



Wednesday, August 16, 2023
1:00 p.m. – 4:00 p.m.

In Person Meeting
City of San Mateo
San Mateo Public Library – Oak Room
55 West 3rd Ave
San Mateo, CA

Join Zoom Meeting

<https://us02web.zoom.us/j/82523997492?pwd=dFl1TzZucWl5WjNwcWp0UzRVODY2Zz09>

Meeting ID: 825 2399 7492

Passcode: 850572

1. Introduction 1:00 p.m.
 - a. Welcome/Roll Call
 - b. Additions to Agenda
2. Consent Items 1:02 p.m.
 - a. Approval of Minutes from June 2023 Board Meeting
 - b. Approval of June and July 2023 Financials
 - c. Approval of July 2023 Executive Committee Meeting Agenda
 - d. Website Analytics
 - e. Updated Chapter Chair Handbook
 - f. 2024 Annual Conference Contract
 - i. Black Gold Golf Course
3. Discussion/Action Items 1:05 p.m.
 - a. SMA Contract Extension (Jean Rousseau)
 - b. Approval of Contract with MAMS (Jean Rousseau)

- c. Recommended Orientation Plan for New Board Members, Committee Chairs/Vice Chairs, and Chapter Chairs/Vice Chairs (Jean Rousseau)
 - d. Proposed Next Steps to Establish a CSMFO California Certification (Don Patterson/Nick Kurns)
 - e. Define “Finance Officer” and Establish Criteria for Leadership Participation (Rich Lee)
 - f. California Business Roundtable Initiative (Jason Al-Iman)
 - g. By-Laws Update (Jean Rousseau)
 - h. Annual Conference Rates (Ernie Reyna)
 - i. Update on Long Term Financial Plan and Fee Increases (John Adams)
4. Committee Reports 3:05 p.m.
- a. Administration (Kyle Johnson)
 - b. Career Development (Nick Kurns)
 - c. Chapter Chairs (Marcus Pimentel)
 - d. Commercial (Niel Murthy)
 - e. Communications (Will Fuentes)
 - f. Finance (Margaret Moggia)
 - g. Membership (Debbie Rosales)
 - h. Professional Standards (Dan Buffalo)
 - i. Program (Laura Nomura)
 - j. Recognition (James Russell-Field)
 - k. Student Engagement (Michelle Bannigan)
5. Chapter Roundtable 3:25 p.m.
6. Director Roundtable 3:40 p.m.
7. Officer Reports 3:50 p.m.
- a. President (Rich Lee)
 - b. Past President (Marcus Pimentel)
 - c. President-Elect (Ernie Reyna)
8. Other Discussion Items
9. Future Topics

12.Upcoming Meeting:

Virtual Meeting – Thursday, October 26, 2023

13.Adjournment 4:00 p.m.



Thursday, June 15, 2023
2:00 p.m. – 4:00 p.m. Board
of Directors Meeting
Minutes

Janet Saletti
Rich Lee
Craig Boyer
Alberto Preciado
Karla Romero
Brain Mohan
Ryan Pham
Dan Buffalo
Debbie Rosales
Dennis Kaufman
Don Patterson
Grace Castendena
Harriet Commons
James Russell-Field
Jason Al-Iman
Joan Michaels Agulair
John Adams
Kim Scott

Kyle Johnson
Marcus Pimentel
Margaret Moggia
Amber Johnson
Mary Bradley
Nick Kurns
Rae Bowman
Rich Lee
Scott Catlett
Stephanie Reimer
Stephen Parker
Steve Heide
Tori Roberts
Will Fuentes
Ernia Reyna
Del Donatien
Amanda Rae Hall
Janelle Mollgaard

Introduction

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met via zoom on Thursday, June 15, 2023. President Richard Lee convened the meeting and confirmed a quorum was in attendance at 2:01 p.m.

Consent Calendar

The Board addressed the consent calendar, which included the minutes from the April 2023 Board Meeting, approval of the Preliminary April and May 2023 Financials, and Executive Committee Meeting Agendas for May and June 2023.

Amber Johnson moved to amend the April minutes to reflect that the finance chair would be designated as the treasurer. The was seconded by Dennis Kaufman. The motion passed unanimously.

Discussion/Action Items

The board discussed changing the format going forward for the committee chairs to report at the committee chair meetings.

Executive Director Jean Rousseau reviewed the contract with SMA and notified the Board of a 7-10% reduction of commissions. Discussion ensued about separation of SMA/MAMS contract. Janet reviewed 2023 final CSMFO conference report.

Executive Director, Jean Rousseau presented an orientation for plan for new Board Members, Committee Chairs/Vice Chairs, and Chapter Chairs/Vice Chairs. Once finalized, the document will remain a living document on the website and Basecamp.

Margaret Moggia, Finance Committee Chair and other committee members presented a long term strategic financial plan for 2024-2028. Minor additions were requested by Board and all other feedback should be sent to the Finance Committee.

Margaret Moggia, Finance Committee Chair provided an update on the CPFO Program. There have been 4 scholarships awarded this year. Current discussions have been ensuing around further development of a training/certification program directly related to CA content. Everyone is in favor of pursuing this possibility further.

Nick Kurns, Career Development Chair, informed Board of a new core course on financial management and analysis. Based on the success of a webinar on this topic it would be provided in two modules. Would like to move forward with content development in hopes to implement as a pre-conference course.

Dennis Kauffman made a motion to move forward with content development. Jason Al-Iman seconded the motion. The motion passed unanimously.

Committee Reports

Kyle Johnson, Chair, from the Administration committee reported they have been working with SMA for platform options. Working with the CDC and Chapter Chairs to receive more feedback from survey results. Member wide survey is in development to be sent out in a couple weeks.

