.88</u> |
| 6120 · Committee/Chapter Support | | | |
| 6121 · Committee Support | 97.57 | 301.30 | -203.73 |
| 6122 · Chapter Support | 500.00 | 1,225.00 | -725.00 |
| Total 6120 · Committee/Chapter Support | <u>597.57</u> | <u>1,526.30</u> | <u>-928.73</u> |
| 6125 · Board Planning Session-Retreat | 56,854.46 | 55,228.65 | 1,625.81 |
| 6140 · Management Services | | | |
| 6143 · Management Services | 187,231.69 | 180,970.99 | 6,260.70 |
| 6146 · Consultants | | | |
| 6146.10 · Coleman Services | 28,538.07 | 25,948.90 | 2,589.17 |
| 6146.20 · CDC - Support | 10,700.00 | 0.00 | 10,700.00 |
| 6146 · Consultants - Other | 6,000.00 | 11,400.00 | -5,400.00 |
| Total 6146 · Consultants | <u>45,238.07</u> | <u>37,348.90</u> | <u>7,889.17</u> |
| 6147 · Professional Fees | 357.50 | 525.00 | -167.50 |
| 6470 · Webinar Program Services | 10,000.00 | 18,750.00 | -8,750.00 |
| 6140 · Management Services - Other | 2,800.00 | 900.00 | 1,900.00 |
| Total 6140 · Management Services | <u>245,627.26</u> | <u>238,494.89</u> | <u>7,132.37</u> |
| 6148 · Payroll | 78,878.80 | 0.00 | 78,878.80 |
| 6150 · Office Supplies | 958.10 | 11.30 | 946.80 |
| 6155 · Merchant Fees/Bank Chgs. | 54,847.91 | 25,185.50 | 29,662.41 |
| 6160 · Awards | 8,602.59 | 8,058.51 | 544.08 |
| 6165 · Printing | | | |
| 6166 · Printing, copying, and admin | 36.72 | 303.28 | -266.56 |
| 6167 · Directory | 6,608.80 | 20,597.08 | -13,988.28 |
| 6165 · Printing - Other | 7.44 | 0.00 | 7.44 |
| Total 6165 · Printing | <u>6,652.96</u> | <u>20,900.36</u> | <u>-14,247.40</u> |
| 6170 · Magazine | 11,046.13 | 7,849.77 | 3,196.36 |
| 6175 · Postage | 402.06 | 727.19 | -325.13 |
| 6185 · Telephone/Bridge Calls | 489.22 | 544.61 | -55.39 |
| 6190 · Web and Technology | 33,058.53 | 30,804.89 | 2,253.64 |
| 6200 · Travel/Staff Expenses | 2,449.32 | 0.00 | 2,449.32 |
| 6220 · Audit & Tax Filing | 11,855.00 | 9,350.00 | 2,505.00 |
| 6230 · Insurance | 2,668.00 | 3,140.22 | -472.22 |
| 6240 · Taxes | | | |
| 6242 · Current Year Taxes | 49,250.00 | 32,739.00 | 16,511.00 |
| 6246 · Prior Year Taxes | 18,677.60 | 2,548.00 | 16,129.60 |
| Total 6240 · Taxes | <u>67,927.60</u> | <u>35,287.00</u> | <u>32,640.60</u> |

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2022

| | | | |
|---|---------------------|-------------------|---------------------|
| 6250 · Miscellaneous | 0.00 | 20.00 | -20.00 |
| 6255 · GFOA Reception | 16,198.08 | 0.00 | 16,198.08 |
| Total 6100 · OPERATING EXPENSES | 616,646.72 | 450,055.92 | 166,590.80 |
| 6400 · PROGRAM EXPENSES | | | |
| 6404 · Education Expenses | | | |
| 6420 · Weekend Training Exp | 26,219.15 | 0.00 | 26,219.15 |
| 6430 · Intro to Government Exp | 0.00 | 2,000.00 | -2,000.00 |
| 6480 · Intermediate Governmental Acct. | 11,000.00 | 12,500.00 | -1,500.00 |
| 6491 · CA Local Budgeting Expense | 10,000.00 | 28,950.00 | -18,950.00 |
| 6494 · Webinar Expenses | 0.00 | 1,000.00 | -1,000.00 |
| 6595 · Revenue Fundamental | 0.00 | 750.00 | -750.00 |
| 6598 · Leadership Skills Exp | 2,000.00 | 0.00 | 2,000.00 |
| Total 6404 · Education Expenses | 49,219.15 | 45,200.00 | 4,019.15 |
| 9000 · Conference Expenses | | | |
| 9100 · Food & Beverage Expense | 312,921.20 | 0.00 | 312,921.20 |
| 9200 · President's Dinners | 33,475.69 | 0.00 | 33,475.69 |
| 9300 · Hosted Event | 164,642.40 | 16,300.00 | 148,342.40 |
| 9400 · Meetings and Training | 47,579.15 | 30,400.00 | 17,179.15 |
| 9450 · Comps | 4,872.01 | 0.00 | 4,872.01 |
| 9475 · Meetings | 335,994.46 | 82,709.00 | 253,285.46 |
| 9490 · Pre-Conference Workshop | 1,716.46 | 300.00 | 1,416.46 |
| 9500 · Exhibits | 41,120.59 | 0.00 | 41,120.59 |
| 9600 · Entertainment/Gifts | 65,167.78 | 4,814.54 | 60,353.24 |
| 9700 · Other Activities | 17,498.86 | 0.00 | 17,498.86 |
| 9800 · Administration - Conference | 106,898.55 | 117,220.66 | -10,322.11 |
| 9000 · Conference Expenses - Other | 0.00 | 0.00 | 0.00 |
| Total 9000 · Conference Expenses | 1,131,887.15 | 251,744.20 | 880,142.95 |
| Total 6400 · PROGRAM EXPENSES | 1,181,106.30 | 296,944.20 | 884,162.10 |
| 6900 · OTHER EXPENSES | | | |
| 6970 · One-Time Budgeted Expenses | 23,250.00 | 13,840.00 | 9,410.00 |
| Total 6900 · OTHER EXPENSES | 23,250.00 | 13,840.00 | 9,410.00 |
| 9950 · Prior Period Adjustment | 14,568.50 | 0.00 | 14,568.50 |
| Total Expense | 1,835,571.52 | 760,840.12 | 1,074,731.40 |
| Net Ordinary Income | -173,262.74 | 251,471.60 | -424,734.34 |
| Other Income/Expense | | | |
| Other Income | | | |
| 4501 · Chapter Income | | | |
| 4501.03 · North Coast | 2,000.00 | 0.00 | 2,000.00 |
| 4501.04 · Sacramento Valley | 2,380.00 | 0.00 | 2,380.00 |
| 4501.05 · East Bay (SF) | 500.00 | 0.00 | 500.00 |
| 4501.08 · Monterey Bay | 0.00 | 500.00 | -500.00 |
| 4501.09 · South San Joaquin | 1,560.00 | 225.00 | 1,335.00 |
| 4501.11 · Channel Counties | 4,850.00 | 0.00 | 4,850.00 |
| 4501.12 · San Gabriel Valley | 4,770.00 | 1,905.00 | 2,865.00 |
| 4501.13 · Central Los Angeles | 1,325.00 | 0.00 | 1,325.00 |
| 4501.14 · South Bay (LA) | 6,830.00 | 0.00 | 6,830.00 |
| 4501.16 · Orange County | 17,520.00 | 0.00 | 17,520.00 |
| 4501.17 · Inland Empire | 16,525.00 | 1,000.00 | 15,525.00 |
| 4501.19 · San Diego County | 5,830.00 | 0.00 | 5,830.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 2,280.00 | 0.00 | 2,280.00 |