Nick Kurns, Career Development Chair, discussed the strategic goal for the growing

need for a finance 101 class. Two webinars will be happening in July and registration numbers have been steady across all classes.

Marcus Pimentel reported the Commercial and Administrative committee have been doing great work to assist with the survey and speaker matrix.

The commercial roundtable committee with Neil Murthy is working on developing additional resources for Chapter Chairs and growing membership numbers.

The Communications Committee has been continuing to work on strategic goals.

Membership Committee Chair Debbie Rosales stated volunteer brochure and website update will be split into two separate initiatives. Membership on content communication on disseminating information. Will be reaching out for feedback on input for recruiting.

Margaret Moggia, Finance Chair, reported a subgroup is working on policies and procedures update and will present it in August meeting. Simplifying the annual report so the information is easily digestible.

Dan Buffalo reported that the Professional Standards is partnering with a GFOA and establishing a task force to tap into resources for best practices tool for long term growth and development.

Stephen Parker reported the Programs committee received 16 proposals with 1 additional reminder to submit. Typical to get most after the final reminder.

James Russell-Field reported the Recognition committee has awards season opening July 1. ACFR award may be eliminated. The Executive committee agrees with this decision.

Alberto Preciaco reported the student engagement committee has no July meeting as school is out for summer. Hoping for better engagement with students to attend 2024 conference and working with scholarship committee to achieve that.

Chapter Roundtable

Each chapter reported out on their next meeting dates and upcoming topic names.

Director Roundtable

Jason Al Iman reported a letter is being drafted for CA Business roundtable initiative for Board consideration.

Officer Reports

Rich Lee, President, provided a reminder of policies and next Board meeting.

Executive Director Jean Rousseau reported on great feedback from the conference.

The next board meeting will be held in person on August 16th, 2023. Having no further business to address, the meeting was adjourned at 4:08 p.m.

Respectfully submitted,

Janelle Mollgaard
CSMFO Account Coordinator

California Society of Municipal Finance Officers
Statement of Net Assets
As of June 30, 2023

	<u>Jun 30, 23</u>	<u>Jun 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1004 · Bank of America - 1982				
1050 · Chapter Fund Balances				
1050.03 · North Coast	1,718.07	1,500.00	218.07	14.54%
1050.04 · Sacramento Valley	3,377.90	3,410.67	-32.77	-0.96%
1050.05 · East Bay (SF)	3,970.52	3,522.19	448.33	12.73%
1050.06 · Central Valley	449.48	367.51	81.97	22.3%
1050.07 · Peninsula	0.00	693.74	-693.74	-100.0%
1050.08 · Monterey Bay	-209.11	3,383.99	-3,593.10	-106.18%
1050.09 · South San Joaquin	1,278.83	442.04	836.79	189.3%
1050.10 · Central Coast	1,114.56	1,277.78	-163.22	-12.77%
1050.11 · Channel Counties	-2,189.37	1,581.64	-3,771.01	-238.42%
1050.12 · San Gabriel Valley	910.00	135.94	774.06	569.41%
1050.13 · Central Los Angeles	289.52	353.62	-64.10	-18.13%
1050.14 · South Bay (LA)	7,888.36	4,254.54	3,633.82	85.41%
1050.16 · Orange County	4,780.30	4,183.92	596.38	14.25%
1050.17 · Inland Empire	2,163.46	1,285.62	877.84	68.28%
1050.18 · Coachella Valley	416.53	0.00	416.53	100.0%
1050.19 · San Diego County	1,507.43	1,400.07	107.36	7.67%
1050.20 · Imperial County	80.00	0.00	80.00	100.0%
Total 1050 · Chapter Fund Balances	<u>27,546.48</u>	<u>27,793.27</u>	<u>-246.79</u>	<u>-0.89%</u>
1004 · Bank of America - 1982 - Other	<u>100,005.37</u>	<u>233,692.09</u>	<u>-133,686.72</u>	<u>-57.21%</u>
Total 1004 · Bank of America - 1982	<u>127,551.85</u>	<u>261,485.36</u>	<u>-133,933.51</u>	<u>-51.22%</u>
1040 · Investments LAIF	<u>833,305.61</u>	<u>819,099.47</u>	<u>14,206.14</u>	<u>1.73%</u>
Total Checking/Savings	<u>960,857.46</u>	<u>1,080,584.83</u>	<u>-119,727.37</u>	<u>-11.08%</u>
Accounts Receivable				
1100 · Accounts receivable	<u>600.00</u>	<u>-75.00</u>	<u>675.00</u>	<u>900.0%</u>
Total Accounts Receivable	<u>600.00</u>	<u>-75.00</u>	<u>675.00</u>	<u>900.0%</u>
Other Current Assets				
1080 · Undeposited Funds	50.00	0.00	50.00	100.0%
1103 · Acc Rec-Other	23,630.31	0.00	23,630.31	100.0%
1120 · Accounts Receivable- YM	11,323.00	14,625.00	-3,302.00	-22.58%
1250 · Prepaid Expense - General	0.00	6,000.00	-6,000.00	-100.0%
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	13,250.00	0.00	13,250.00	100.0%
1262 · Facilities Deposits	147,622.63	79,544.00	68,078.63	85.59%
1260 · Prepaid Expense Conference - Other	2,774.28	455.75	2,318.53	508.73%
Total 1260 · Prepaid Expense Conference	<u>163,646.91</u>	<u>79,999.75</u>	<u>83,647.16</u>	<u>104.56%</u>
Total Other Current Assets	<u>198,650.22</u>	<u>100,624.75</u>	<u>98,025.47</u>	<u>97.42%</u>
Total Current Assets	<u>1,160,107.68</u>	<u>1,181,134.58</u>	<u>-21,026.90</u>	<u>-1.78%</u>
TOTAL ASSETS	<u><u>1,160,107.68</u></u>	<u><u>1,181,134.58</u></u>	<u><u>-21,026.90</u></u>	<u><u>-1.78%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts payable	<u>493.47</u>	<u>18,885.71</u>	<u>-18,392.24</u>	<u>-97.39%</u>

California Society of Municipal Finance Officers
Statement of Net Assets
As of June 30, 2023

	<u>Jun 30, 23</u>	<u>Jun 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
Total Accounts Payable	493.47	18,885.71	-18,392.24	-97.39%
Other Current Liabilities				
2003 · A/P Other- SMA Conference	24,646.38	24,646.38	0.00	0.0%
Total Other Current Liabilities	24,646.38	24,646.38	0.00	0.0%
Total Current Liabilities	25,139.85	43,532.09	-18,392.24	-42.25%
Total Liabilities	25,139.85	43,532.09	-18,392.24	-42.25%
Equity				
3020 · Retained earnings	98,606.09	252,765.11	-154,159.02	-60.99%
3100 · Net Assets-Chapters	27,546.48	27,794.27	-247.79	-0.89%
3101 · Operating reserve	153,860.00	153,860.00	0.00	0.0%
3102 · Conference reserve	700,000.00	700,000.00	0.00	0.0%
Net Income	154,955.26	3,183.11	151,772.15	4,768.05%
Total Equity	1,134,967.83	1,137,602.49	-2,634.66	-0.23%
TOTAL LIABILITIES & EQUITY	<u>1,160,107.68</u>	<u>1,181,134.58</u>	<u>-21,026.90</u>	<u>-1.78%</u>

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through June 2023

	<u>Jan - Jun 23</u>	<u>Jan - Jun 22</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES	359,731.25	320,914.96	38,816.29
4500 · PROGRAM REVENUES	1,188,148.08	1,078,979.98	109,168.10
Total Income	<u>1,547,879.33</u>	<u>1,399,894.94</u>	<u>147,984.39</u>
Gross Profit	1,547,879.33	1,399,894.94	147,984.39
Expense			
6100 · OPERATING EXPENSES	279,691.68	247,668.26	32,023.42
6400 · PROGRAM EXPENSES	1,110,688.97	1,121,345.15	-10,656.18
6900 · OTHER EXPENSES	0.00	23,250.00	-23,250.00
9950 · Prior Period Adjustment	400.00	7,068.50	-6,668.50
Total Expense	<u>1,390,780.65</u>	<u>1,399,331.91</u>	<u>-8,551.26</u>
Net Ordinary Income	157,098.68	563.03	156,535.65
Other Income/Expense			
Other Income			
4501 · Chapter Income	27,800.00	7,510.00	20,290.00
49910 · Unidentified Transactions	0.00	0.00	0.00
Total Other Income	<u>27,800.00</u>	<u>7,510.00</u>	<u>20,290.00</u>
Other Expense			
6401 · Chapter Expenses	29,943.42	4,889.92	25,053.50
Total Other Expense	<u>29,943.42</u>	<u>4,889.92</u>	<u>25,053.50</u>
Net Other Income	<u>-2,143.42</u>	<u>2,620.08</u>	<u>-4,763.50</u>
Net Income	<u><u>154,955.26</u></u>	<u><u>3,183.11</u></u>	<u><u>151,772.15</u></u>

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
June 2023

	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense						
Income						
4000 · OPERATING REVENUES						
4100 · Membership Dues						
4110 · Dues - Municipal - Management	3,700.00	163,460.00	122,877.00	40,583.00	133.03%	137,500.00
4115 · Dues - Municipal - Professional	1,200.00	32,375.00	34,900.00	-2,525.00	92.77%	35,000.00
4120 · Dues - Other Gov	300.00	3,400.00	2,900.00	500.00	117.24%	4,000.00
4130 · Dues - Commercial	1,100.00	41,895.00	37,400.00	4,495.00	112.02%	44,000.00
4140 · Dues - Retired	20.00	960.00	1,160.00	-200.00	82.76%	1,200.00
4150 · Dues - Education	0.00	0.00	0.00	0.00	0.0%	0.00
4100 · Membership Dues - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 4100 · Membership Dues	6,320.00	242,090.00	199,237.00	42,853.00	121.51%	221,700.00
4200 · Interest Income	0.00	5,578.75	3,000.00	2,578.75	185.96%	12,000.00
4302 · Magazine Advertising	0.00	1,337.50	4,775.00	-3,437.50	28.01%	10,000.00
4303 · Job Board Post - Member	24,300.00	109,275.00	84,132.00	25,143.00	129.89%	180,000.00
4490 · Budget Awards	50.00	1,450.00	1,750.00	-300.00	82.86%	19,950.00
4502 · Sponsorships - Other						
4502.10 · Sponsorship GFOA Receipt	0.00	0.00	5,000.00	-5,000.00	0.0%	5,000.00
Total 4502 · Sponsorships - Other	0.00	0.00	5,000.00	-5,000.00	0.0%	5,000.00
Total 4000 · OPERATING REVENUES	30,670.00	359,731.25	297,894.00	61,837.25	120.76%	448,650.00
4500 · PROGRAM REVENUES						
4504 · Education income						
4505 · Webinar	25.00	2,250.00				
4520 · Weekend Training						
4525 · Training Event Income	0.00	0.00	0.00	0.00	0.0%	24,000.00
Total 4520 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	24,000.00
4570 · Intro to Government	3,300.00	27,000.00	10,000.00	17,000.00	270.0%	21,000.00
4575 · Investment Accounting	0.00	0.00	600.00	-600.00	0.0%	6,600.00
4590 · Intermediate Government Accounting	9,200.00	32,800.00	40,000.00	-7,200.00	82.0%	45,000.00
4591 · California Local Budgeting	1,000.00	16,750.00	16,500.00	250.00	101.52%	27,000.00
4593 · Capital Assets	0.00	0.00	0.00	0.00	0.0%	6,000.00
4594 · CMTA/CSMFO Course	0.00	0.00	0.00	0.00	0.0%	0.00
4595 · Revenue Fundamentals	0.00	0.00	0.00	0.00	0.0%	10,000.00
4596 · Revenue Fundamentals II	0.00	200.00	0.00	200.00	100.0%	6,000.00
4598 · Leadership Skills	0.00	0.00	0.00	0.00	0.0%	4,500.00
4599 · On Demand Courses	0.00	1,125.00				
Total 4504 · Education income	13,525.00	80,125.00	67,100.00	13,025.00	119.41%	150,100.00
8000 · Conference Revenue						
8100 · Government Registrations						
8102 · Government NonMember	0.00	16,245.00	0.00	16,245.00	100.0%	0.00
8104 · Government Member	0.00	349,720.00	0.00	349,720.00	100.0%	0.00
8115 · Conf-Gov-Full-Norm-Mem	0.00	0.00	0.00	0.00	0.0%	0.00
8100 · Government Registrations - (0.00	0.00	359,060.00	-359,060.00	0.0%	359,060.00
Total 8100 · Government Registrations	0.00	365,965.00	359,060.00	6,905.00	101.92%	359,060.00
8200 · Commercial Registrations						
8226 · Commercial Exhibitor	0.00	59,735.00	0.00	59,735.00	100.0%	0.00
8228 · Commercial NonMember	0.00	20,825.00	0.00	20,825.00	100.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
June 2023