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through November 2022

| | | | |
|--|--------------------|-------------------|--------------------|
| Total 4501 · Chapter Income | 66,370.00 | 3,630.00 | 62,740.00 |
| 49910 · Unidentified Transactions | 0.00 | 0.00 | 0.00 |
| Total Other Income | 66,370.00 | 3,630.00 | 62,740.00 |
| Other Expense | | | |
| 6401 · Chapter Expenses | | | |
| 6401.79 · Current Year Chapter Expenses | | | |
| 6401.01 · Northwest Counties | 163.21 | 0.00 | 163.21 |
| 6401.02 · Northeast Counties | 163.22 | 0.00 | 163.22 |
| 6401.03 · North Coast | 1,666.47 | 0.00 | 1,666.47 |
| 6401.04 · Sacramento Valley | 1,362.94 | 0.00 | 1,362.94 |
| 6401.05 · East Bay (SF) | 2,041.67 | 0.00 | 2,041.67 |
| 6401.06 · Central Valley | 163.22 | 0.00 | 163.22 |
| 6401.07 · Peninsula | 2,041.66 | 0.00 | 2,041.66 |
| 6401.08 · Monterey Bay | 163.22 | 70.00 | 93.22 |
| 6401.09 · South San Joaquin | 281.17 | 225.00 | 56.17 |
| 6401.10 · Central Coast | 163.22 | 0.00 | 163.22 |
| 6401.11 · Channel Counties | 6,985.88 | 0.00 | 6,985.88 |
| 6401.12 · San Gabriel Valley | 4,962.93 | 2,923.22 | 2,039.71 |
| 6401.13 · Central Los Angeles | 1,510.47 | 0.00 | 1,510.47 |
| 6401.14 · South Bay (LA) | 1,311.18 | 0.00 | 1,311.18 |
| 6401.15 · Desert Mountain | 163.22 | 300.00 | -136.78 |
| 6401.16 · Orange County | 16,731.98 | 461.07 | 16,270.91 |
| 6401.17 · Inland Empire | 15,663.41 | 600.00 | 15,063.41 |
| 6401.18 · Coachella Valley | 163.22 | 300.00 | -136.78 |
| 6401.19 · San Diego County | 6,335.39 | 0.00 | 6,335.39 |
| 6401.20 · Imperial County | 163.21 | 0.00 | 163.21 |
| 6401.79 · Current Year Chapter Expenses - Other | 0.00 | 600.00 | -600.00 |
| Total 6401.79 · Current Year Chapter Expenses | 62,200.89 | 5,479.29 | 56,721.60 |
| Total 6401 · Chapter Expenses | 62,200.89 | 5,479.29 | 56,721.60 |
| Total Other Expense | 62,200.89 | 5,479.29 | 56,721.60 |
| Net Other Income | 4,169.11 | -1,849.29 | 6,018.40 |
| Net Income | -169,093.63 | 249,622.31 | -418,715.94 |

California Society of Municipal Finance Officers
Chapter Income and Expense
January through December 2022

| | <u>Bay Area (Chapters)</u> | <u>Central Coast (Chapters)</u> | <u>Central Los Angeles (Chapters)</u> | <u>Central Valley (Chapters)</u> | <u>Channel Counties (Chapters)</u> |
|---|--------------------------------|-------------------------------------|---|--------------------------------------|--|
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 4501 · Chapter Income | | | | | |
| 4501.03 · North Coast | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.04 · Sacramento Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.05 · East Bay (SF) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.09 · South San Joaquin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.11 · Channel Counties | 0.00 | 0.00 | 0.00 | 0.00 | 4,750.00 |
| 4501.12 · San Gabriel Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.13 · Central Los Angeles | 0.00 | 0.00 | 1,025.00 | 0.00 | 0.00 |
| 4501.14 · South Bay (LA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.16 · Orange County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.17 · Inland Empire | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.19 · San Diego County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 2,280.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 4501 · Chapter Income | <u>2,280.00</u> | <u>0.00</u> | <u>1,025.00</u> | <u>0.00</u> | <u>4,750.00</u> |
| Total Other Income | 2,280.00 | 0.00 | 1,025.00 | 0.00 | 4,750.00 |
| Other Expense | | | | | |
| 6401 · Chapter Expenses | 0.00 | 163.22 | 1,510.47 | 163.22 | 6,985.88 |
| Total Other Expense | <u>0.00</u> | <u>163.22</u> | <u>1,510.47</u> | <u>163.22</u> | <u>6,985.88</u> |
| Net Other Income | <u>2,280.00</u> | <u>-163.22</u> | <u>-485.47</u> | <u>-163.22</u> | <u>-2,235.88</u> |
| Net Income | <u><u>2,280.00</u></u> | <u><u>-163.22</u></u> | <u><u>-485.47</u></u> | <u><u>-163.22</u></u> | <u><u>-2,235.88</u></u> |

California Society of Municipal Finance Officers
Chapter Income and Expense
January through December 2022

| | <u>Coachella Valley (Chapters)</u> | <u>Desert Mountain (Chapters)</u> | <u>East Bay (Chapters)</u> | <u>Imperial County (Chapters)</u> | <u>Inland Empire (Chapters)</u> |
|---|--|---------------------------------------|--------------------------------|---------------------------------------|-------------------------------------|
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 4501 · Chapter Income | | | | | |
| 4501.03 · North Coast | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.04 · Sacramento Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.05 · East Bay (SF) | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 |
| 4501.09 · South San Joaquin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.11 · Channel Counties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.12 · San Gabriel Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.13 · Central Los Angeles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.14 · South Bay (LA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.16 · Orange County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.17 · Inland Empire | 0.00 | 0.00 | 0.00 | 0.00 | 16,785.00 |
| 4501.19 · San Diego County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 4501 · Chapter Income | <u>0.00</u> | <u>0.00</u> | <u>500.00</u> | <u>0.00</u> | <u>16,785.00</u> |
| Total Other Income | 0.00 | 0.00 | 500.00 | 0.00 | 16,785.00 |
| Other Expense | | | | | |
| 6401 · Chapter Expenses | 163.22 | 163.22 | 2,041.67 | 163.21 | 15,663.41 |
| Total Other Expense | <u>163.22</u> | <u>163.22</u> | <u>2,041.67</u> | <u>163.21</u> | <u>15,663.41</u> |
| Net Other Income | <u>-163.22</u> | <u>-163.22</u> | <u>-1,541.67</u> | <u>-163.21</u> | <u>1,121.59</u> |
| Net Income | <u><u>-163.22</u></u> | <u><u>-163.22</u></u> | <u><u>-1,541.67</u></u> | <u><u>-163.21</u></u> | <u><u>1,121.59</u></u> |

California Society of Municipal Finance Officers
Chapter Income and Expense
January through December 2022

| | <u>Monterey Bay (Chapters)</u> | <u>North Coast (Chapters)</u> | <u>NorthEast (Chapters)</u> | <u>NorthWest (Chapters)</u> | <u>Orange County (Chapters)</u> | <u>Peninsula (Chapters)</u> |
|---|------------------------------------|-----------------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Other Income/Expense | | | | | | |
| Other Income | | | | | | |
| 4501 · Chapter Income | | | | | | |
| 4501.03 · North Coast | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.04 · Sacramento Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.05 · East Bay (SF) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.09 · South San Joaquin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.11 · Channel Counties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.12 · San Gabriel Valley | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.13 · Central Los Angeles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.14 · South Bay (LA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.16 · Orange County | 0.00 | 0.00 | 0.00 | 0.00 | 17,820.00 | 0.00 |
| 4501.17 · Inland Empire | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.19 · San Diego County | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 4501 · Chapter Income | <u>0.00</u> | <u>2,000.00</u> | <u>0.00</u> | <u>0.00</u> | <u>17,820.00</u> | <u>0.00</u> |
| Total Other Income | 0.00 | 2,000.00 | 0.00 | 0.00 | 17,820.00 | 0.00 |
| Other Expense | | | | | | |
| 6401 · Chapter Expenses | <u>163.22</u> | <u>1,666.47</u> | <u>163.22</u> | <u>163.21</u> | <u>16,731.98</u> | <u>2,041.66</u> |
| Total Other Expense | <u>163.22</u> | <u>1,666.47</u> | <u>163.22</u> | <u>163.21</u> | <u>16,731.98</u> | <u>2,041.66</u> |
| Net Other Income | <u>-163.22</u> | <u>333.53</u> | <u>-163.22</u> | <u>-163.21</u> | <u>1,088.02</u> | <u>-2,041.66</u> |
| Net Income | <u><u>-163.22</u></u> | <u><u>333.53</u></u> | <u><u>-163.22</u></u> | <u><u>-163.21</u></u> | <u><u>1,088.02</u></u> | <u><u>-2,041.66</u></u> |

California Society of Municipal Finance Officers
Chapter Income and Expense
January through December 2022

| | Sacramento Valley (Chapters) | San Diego (Chapters) | San Gabriel Valley (Chapters) | South San Joaquin Valley (Chapters) |
|--|---|---------------------------------|--|--|
| Other Income/Expense | | | | |
| Other Income | | | | |
| 4501 · Chapter Income | | | | |
| 4501.03 · North Coast | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.04 · Sacramento Valley | 2,380.00 | 0.00 | 0.00 | 0.00 |
| 4501.05 · East Bay (SF) | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.09 · South San Joaquin | 0.00 | 0.00 | 0.00 | 1,560.00 |
| 4501.11 · Channel Counties | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.12 · San Gabriel Valley | 0.00 | 0.00 | 4,770.00 | 0.00 |
| 4501.13 · Central Los Angeles | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.14 · South Bay (LA) | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.16 · Orange County | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.17 · Inland Empire | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501.19 · San Diego County | 0.00 | 5,870.00 | 0.00 | 0.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 4501 · Chapter Income | 2,380.00 | 5,870.00 | 4,770.00 | 1,560.00 |
| Total Other Income | 2,380.00 | 5,870.00 | 4,770.00 | 1,560.00 |
| Other Expense | | | | |
| 6401 · Chapter Expenses | 1,362.94 | 6,335.39 | 4,962.93 | 281.17 |
| Total Other Expense | 1,362.94 | 6,335.39 | 4,962.93 | 281.17 |
| Net Other Income | 1,017.06 | -465.39 | -192.93 | 1,278.83 |
| Net Income | 1,017.06 | -465.39 | -192.93 | 1,278.83 |

California Society of Municipal Finance Officers
Chapter Income and Expense
January through December 2022