	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
8229 · Commercial Member	0.00	52,170.00	0.00	52,170.00	100.0%	0.00
8231 · Comm Non-Memb-Full-Reg	0.00	0.00	0.00	0.00	0.0%	0.00
8265 · Comm Non-Memb Daily Reg	0.00	3,225.00	0.00	3,225.00	100.0%	0.00
8200 · Commercial Registrations - C	0.00	0.00	123,980.00	-123,980.00	0.0%	123,980.00
Total 8200 · Commercial Registrations	0.00	135,955.00	123,980.00	11,975.00	109.66%	123,980.00
8300 · Pre-Conference Registrations						
8371 · PreConference-Session A	0.00	7,200.00	0.00	7,200.00	100.0%	0.00
8373 · PreConference-Session B	0.00	4,200.00	0.00	4,200.00	100.0%	0.00
8375 · PreConference-Session C	0.00	3,100.00	0.00	3,100.00	100.0%	0.00
8376 · PreConference-Session D	0.00	2,600.00	0.00	2,600.00	100.0%	0.00
8300 · Pre-Conference Registration	0.00	2,000.00	24,000.00	-22,000.00	8.33%	24,000.00
Total 8300 · Pre-Conference Registrations	0.00	19,100.00	24,000.00	-4,900.00	79.58%	24,000.00
8500 · Extra Meals						
8565 · Hosted Evening Event	0.00	4,000.00	0.00	4,000.00	100.0%	0.00
8500 · Extra Meals - Other	0.00	125.00	3,125.00	-3,000.00	4.0%	3,125.00
Total 8500 · Extra Meals	0.00	4,125.00	3,125.00	1,000.00	132.0%	3,125.00
8600 · Event Registrations						
8610 · Golf	0.00	16,565.00	15,675.00	890.00	105.68%	15,675.00
8630 · Pickleball/Tennis	0.00	2,100.00	0.00	2,100.00	100.0%	0.00
8600 · Event Registrations - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8600 · Event Registrations	0.00	18,665.00	15,675.00	2,990.00	119.08%	15,675.00
8700 · Exhibitors Fees						
8703 · Sapphire Exhibitor	0.00	91,000.00	119,000.00	-28,000.00	76.47%	119,000.00
8715 · Gold Package	0.00	246,000.00	240,000.00	6,000.00	102.5%	240,000.00
8725 · Silver Package	0.00	38,125.00	37,500.00	625.00	101.67%	37,500.00
8735 · Diamond Package	0.00	130,000.00	104,000.00	26,000.00	125.0%	104,000.00
Total 8700 · Exhibitors Fees	0.00	505,125.00	500,500.00	4,625.00	100.92%	500,500.00
8800 · Sponsorships						
8830 · Non-Exhibitor Sponsor 8830	0.00	12,000.00	18,000.00	-6,000.00	66.67%	18,000.00
8872 · Additional Sponsorship Mon	0.00	250.00	0.00	250.00	100.0%	0.00
8800 · Sponsorships - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8800 · Sponsorships	0.00	12,250.00	18,000.00	-5,750.00	68.06%	18,000.00
8900 · Conference Miscellaneous						
8905 · Misc Conference Income	0.00	10,216.84				
8915 · Hotel Rebate	0.00	20,160.00	3,675.00	16,485.00	548.57%	3,675.00
8920 · Super Bowl Squares - Confe	0.00	460.00				
8925 · Charitable Donations - Confe	0.00	-26,328.76				
8950 · Virtual Conference Registrati	0.00	42,330.00	70,500.00	-28,170.00	60.04%	70,500.00
8900 · Conference Miscellaneous -	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8900 · Conference Miscellaneous	0.00	46,838.08	74,175.00	-27,336.92	63.15%	74,175.00
Total 8000 · Conference Revenue	0.00	1,108,023.08	1,118,515.00	-10,491.92	99.06%	1,118,515.00
Total 4500 · PROGRAM REVENUES	13,525.00	1,188,148.08	1,185,615.00	2,533.08	100.21%	1,268,615.00
Total Income	44,195.00	1,547,879.33	1,483,509.00	64,370.33	104.34%	1,717,265.00
Gross Profit	44,195.00	1,547,879.33	1,483,509.00	64,370.33	104.34%	1,717,265.00
Expense						
6100 · OPERATING EXPENSES						
6105 · Marketing/Membership	263.84	1,527.10	11,250.00	-9,722.90	13.57%	11,250.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
June 2023