| | <u>SouthBay (LA)</u> <u>(Chapters)</u> | <u>Total Chapters</u> | <u>TOTAL</u> |
|---|---|------------------------|------------------------|
| Other Income/Expense | | | |
| Other Income | | | |
| 4501 · Chapter Income | | | |
| 4501.03 · North Coast | 0.00 | 2,000.00 | 2,000.00 |
| 4501.04 · Sacramento Valley | 0.00 | 2,380.00 | 2,380.00 |
| 4501.05 · East Bay (SF) | 0.00 | 500.00 | 500.00 |
| 4501.09 · South San Joaquin | 0.00 | 1,560.00 | 1,560.00 |
| 4501.11 · Channel Counties | 0.00 | 4,750.00 | 4,750.00 |
| 4501.12 · San Gabriel Valley | 0.00 | 4,770.00 | 4,770.00 |
| 4501.13 · Central Los Angeles | 0.00 | 1,025.00 | 1,025.00 |
| 4501.14 · South Bay (LA) | 6,830.00 | 6,830.00 | 6,830.00 |
| 4501.16 · Orange County | 0.00 | 17,820.00 | 17,820.00 |
| 4501.17 · Inland Empire | 0.00 | 16,785.00 | 16,785.00 |
| 4501.19 · San Diego County | 0.00 | 5,870.00 | 5,870.00 |
| 4501.21 · Bay Area (Peninsula-East Bay) | 0.00 | 2,280.00 | 2,280.00 |
| Total 4501 · Chapter Income | <u>6,830.00</u> | <u>66,570.00</u> | <u>66,570.00</u> |
| Total Other Income | 6,830.00 | 66,570.00 | 66,570.00 |
| Other Expense | | | |
| 6401 · Chapter Expenses | <u>1,311.18</u> | <u>62,200.89</u> | <u>62,200.89</u> |
| Total Other Expense | <u>1,311.18</u> | <u>62,200.89</u> | <u>62,200.89</u> |
| Net Other Income | <u>5,518.82</u> | <u>4,369.11</u> | <u>4,369.11</u> |
| Net Income | <u><u>5,518.82</u></u> | <u><u>4,369.11</u></u> | <u><u>4,369.11</u></u> |

California Society of Municipal Finance Officers

Check Detail

December 2022

| Type | Num | Date | Name | Account | Paid Amount |
|-----------------|-------------|------------|-------------------------------------|-------------------------------------|-------------|
| Check | | 12/20/2022 | | 1004 · Bank of America - 1982 | |
| | | | | 6155 · Merchant Fees/Bank Chgs. | (1.25) |
| TOTAL | | | | | (1.25) |
| Check | | 12/31/2022 | West County Wastewater District | 1004 · Bank of America - 1982 | |
| Credit Memo | YM200014278 | 12/01/2022 | | 4525 · Training Event Income | (575.00) |
| TOTAL | | | | | (575.00) |
| Check | | 12/31/2022 | City of Ontario | 1004 · Bank of America - 1982 | |
| Credit Memo | YM200014476 | 12/01/2022 | | 4501.17 · Inland Empire | (65.00) |
| TOTAL | | | | | (65.00) |
| Check | | 12/31/2022 | San Diego Association of Government | 1004 · Bank of America - 1982 | |
| Credit Memo | YM200014214 | 12/01/2022 | | 4501.19 · San Diego County | (40.00) |
| TOTAL | | | | | (40.00) |
| Check | ADP-Nov | 12/13/2022 | ADP, Inc. | 1004 · Bank of America - 1982 | |
| | | | | 2111 · Federal Payroll Withholdings | (1,616.97) |
| | | | | 2112 · State Payroll Withholdings | (703.72) |
| | | | | 6148.20 · Payroll Taxes - Federal | (417.89) |
| TOTAL | | | | | (2,738.58) |
| Check | ADP-Novembe | 12/13/2022 | Rousseau, Jean | 1004 · Bank of America - 1982 | |
| | | | | 6148.10 · Wages | (5,462.50) |
| | | | | 2111 · Federal Payroll Withholdings | 1,616.97 |
| | | | | 2112 · State Payroll Withholdings | 703.72 |
| TOTAL | | | | | (3,141.81) |
| Bill Pmt -Check | BILLPAY | 12/29/2022 | Margaret O'Brien {v} | 1004 · Bank of America - 1982 | |
| Bill | 12212022 | 12/21/2022 | | 6401.05 · East Bay (SF) | (1,196.00) |

California Society of Municipal Finance Officers

Check Detail

December 2022

| | Type | Num | Date | Name | Account | Paid Amount |
|-------|------------------------|------------------|-------------------|--|--------------------------------------|-------------|
| | | | | | 6401.07 · Peninsula | (1,196.00) |
| TOTAL | | | | | | (2,392.00) |
| | Bill Pmt -Check | BILLPAY | 12/29/2022 | Roxanne Muhlmeister {v} | 1004 · Bank of America - 1982 | |
| | Bill | 12082022 | 12/22/2022 | | 6401.19 · San Diego County | (3,020.93) |
| TOTAL | | | | | | (3,020.93) |
| | Bill Pmt -Check | BILLPAY | 12/29/2022 | Sierra Office Supply & Printing | 1004 · Bank of America - 1982 | |
| | Bill | 3801077-0 | 12/28/2022 | | 6112 · Presidents CSMFO-Dinner | (68.40) |
| | Bill | 3801076-0 | 12/29/2022 | | 6112 · Presidents CSMFO-Dinner | (378.00) |
| TOTAL | | | | | | (446.40) |
| | Bill Pmt -Check | BILLPAY | 12/29/2022 | Veronica Bustillos [v] | 1004 · Bank of America - 1982 | |
| | Bill | 12192022 | 12/19/2022 | | 6401.17 · Inland Empire | (344.46) |
| TOTAL | | | | | | (344.46) |
| | Bill Pmt -Check | BILLPAY | 12/29/2022 | Michael Coleman {v} | 1004 · Bank of America - 1982 | |
| | Bill | Oct-Nov-Dec 2022 | 12/27/2022 | | 6146.10 · Coleman Services | (8,859.98) |
| TOTAL | | | | | | (8,859.98) |
| | Bill Pmt -Check | BILLPMT | 12/14/2022 | Cvent, Inc. | 1004 · Bank of America - 1982 | |
| | Bill | 4110131702 | 12/12/2022 | | 1264 · Conference Services | (1,150.00) |
| TOTAL | | | | | | (1,150.00) |
| | Bill Pmt -Check | BILLPMT | 12/14/2022 | Pacific Storage Company | 1004 · Bank of America - 1982 | |
| | Bill | 4216139 | 11/30/2022 | | 6106 · Storage Expense | (73.60) |
| TOTAL | | | | | | (73.60) |
| | Check | EFT | 12/02/2022 | Internal Revenue Service | 1004 · Bank of America - 1982 | |
| | | | | | 6246 · Prior Year Taxes | (340.36) |
| TOTAL | | | | | | (340.36) |

California Society of Municipal Finance Officers

Check Detail

December 2022

| | Type | Num | Date | Name | Account | Paid Amount |
|-------|-----------------|----------------------|------------|----------------------------------|--------------------------------------|-------------|
| | Check | EFT | 12/02/2022 | Merchant Service | 1004 · Bank of America - 1982 | |
| | | | | | 6155 · Merchant Fees/Bank Chgs. | (7,011.66) |
| TOTAL | | | | | | (7,011.66) |
| | Check | EFT | 12/07/2022 | Remote Deposit Fee | 1004 · Bank of America - 1982 | |
| | | | | | 6155 · Merchant Fees/Bank Chgs. | (15.00) |
| TOTAL | | | | | | (15.00) |
| | Check | EFT | 12/23/2022 | ADP, Inc. | 1004 · Bank of America - 1982 | |
| | | | | | 6148.50 · Payroll Processing Expense | (70.00) |
| TOTAL | | | | | | (70.00) |
| | Check | 7556 | 12/01/2022 | Piper Jaffray & Co. | 1004 · Bank of America - 1982 | |
| TOTAL | | | | | | 0.00 |
| | Bill Pmt -Check | 7577 | 12/14/2022 | Barbara Arenado [v] | 1004 · Bank of America - 1982 | |
| | Bill | Chapter Holiday Even | 12/14/2022 | | 6401.16 · Orange County | (1,438.90) |
| TOTAL | | | | | | (1,438.90) |
| | Bill Pmt -Check | 7578 | 12/14/2022 | City of Stanton - V | 1004 · Bank of America - 1982 | |
| | Bill | 0000326 | 12/05/2022 | | 6401.16 · Orange County | (8,702.96) |
| TOTAL | | | | | | (8,702.96) |
| | Bill Pmt -Check | 7579 | 12/14/2022 | Smith Moore and Associates, Inc. | 1004 · Bank of America - 1982 | |
| | Bill | 20220470 | 12/01/2022 | | 6143 · Management Services | (18,734.69) |
| | | | | | 6143 · Management Services | (700.00) |
| TOTAL | | | | | | (19,434.69) |
| | Bill Pmt -Check | 7580 | 12/14/2022 | DJ Umami LLC | 1004 · Bank of America - 1982 | |

California Society of Municipal Finance Officers

Check Detail

December 2022

| | Type | Num | Date | Name | Account | Paid Amount |
|-------|------------------------|----------------------|-------------------|---|--------------------------------------|-------------|
| | Bill | Deposit 2023 | 12/01/2022 | | 1264 · Conference Services | (2,500.00) |
| TOTAL | | | | | | (2,500.00) |
| | Bill Pmt -Check | 7581 | 12/14/2022 | Ella Dining Room & Bar | 1004 · Bank of America - 1982 | |
| | Bill | Deposit 1/31/23 | 12/12/2022 | | 1262 · Facilities Deposits | (10,000.00) |
| TOTAL | | | | | | (10,000.00) |
| | Bill Pmt -Check | 7582 | 12/14/2022 | Morton Golf LLC | 1004 · Bank of America - 1982 | |
| | Bill | 2023 Deposit | 12/01/2022 | | 1262 · Facilities Deposits | (5,041.93) |
| TOTAL | | | | | | (5,041.93) |
| | Bill Pmt -Check | 7583 | 12/14/2022 | Orange Photography, Inc. | 1004 · Bank of America - 1982 | |
| | Bill | 35% Deposit Feb 2023 | 12/14/2022 | | 9530 · Meeting space Additions | (3,644.20) |
| TOTAL | | | | | | (3,644.20) |
| | Bill Pmt -Check | 7584 | 12/29/2022 | Smith Moore and Associates, Inc. | 1004 · Bank of America - 1982 | |
| | Bill | 20220554 | 12/19/2022 | | 6190 · Web and Technology | (69.99) |
| | | | | | 6190 · Web and Technology | (69.99) |
| | Bill | 20220543 | 12/19/2022 | | 6190 · Web and Technology | (2.91) |
| | | | | | 6190 · Web and Technology | (77.99) |
| | | | | | 6190 · Web and Technology | (60.00) |
| | | | | | 6401.16 · Orange County | (1,154.80) |
| | | | | | 6175 · Postage | (124.66) |
| | | | | | 6150 · Office Supplies | (12.50) |
| | | | | | 6190 · Web and Technology | (999.00) |
| | | | | | 6401.11 · Channel Counties | (868.72) |
| | | | | | 6190 · Web and Technology | (792.00) |
| | | | | | 6155 · Merchant Fees/Bank Chgs. | (609.82) |
| | | | | | 6190 · Web and Technology | (77.99) |
| | | | | | 6191 · DataBase Expense | (7,655.53) |
| | | | | | 6165 · Printing | (3.04) |
| | | | | | 6175 · Postage | (13.18) |
| | | | | | 6401.12 · San Gabriel Valley | (1,530.10) |
| | | | | | 6150 · Office Supplies | (12.10) |

California Society of Municipal Finance Officers

Check Detail

December 2022

| Type | Num | Date | Name | Account | Paid Amount |
|------------------------|---------------|-------------------|-----------------------------|---------------------------------------|-------------|
| | | | | 6150 · Office Supplies | (12.50) |
| | | | | 6401.17 · Inland Empire | (11,721.35) |
| | | | | 6401.11 · Channel Counties | (3,603.61) |
| | | | | 9300 · Hosted Event | (14,065.28) |
| | | | | 9300 · Hosted Event | (66.14) |
| | | | | 9300 · Hosted Event | (99.21) |
| TOTAL | | | | | (43,702.41) |
| Bill Pmt -Check | 7585 | 12/29/2022 | The Hartford | 1004 · Bank of America - 1982 | |
| Bill | 12818331 2023 | 12/13/2022 | | 6230 · Insurance | (550.00) |
| TOTAL | | | | | (550.00) |
| Bill Pmt -Check | 7586 | 12/23/2022 | Stephanie Reimer {v} | 1004 · Bank of America - 1982 | |
| Bill | | 10/13/2022 | | 6125 · Board Planning Session-Retreat | (568.69) |
| TOTAL | | | | | (568.69) |



CSMFO Executive Committee

Agenda

December 15, 2022

- Strategic Goals - Executive Committee
 - Succession Planning*
 - Evaluate the Organizational Structure and By-Laws for Opportunities for Change
 - Improve communication between committees and avoid redundancy*
 - Improve goal setting and monitoring for committees and chapters*
- Strategic Goals - Executive Director
 - Succession Planning*
 - Engage new agencies
 - Formalize Board, Committee, and Chapter Orientation and Metrics
 - Improve communication between committees and avoid redundancy*
 - Improve goal setting and monitoring for committees and chapters*
 - Executive Director's Organizational Assessment
- Agenda Items Tracking for December 15th Board Meeting
 - 2023 Operating Budget (Rich Lee)
 - Policies and Procedures Manual Update (Rich Lee)
 - Recommendation for Including Commercial Partners in Leadership (Marcus)
 - 2023 CDC Contract with Debbie Harper (Intro to Acct)
 - Strategic Planning Session Output (Rich)
 - Contract for Web Design Update
- Volunteer of the year