	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
6106 · Storage Expense	0.00	388.85	510.00	-121.15	76.25%	1,000.00
6110 · President's Expense						
6111 · Presidents CSMFO- Gifts	0.00	0.00	0.00	0.00	0.0%	0.00
6112 · Presidents CSMFO-Dinner	0.00	0.00	0.00	0.00	0.0%	0.00
6110 · President's Expense - Other	0.00	2,160.47	1,500.00	660.47	144.03%	3,100.00
Total 6110 · President's Expense	0.00	2,160.47	1,500.00	660.47	144.03%	3,100.00
6115 · Board of Directors						
6116 · Board Meeting Expenses	0.00	716.66	7,919.00	-7,202.34	9.05%	10,000.00
Total 6115 · Board of Directors	0.00	716.66	7,919.00	-7,202.34	9.05%	10,000.00
6120 · Committee/Chapter Support						
6121 · Committee Support	0.00	0.00	0.00	0.00	0.0%	0.00
6122 · Chapter Support	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6120 · Committee/Chapter Support	0.00	0.00	0.00	0.00	0.0%	0.00
6125 · Board Planning Session-Retreat	0.00	0.00	0.00	0.00	0.0%	55,000.00
6140 · Management Services						
6143 · Management Services	15,827.00	93,962.00	94,942.00	-980.00	98.97%	189,880.00
6146 · Consultants						
6146.10 · Coleman Services	0.00	5,050.00	13,850.00	-8,800.00	36.46%	27,700.00
6146.20 · CDC - Support	0.00	4,000.00	8,500.00	-4,500.00	47.06%	17,000.00
6146 · Consultants - Other	0.00	0.00	2,500.00	-2,500.00	0.0%	2,500.00
Total 6146 · Consultants	0.00	9,050.00	24,850.00	-15,800.00	36.42%	47,200.00
6147 · Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%	2,000.00
6470 · Webinar Program Services	0.00	5,000.00	0.00	5,000.00	100.0%	0.00
6140 · Management Services - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6140 · Management Services	15,827.00	108,012.00	121,792.00	-13,780.00	88.69%	239,080.00
6148 · Payroll						
6148.10 · Wages	6,612.50	40,940.00	36,000.00	4,940.00	113.72%	72,000.00
6148.20 · Payroll Taxes - Federal	505.86	3,439.92	2,754.00	685.92	124.91%	5,508.00
6148.30 · Payroll Taxes - State	0.00	0.00	0.00	0.00	0.0%	0.00
6148.50 · Payroll Processing Expenses	73.50	430.50	420.00	10.50	102.5%	840.00
6148.63 · Executive Director - Outreach	3,367.66	6,013.25	5,000.00	1,013.25	120.27%	10,000.00
Total 6148 · Payroll	10,559.52	50,823.67	44,174.00	6,649.67	115.05%	88,348.00
6150 · Office Supplies	62.64	1,748.28	402.00	1,346.28	434.9%	800.00
6155 · Merchant Fees/Bank Chgs.	1,328.88	27,348.15	17,860.00	9,488.15	153.13%	40,000.00
6160 · Awards	2,289.09	2,289.09	2,087.00	202.09	109.68%	3,364.00
6165 · Printing						
6166 · Printing, copying, and admin	0.00	640.22	2,002.00	-1,361.78	31.98%	4,000.00
6167 · Directory	0.00	8,128.43	0.00	8,128.43	100.0%	6,600.00
6165 · Printing - Other	2.08	22.56	0.00	22.56	100.0%	0.00
Total 6165 · Printing	2.08	8,791.21	2,002.00	6,789.21	439.12%	10,600.00
6170 · Magazine	0.00	10,283.99	11,400.00	-1,116.01	90.21%	11,500.00
6175 · Postage	40.30	1,790.76	1,020.00	770.76	175.57%	2,000.00
6185 · Telephone/Bridge Calls	41.93	293.38	505.00	-211.62	58.1%	1,000.00
6190 · Web and Technology						
6191 · DataBase Expense	0.00	0.00	0.00	0.00	0.0%	28,500.00
6192 · Web site	0.00	2,500.00	0.00	2,500.00	100.0%	4,838.00
6195 · Web Site Hosting Fee	0.00	0.00	1,200.00	-1,200.00	0.0%	2,400.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
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	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
6198 · Technology Initiatives	-32.32	-32.32				
6190 · Web and Technology - Other	337.88	11,197.80	39,200.00	-28,002.20	28.57%	78,200.00
Total 6190 · Web and Technology	305.56	13,665.48	40,400.00	-26,734.52	33.83%	113,938.00
6200 · Travel/Staff Expenses	85.00	2,420.85	5,000.00	-2,579.15	48.42%	5,000.00
6220 · Audit & Tax Filing	0.00	0.00	0.00	0.00	0.0%	9,420.00
6230 · Insurance	0.00	1,578.00	2,900.00	-1,322.00	54.41%	3,500.00
6240 · Taxes						
6242 · Current Year Taxes	9,000.00	22,377.00	0.00	22,377.00	100.0%	30,000.00
6246 · Prior Year Taxes	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6240 · Taxes	9,000.00	22,377.00	0.00	22,377.00	100.0%	30,000.00
6250 · Miscellaneous	0.00	0.00	2,250.00	-2,250.00	0.0%	4,500.00
6255 · GFOA Reception	10,691.74	14,246.74	15,500.00	-1,253.26	91.91%	15,500.00
6260 · Donations	0.00	9,230.00	25,000.00	-15,770.00	36.92%	25,000.00
Total 6100 · OPERATING EXPENSES	50,497.58	279,691.68	313,471.00	-33,779.32	89.22%	683,900.00
6400 · PROGRAM EXPENSES						
6404 · Education Expenses						
6420 · Weekend Training Exp	0.00	0.00	0.00	0.00	0.0%	31,350.00
6430 · Intro to Government Exp						
6430.10 · Intro to Govt Account - Re	1,500.00	1,500.00				
Total 6430 · Intro to Government Exp	1,500.00	1,500.00				
6480 · Intermediate Governmental Ac	2,750.00	5,500.00	7,930.00	-2,430.00	69.36%	15,858.00
6491 · CA Local Budgeting Expense	0.00	3,000.00	4,326.00	-1,326.00	69.35%	14,417.00
6494 · Webinar Expenses	0.00	0.00	21,496.00	-21,496.00	0.0%	43,000.00
6595 · Revenue Fundamental	0.00	0.00	0.00	0.00	0.0%	10,092.00
6596 · Revenue Fundamental Expens	0.00	2,000.00				
6598 · Leadership Skills Exp	0.00	0.00	0.00	0.00	0.0%	2,883.00
Total 6404 · Education Expenses	4,250.00	12,000.00	33,752.00	-21,752.00	35.55%	117,600.00
9000 · Conference Expenses						
9100 · Food & Beverage Expense						
9105 · Registration Prep-Lunch	0.00	211.87	0.00	211.87	100.0%	0.00
9115 · Wednesday-Breakfast	0.00	500.25				
9125 · Wednesday-Lunch	0.00	90,454.18	0.00	90,454.18	100.0%	0.00
9135 · Wednesday-Food-Exhibitor F	0.00	25,282.32	0.00	25,282.32	100.0%	0.00
9138 · Wednesday-Beverage-Exhibi	0.00	12,074.65	0.00	12,074.65	100.0%	0.00
9140 · Thursday-Breakfast-Chapter	0.00	1,665.23	0.00	1,665.23	100.0%	0.00
9143 · Thursday-Breakfast	0.00	45,114.26	0.00	45,114.26	100.0%	0.00
9147 · Thursday-Lunch	0.00	97,111.04	0.00	97,111.04	100.0%	0.00
9148 · Thursday-PM Break	0.00	17,735.77	0.00	17,735.77	100.0%	0.00
9150 · Friday-Breakfast	0.00	35,413.08	0.00	35,413.08	100.0%	0.00
9155 · Friday-Lunch	0.00	2,741.19	0.00	2,741.19	100.0%	0.00
9195 · Water for Sessions	0.00	4,636.42				
9197 · Food&Beverage-Other	0.00	19,065.41	0.00	19,065.41	100.0%	0.00
9100 · Food & Beverage Expense -	0.00	0.00	351,360.00	-351,360.00	0.0%	351,360.00
Total 9100 · Food & Beverage Expens	0.00	352,005.67	351,360.00	645.67	100.18%	351,360.00
9200 · President's Dinners						
9210 · President's Dinner - Food & I	0.00	28,992.87	0.00	28,992.87	100.0%	0.00
9220 · Entertain-Transport-Decor-F	0.00	1,576.22	0.00	1,576.22	100.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
June 2023

	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
9250 · Pres Dinner-Out of State Guest	0.00	2,275.85	0.00	2,275.85	100.0%	0.00
9200 · President's Dinners - Other	0.00	0.00	41,860.00	-41,860.00	0.0%	41,860.00
Total 9200 · President's Dinners	0.00	32,844.94	41,860.00	-9,015.06	78.46%	41,860.00
9300 · Hosted Event						
9310 · Event Entertainment	0.00	10,730.23	0.00	10,730.23	100.0%	0.00
9320 · Event Food	0.00	60,010.72	0.00	60,010.72	100.0%	0.00
9321 · Event Bar	0.00	0.00	0.00	0.00	0.0%	0.00
9330 · Event Decor	0.00	0.00	0.00	0.00	0.0%	0.00
9340 · Event Other	0.00	2,620.00	0.00	2,620.00	100.0%	0.00
9300 · Hosted Event - Other	0.00	0.00	96,500.00	-96,500.00	0.0%	96,500.00
Total 9300 · Hosted Event	0.00	73,360.95	96,500.00	-23,139.05	76.02%	96,500.00
9400 · Meetings and Training						
9410 · Speakers-Honorarium	0.00	40,500.00	39,500.00	1,000.00	102.53%	39,500.00
9420 · Speaker-Expenses-Lodging	0.00	3,472.55	6,149.00	-2,676.45	56.47%	6,149.00
9430 · Speaker-Expenses-Transport	0.00	55.02				
9445 · Speaker-Expenses-Misc	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9400 · Meetings and Training	0.00	44,027.57	45,649.00	-1,621.43	96.45%	45,649.00
9450 · Comps						
9460 · Other Guests Lodging (OOS)	0.00	2,025.93	4,580.00	-2,554.07	44.23%	4,580.00
9462 · Comps - Other	0.00	2,738.85	2,374.00	364.85	115.37%	2,374.00
9465 · Board Scholarships	0.00	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 9450 · Comps	0.00	4,764.78	7,954.00	-3,189.22	59.9%	7,954.00
9475 · Meetings						
9476 · Audio Visual and Lighting	0.00	222,425.32	0.00	222,425.32	100.0%	0.00
9477 · Virtual Platform	0.00	14,580.00	0.00	14,580.00	100.0%	0.00
9478 · General Session - Addl' prod	0.00	2,916.80	0.00	2,916.80	100.0%	0.00
9479 · WiFi Internet	0.00	35,009.17	0.00	35,009.17	100.0%	0.00
9480 · Electric Power/Rigging	0.00	21,564.17	0.00	21,564.17	100.0%	0.00
9481 · Reg/Attendance Tracking	0.00	40,341.14	0.00	40,341.14	100.0%	0.00
9485 · Convention/Hotel Other Cost	0.00	76,215.20	0.00	76,215.20	100.0%	0.00
9475 · Meetings - Other	0.00	0.00	421,433.00	-421,433.00	0.0%	421,433.00
Total 9475 · Meetings	0.00	413,051.80	421,433.00	-8,381.20	98.01%	421,433.00
9490 · Pre-Conference Workshop						
9494 · Food & Beverage	0.00	2,018.00	2,630.00	-612.00	76.73%	2,630.00
9495 · Speaker Fees	0.00	3,660.52				
9496 · Pre-Conference-Other	0.00	800.00				
Total 9490 · Pre-Conference Workshop	0.00	6,478.52	2,630.00	3,848.52	246.33%	2,630.00
9500 · Exhibits						
9510 · Decorator Booth Fee	0.00	17,037.54	18,943.00	-1,905.46	89.94%	18,943.00
9530 · Meeting space Additions	0.00	10,412.00	10,500.00	-88.00	99.16%	10,500.00
9540 · Security	0.00	1,339.50	1,250.00	89.50	107.16%	1,250.00
9545 · Exhibit hall game	0.00	117.20	500.00	-382.80	23.44%	500.00
9550 · Sponsor Branded Items	0.00	9,197.78	10,550.00	-1,352.22	87.18%	10,550.00
9500 · Exhibits - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9500 · Exhibits	0.00	38,104.02	41,743.00	-3,638.98	91.28%	41,743.00
9600 · Entertainment/Gifts						
9610 · Conference Gifts/Attendees	0.00	460.22	0.00	460.22	100.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
June 2023