* Responsibility of both the Executive Committee and Executive Director

- Chapter Banner challenges
- 2023 Strategic Goals Matrix update process
- Executive Committee Meeting dates and times for 2023
- Board of Director's Meeting dates and times for 2023
- Succession planning for Michael Coleman's contract, website
- Innovation Reward timing suggested by Recognition Committee



CSMFO Executive Committee

Agenda

January 11, 2023

- 2022 Strategic Goals - Executive Committee
 - Succession Planning*- Completed
 - Evaluate the Organizational Structure and By-Laws for Opportunities for Change - Completed
 - Improve communication between committees and avoid redundancy* - Completed
 - Improve goal setting and monitoring for committees and chapters* - Completed
- 2022 Strategic Goals - Executive Director
 - Succession Planning* - Completed
 - Engage new agencies – Ongoing unfinished business for 2023
 - Formalize Board, Committee, and Chapter Orientation and Metrics – Finished but must be formalized through change in Policies and Procedures Manual
 - Improve communication between committees and avoid redundancy* - Completed
 - Improve goal setting and monitoring for committees and chapters* - Completed
 - Executive Director's Organizational Assessment - Completed
- Agenda Items Tracking for February 3rd Board Meeting
 - Website update contract (Don Garrison)
 - 2023 Action Plan (Rich)
 - 2023 Meeting Schedule (Rich)

* Responsibility of both the Executive Committee and Executive Director

- 2023 Conference Recap and Comments (Rich)
 - Jean's annual evaluation (Closed session)
-
- New staffing proposal from SMA due to Sarah's departure
 - Succession planning for Michael Coleman's contract, website



CSMFO BOARD REPORT

Date February 3, 2023

FROM: Nick Kurns
Career Development Committee Chair

SUBJECT: Agreement for new ABC's of Finance course and Budget Approval

Background:

The 2022 Strategic Action Plan, under the focus area Leadership Identification and Development section, included the goal "Define Finance Officer and Establish Criteria for Leadership Participation". This goal was assigned to an Ad-hoc Committee that identified a potential gap in our course offerings and tasked the Career Development Committee to consider adding training offerings for new members and individuals that are new to government finance.

The Committee reviewed existing course offerings to identify the specific topics that are not sufficiently covered. Based on that review, we requested and received a proposal for an introductory class, "ABCs of Finance".

The "ABC's of Finance" course proposal was submitted by Russ Branson. Russ is the former Finance Director for the City of Roseville and currently provides training and consulting services to public agencies across California, including serving as co-instructor for CSMFO's Budget core course. The proposed course is planned to be a four-hour session, offered at least twice per year for \$100. The course will address the following topics: organizational context, financial basics (funds, major financial documents, financial policies), and legal basics. The draft course outline is provided as an attachment to this report.

Summary of Instructor Pay

Instructor fees for Russ Branson to teach the course will be \$1,000 per course. There will also be a one-time fee of \$2,500 to develop the course. The committee recommends amending the 2023 CDC budget by \$4,500 to cover these costs. Based

on anticipated demand, revenue from course registrations will significantly exceed these costs.

| Course | Pay |
|--------------------------------------|---------|
| ABC's of Finance | |
| <i>2 courses (\$1,000 each)</i> | \$2,000 |
| <i>Course development (one-time)</i> | \$2,500 |
| | \$4,500 |

Recommendation:

That the CSMFO Board of Directors:

1. Authorize the Career Development Chair to work with the Administration Committee to enter an agreement with Russ Branson in accordance with the cost details summarized in this report.
2. Approve increasing the 2023 CDC budget by \$4,500.

Attachment:

The ABC's of Finance Proposal



CSMFO BOARD REPORT

DATE: February 3, 2023

FROM: Don Patterson
Administration Committee

SUBJECT: Contract for Website Design

Background:

The CSMFO website has not had a full redesign in about 10 years. The last visual update was approximately 5 years ago. It is recommended to do a comprehensive redesign of all internet properties (LMS, News, App, Member database, Knowledge Base, etc) used by CSMFO in order to update the association's web presence, reflect current communications priorities, and maintain interest in using the site.

At its meeting on December 1, 2022, the Board authorized the Administration Committee to move forward with a contract for website redesign with Smith Moore and Associates (SMA). Based on feedback received at that meeting, the website redesign will consider the CSMFO style guide, formalizing a process for committees to update pages, and provide a system that allows committees the ability to update their own pages through a content management system. Solicitations for website redesign committee members was sent out the week of January 22, 2023.

Proposed Process

The proposal includes the collaborative process endorsed by the Board in December that will ensure that each committee's communication needs and the Board of Director's priorities are met with the website redesign. This process was designed with input from Justin Lewis from Smith Moore & Associates (SMA).

Timeline and Steps:

- 1 - Committee Involvement [January-April 2023]
- 2 – Organizing/drafting new Information Architecture (i.e., menus) [April – June 2023]
- 3 - Design of the Look and Feel/Content Rewrite [June – July 2023]
- 4 - Development site [August – September 2023]
- 5 - Implementation of new site [Prior to renewals, or perhaps Annual conference]
- 6 - Implement design to other properties

Additional detail for each of the steps in the proposed process is included in the attached draft scope of work and estimate (Attachment 1).

Financial Impact:

Administration consulted with the Justin Lewis of SMA's Information Technology team, which provided a timeline and scope of work. SMA estimates that the complete cost of the project will not exceed \$57,000 and was included in Administration Committee's 2023 budget request for this project.

Recommendation:

- It is recommended that the Board of directors approve the attached contract between CSMFO and SMA for redesign of the association's website.

-

Attachments:

Draft contract is attached.

**Smith Moore and Associates, Inc. and
California Society of Municipal Finance Officers
Letter of Agreement for Professional Services**

This Agreement is entered into effectively as of January, ____2023, by and between Smith Moore and Associates, Inc. a California corporation, hereinafter referred to as “SMA”, and California Society of Municipal Finance Officers, a private, nonprofit corporation., hereinafter referred to as “CSMFO”, hereby agree that SMA will provide professional services to CSMFO pursuant to the term of the Letter of Agreement for Professional Services.