	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
9620 · Speaker/Board/Committee M	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9600 · Entertainment/Gifts	0.00	460.22	0.00	460.22	100.0%	0.00
9700 · Other Activities						
9732 · Golf Tournament Expenses	0.00	12,220.61	14,050.00	-1,829.39	86.98%	14,050.00
9750 · Other Event Expenses	0.00	3,440.92	0.00	3,440.92	100.0%	0.00
Total 9700 · Other Activities	0.00	15,661.53	14,050.00	1,611.53	111.47%	14,050.00
9800 · Administration - Conference						
9805 · Conference Marketing	0.00	0.00	0.00	0.00	0.0%	0.00
9810 · Conference Contract Service	0.00	80,267.52	78,890.00	1,377.52	101.75%	78,890.00
9815 · Printing/Copy/Conference M	0.00	5,670.83	5,000.00	670.83	113.42%	5,000.00
9818 · Office/Telephones/Printer	0.00	0.00	500.00	-500.00	0.0%	500.00
9820 · President Expenses	0.00	474.68	500.00	-25.32	94.94%	500.00
9831 · Supplies-Badges-Ribbons-E	0.00	3,445.88	500.00	2,945.88	689.18%	500.00
9840 · Postage & Shipping	0.00	0.00	500.00	-500.00	0.0%	500.00
9875 · Signage	0.00	3,640.71	3,000.00	640.71	121.36%	3,000.00
9890 · Conference Committee Expe	0.00	11,175.58	16,000.00	-4,824.42	69.85%	16,000.00
9895 · Staff Exp Inc. Lodging & Tra	0.00	13,253.77	14,000.00	-746.23	94.67%	14,000.00
Total 9800 · Administration - Confere	0.00	117,928.97	118,890.00	-961.03	99.19%	118,890.00
9000 · Conference Expenses - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9000 · Conference Expenses	0.00	1,098,688.97	1,142,069.00	-43,380.03	96.2%	1,142,069.00
Total 6400 · PROGRAM EXPENSES	4,250.00	1,110,688.97	1,175,821.00	-65,132.03	94.46%	1,259,669.00
6900 · OTHER EXPENSES						
6970 · One-Time Budgeted Expenses	0.00	0.00	1,200.00	-1,200.00	0.0%	1,200.00
Total 6900 · OTHER EXPENSES	0.00	0.00	1,200.00	-1,200.00	0.0%	1,200.00
9950 · Prior Period Adjustment	0.00	400.00	0.00	400.00	100.0%	0.00
Total Expense	54,747.58	1,390,780.65	1,490,492.00	-99,711.35	93.31%	1,944,769.00
Net Ordinary Income	-10,552.58	157,098.68	-6,983.00	164,081.68	-2,249.73%	-227,504.00
Other Income/Expense						
Other Income						
4501 · Chapter Income						
4501.03 · North Coast	150.00	1,650.00	0.00	1,650.00	100.0%	0.00
4501.04 · Sacramento Valley	290.00	1,480.00	0.00	1,480.00	100.0%	0.00
4501.05 · East Bay (SF)	0.00	850.00	0.00	850.00	100.0%	0.00
4501.06 · Central Valley	0.00	300.00				
4501.08 · Monterey Bay	0.00	1,650.00				
4501.09 · South San Joaquin	0.00	0.00	0.00	0.00	0.0%	0.00
4501.11 · Channel Counties	490.00	665.00	0.00	665.00	100.0%	0.00
4501.12 · San Gabriel Valley	880.00	850.00	0.00	850.00	100.0%	0.00
4501.13 · Central Los Angeles	0.00	1,505.00	0.00	1,505.00	100.0%	0.00
4501.14 · South Bay (LA)	1,320.00	1,830.00	0.00	1,830.00	100.0%	0.00
4501.16 · Orange County	990.00	5,445.00	0.00	5,445.00	100.0%	0.00
4501.17 · Inland Empire	1,645.00	9,305.00	0.00	9,305.00	100.0%	0.00
4501.18 · Coachella Valley	20.00	930.00				
4501.19 · San Diego County	1,260.00	1,260.00	0.00	1,260.00	100.0%	0.00
4501.20 · Imperial County	60.00	80.00				
4501.21 · Bay Area (Peninsula-East Bay	0.00	0.00	0.00	0.00	0.0%	0.00
4501 · Chapter Income - Other	0.00	0.00	50,002.00	-50,002.00	0.0%	100,000.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
June 2023