Services. Website Redesign -See Exhibit A for additional details

1. Determine role of the Communications Committee in this project. Then, form a sub-committee to ascertain how the website can support the objectives of each committee. Staff will provide any relevant analytical data around current usage of the website as needed. Then with the help of the committee, ensure that the content on the site will highlight each committee’s key objectives. The committee will also help remove any old content.
2. Draft layout of content and rewrite copy for all pages from suggested changes provided by the Board Liaisons. Then to ensure a consistent voice, and a modern look that promotes CSMFO’s mission and programs.
3. Develop a rough mockup of the CSMFO home page - Allows for up to three rounds of edits from the website committee on the home page.
4. Duplicate existing site and begin coding the new design into the website. Complete revised copy, upon final approval from Board liaisons.
5. Design, rebuild and duplicate the content to the development site.
6. Implement the design on the member communications, Knowledge Base, CSMFO News, Member Database, Phone app, and LMS.

Payment. SMA will bill CSMFO not to exceed \$57,500 total for these services upon completion of this project. The effectiveness, clarity and scope of work gleaned from the logo/brand development planning session will affect the final cost of estimated items of work. The rate for additional design work is \$125 per hour and additional hours will be approved in advance if needed.

All onsite meeting costs (may include but not limited to meeting room space, audio/visual, and food/beverage) are not part of the fees proposed within this agreement.

Duration. This agreement will terminate upon project completion of all six identified phases of this project. This agreement may only be terminated prior to completion with a thirty (30) day notice by either party, extended and/or amended by written agreement between the parties. Should the agreement be terminated prior to completion, SMA will bill CSMFO for the portion of work completed at the time of the termination. The SMA Launch rate is \$125 per hour.

EXECUTED:

Smith Moore & Associates
By:

Catherine Smith
Founder/CEO

Date: _____

California Society of Municipal Finance Officers
By:

Rich Lee
CSMFO President 2023

Date: _____

Exhibit A - CSMFO Website Redesign

Background:

The CSMFO website has not had a full redesign in about 10 years. The last visual update was approximately 5 years ago. We are looking to do a comprehensive redesign of all internet properties used by CSMFO.

Timeline and Steps:

- 1 - Committee Involvement [January-April]
- 2 - Organizing and drafting the new Information Architecture [April - June]
- 3 - Design of the Look and Feel/Content Rewrite [June - July]
- 4 - Development site [August - September]
- 5 - Implementation of new site [Prior to renewals, or perhaps Annual conference]
- 6 - Implement design to other properties

Process:

Step 1

Determine role of the Communications Committee in this project. Then, we want to form a sub-committee consisting of members from CSMFO's committees that have or want content on the website. Minimally, people from: Career Development, Professional Standards, Recognition, Membership, and Student Engagement. The purpose is to ascertain how the website can support the objectives of each committee.

Staff will provide any relevant analytical data around current usage of the website as needed.

Then with the help of the committee, ensure that the content on the site will highlight each committee's key objectives. The committee will also help remove any old content.

Step 2

We will organize the feedback from all queried/interviewed committees. We'll then draft a layout for how the content will look, essentially the menu for the site.

We'll identify and define specific keywords and phrases relevant to the various programs for use in search engine optimization (SEO).

Identify existing websites that are appealing to today's municipal finance officer.

Begin rewriting the copy for all pages (there's currently over 100) from the suggested changes provided by the Board liaisons. Following, we will ensure a consistent voice, and a modern look that promotes CSMFO's mission and programs, incorporating the SEO terms identified earlier.

Step 3

We'll start the mockup of the new look and feel. We will do rough mock ups for the home page based on all gathered input. Then we'll do 3 rounds of edits with the website committee.

After the home page is established, we'll use this to generate some subpage templates which will ensure a consistent look and feel across the entire site.

Step 4

We'll duplicate the existing site to a new instance.
Begin coding the new design into the website.

Completion of revised copy, upon final approval from Board liaisons.

Step 5

We will design, rebuild, and duplicate the content to the development site.

Step 6

We will implement the design on the member communications, Knowledge Base, CSMFO News, Member Database, Phone app, and LMS.

Costs:

We estimate this will cost between \$49,500 to \$57,500.

Time commitment for Volunteers:

We estimate that volunteers on the ad hoc website committee will commit approximately 3 hours per month. The chair will contribute around 4 per month.

Add-Ons:

Do we want advertisements from vendors/sponsors built into the site?
Do we need a marketing campaign for the launch?



CSMFO BOARD REPORT

DATE: February 3, 2023

FROM: Rich Lee, President

SUBJECT: Better Engagement with Early Career Members

Background: As a part of the 2022 Strategic Action Plan, CSMFO aims to have better engagement with early career members, which include, but are not limited to, members that recently graduated, transitioned from either the private sector and/or a CPA firm, and those that are in the first couple of years of their local government finance career. An ad hoc committee, which included the leadership members below, developed questions for local chapter leaders to pose to early career members:

Rich Lee, President
Will Fuentes, Communications Committee Chair
Debbie Rosales, Membership Committee Vice Chair
Amber Johnson, Student Engagement Committee Chair

The questions posed to early career members and the input received through local chapter focus group were as follows:

What drew you to CSMFO? How long ago was that?

Have you partaken in any CSMFO offerings? How are you utilizing your membership so far? If so, which ones? Was it effective? If not, what areas would you have liked them to cover?

In sum, early career members are drawn by the core courses and enjoy networking via local chapter meetings. In particular, they enjoy opportunities to connect with members from other

agencies to see how they are doing things more efficiently, especially those that use the same ERP.

Core courses are key for a member that is new to local government finance. Having the training transition to the virtual space has made it more accessible. For those that recently graduated from college, government accounting is only one chapter that gets glossed over. CSMFO's accounting courses are very beneficial.

They also like roundtables and open forums to bounce ideas off each other.

Early career members have also joined the Cohort Program, which provides a lot of support and resources for answers, to share, and to brainstorm.

The Mentor Program has been a great resource for members that are new to public finance.

Weekend training is highly recommended. The member walked away with key aspects that were very helpful to gain a larger perspective/higher-level understanding.

How can CSMFO enhance your member experience? Is there anything we don't do today that we could offer in the future?

Early career members would like more guidance on GASB pronouncements. GFOA offers this to its members, but they don't see much from CSMFO.

They would also like to see accountant-specific Excel courses that cover organization of processes through cloud-based solutions (i.e. Microsoft Office 365).

CSMFO does not currently provide module-specific types of best practice training, such as accounts receivable, accounts payable, utility billing, etc.

Local chapter meeting presentations assume that the audience has a working knowledge of local government finance fundamentals. It would be helpful for early career members to have content that is more basic and foundational.

For members that are new to CSMFO and local government finance, it would be helpful to identify what training is available. This request could be supported by the Career Development Committee and/or local chapter leadership. In addition, it would be helpful if CSMFO could identify the ideal/target audience for the event/course is, similar to what the Program Committee does for conference sessions.

Tyler Technologies provides knowledge base forums for small groups. Early career members inquired whether CSMFO's Knowledge Base would be able to add additional communities to facilitate a similar small group settings (as opposed to the larger Members Community).

Early career members would like more targeted and strategic communication. For example, future training and other events are noted in the weekly digest, but only shows the next three events on the calendar. They would like to see more core courses and not necessarily chapter meetings, especially for chapter meetings that are not local to their agency. One member mentioned a miscommunication with a Zoom link for the Revenue Fundamentals course that resulted in a large number of registered attendees that were unable to login to the course for 20 minutes; likely an issue with the implementation of the new learning management system (LMS).

What keeps you coming back to CSMFO? What has been your favorite experience as a member? In what ways has CSMFO been helpful to you?

The ubiquitous response was the annual conference for connecting with colleagues. Other responses include local chapter meetings and core courses. Members are big fans of the Mentorship Program, as it provides a safe space to ask questions and serves as a resource for second opinions. They also highly recommend the weekend training. They walked away with key aspects that were very helpful to gain a larger perspective and higher level understanding.

Recommendation: That the Board provide direction, if any, based on responses from the early career member focus groups, including, but not limited to, the addition of strategic plan action items.



Dedicated to Excellence in Municipal Financial Management

CSMFO FINANCE COMMITTEE

Date: December 13, 2022, 7am

Members:

Margaret Moggia, Chair
Brian Mohan, Vice Chair
John Adams, Senior Advisor
Stephen Parker, Board Liaison, Secretary-Treasurer
Jackie Rice, Member
David O'Toole, Member

Present: Margaret, John, Stephen, Dave, Brian

AGENDA

1. Discuss Progress and Timeline on 2022 Work Plan assignments

Brian (lead)

- Understand financial information and improve, if needed, the way it is presented
- Develop historical trends (revenues and expenses) and understand changes to develop future assumptions

Comments/observations

Tasks have been completed. Going forward, Finance Committee will proceed forward with February and August updates.

John (lead)

- Review the reserve policy and make recommendations if any
- (Admin) review due structure and recommend changes for consideration

Comments/observations

Reserve policy may need to be reviewed more into the future as we venture into the long term financial planning. The Due structure changes have been implemented.

Margaret (lead)

- (CDC) understand the costs necessary to support the professional development courses and determine if the appropriate costs are being allocated or should be borne by the courses or general membership
- (Membership) develop pricing differentials for member (government, commercial, student) and non-members benefits

Comments/observations

Costs have been allocated CDC during 2023 budget development and review of non-member pricing should be review as part of 2023 rate review.

Stephen (lead)

- Understand and document future conference-related or other commitments.
- Develop long term forecast and incorporate new projects or initiatives

Comments/observations

Commitments have been documented. Will use the 2023 budget as the foundation to build upon.

2. Policy and Procedures recommendations

- Policy and Procedures manual updates will be a focus for 2023. There are some recommended changes from the other Board policy discussions (ie bylaw review) that have been drafted.

What level of procedures need to be incorporated into the manual.

3. 2023 Action Plan Development

Committee provided input on potential action items for 2023. All current members will continue into the new year.

Long Term Financial Plan

- Long term financial plan development
- Allocation of SMA Staff time
- SMA Contract Renewal and staffing needs impact

Financial Reporting

- Review of Chart of accounts
- Executive Director understanding of the Financial Reports Development
- Development of Semi-annual reports
- Review of Conference Accounting

Policy and Procedures

- Review of current or update for new polices
- Impact of new bylaws for Secretary-Treasurer

4. Other Discussion Items

- 2023 Budget approval on December 15
- Establishment of LT Fiscal Ad Hoc and the role of the full Finance Committee.

Attachments

- none



CSMFO FINANCE COMMITTEE

Date: January 10, 2023, 7am

Members:

Margaret Moggia, Chair
Brian Mohan, Vice Chair
John Adams, Senior Advisor
Stephen Parker, Member
Jackie Rice, Member
David O'Toole, Member

Present: Margaret, Brian, John, Stephen, Jackie, Dave

AGENDA

1. 2022 Work Plan assignments

Completed

- Understand financial information and improve, if needed, the way it is presented
- Develop historical trends (revenues and expenses) and understand changes to develop future assumptions.
- Review the reserve policy and make recommendations if any
- (Admin) review due structure and recommend changes for consideration
- (CDC) understand the costs necessary to support the professional development courses and determine if the appropriate costs are being allocated or should be borne by the courses or general membership
- (Membership) develop pricing differentials for member (government, commercial, student) and non-members benefits
- Understand and document future conference-related or other commitments.

Carry-over to 2023

- Develop long term forecast and incorporate new projects or initiatives

Confirmation on the above items. Work on some areas noted as complete may be revisited as we address the 2023 action plan.

2. 2023 Action Plan Development - Identify leads

Long Term Financial Plan – Lead by Stephen and John

- Long term financial plan development
- Allocation of SMA Staff time
- SMA Contract Renewal and staffing needs impact

Financial Reporting Lead by Brian, supported by Jackie; add budget development to this sub-group

- Review of Chart of accounts
- Executive Director understanding of the Financial Reports Development
- Development of Semi-annual reports
- Review of Conference Accounting

Policy and Procedures Lead by Dave, supported by Margaret

- Review of current or update for new policies
- Impact of new bylaws for Secretary-Treasurer

Each sub-committee should consider work outside of committee time to move forward with work and recommendations to bring forth to the full committee for discussion.

3. Other Discussion Items

- 2023 Committee Schedule

Brian set up new Zoom call for 2023 which will be 9am on 2nd Tuesdays Margaret to send invite to Executive Director.

Join Zoom Meeting

<https://moval.zoom.us/j/86744737046>

Meeting ID: 867 4473 7046

Passcode: 706149

One tap mobile

+16692192599,,86744737046# US (San Jose) 16699006833,,86744737046# US

+(San Jose)

In preparation for the February 3 Board meeting, members should review the December board report on the 2023 budget to bring forward policy discussions for the Board's consideration.

Rich identified Amber Johnson as Board liaison to the Finance Committee.

Attachments

- none