	Jun 23	Jan - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 4501 · Chapter Income	7,105.00	27,800.00	50,002.00	-22,202.00	55.6%	100,000.00
Total Other Income	7,105.00	27,800.00	50,002.00	-22,202.00	55.6%	100,000.00
Other Expense						
6401 · Chapter Expenses						
6401.79 · Current Year Chapter Expenses						
6401.01 · Northwest Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.02 · Northeast Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.03 · North Coast	0.00	265.46	0.00	265.46	100.0%	0.00
6401.04 · Sacramento Valley	0.00	2,129.83	0.00	2,129.83	100.0%	0.00
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.0%	0.00
6401.06 · Central Valley	0.00	54.81	0.00	54.81	100.0%	0.00
6401.07 · Peninsula	0.00	0.00	0.00	0.00	0.0%	0.00
6401.08 · Monterey Bay	0.00	5,079.88	0.00	5,079.88	100.0%	0.00
6401.09 · South San Joaquin	0.00	0.00	0.00	0.00	0.0%	0.00
6401.10 · Central Coast	0.00	0.00	0.00	0.00	0.0%	0.00
6401.11 · Channel Counties	292.37	2,854.37	0.00	2,854.37	100.0%	0.00
6401.12 · San Gabriel Valley	0.00	837.25	0.00	837.25	100.0%	0.00
6401.13 · Central Los Angeles	0.00	1,255.75	0.00	1,255.75	100.0%	0.00
6401.14 · South Bay (LA)	725.00	1,225.00	0.00	1,225.00	100.0%	0.00
6401.15 · Desert Mountain	0.00	0.00	0.00	0.00	0.0%	0.00
6401.16 · Orange County	1,738.24	5,943.89	0.00	5,943.89	100.0%	0.00
6401.17 · Inland Empire	2,958.95	9,096.46	0.00	9,096.46	100.0%	0.00
6401.18 · Coachella Valley	513.47	513.47	0.00	513.47	100.0%	0.00
6401.19 · San Diego County	687.25	687.25	0.00	687.25	100.0%	0.00
6401.20 · Imperial County	0.00	0.00	0.00	0.00	0.0%	0.00
6401.79 · Current Year Chapter Expenses	0.00	0.00	50,502.00	-50,502.00	0.0%	101,000.00
Total 6401.79 · Current Year Chapter Expenses	6,915.28	29,943.42	50,502.00	-20,558.58	59.29%	101,000.00
Total 6401 · Chapter Expenses	6,915.28	29,943.42	50,502.00	-20,558.58	59.29%	101,000.00
Total Other Expense	6,915.28	29,943.42	50,502.00	-20,558.58	59.29%	101,000.00
Net Other Income	189.72	-2,143.42	-500.00	-1,643.42	428.68%	-1,000.00
Net Income	-10,362.86	154,955.26	-7,483.00	162,438.26	-2,070.76%	-228,504.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through June 2023

	<u>Jan - Jun 23</u>	<u>Jan - Jun 22</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES			
4100 · Membership Dues			
4110 · Dues - Municipal - Management	163,460.00	157,250.00	6,210.00
4115 · Dues - Municipal - Professional	32,375.00	0.00	32,375.00
4120 · Dues - Other Gov	3,400.00	3,150.00	250.00
4130 · Dues - Commercial	41,895.00	34,100.00	7,795.00
4140 · Dues - Retired	960.00	820.00	140.00
4150 · Dues - Education	0.00	0.00	0.00
4100 · Membership Dues - Other	0.00	0.00	0.00
Total 4100 · Membership Dues	<u>242,090.00</u>	<u>195,320.00</u>	<u>46,770.00</u>
4200 · Interest Income	5,578.75	644.96	4,933.79
4302 · Magazine Advertising	1,337.50	4,275.00	-2,937.50
4303 · Job Board Post - Member	109,275.00	113,925.00	-4,650.00
4490 · Budget Awards	1,450.00	1,750.00	-300.00
4502 · Sponsorships - Other			
4502.10 · Sponsorship GFOA Reception	0.00	5,000.00	-5,000.00
Total 4502 · Sponsorships - Other	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>
Total 4000 · OPERATING REVENUES	<u>359,731.25</u>	<u>320,914.96</u>	<u>38,816.29</u>
4500 · PROGRAM REVENUES			
4504 · Education income			
4505 · Webinar	2,250.00	0.00	2,250.00
4520 · Weekend Training			
4525 · Training Event Income	0.00	0.00	0.00
Total 4520 · Weekend Training	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
4570 · Intro to Government	27,000.00	7,250.00	19,750.00
4575 · Investment Accounting	0.00	600.00	-600.00
4590 · Intermediate Government Acct	32,800.00	44,212.50	-11,412.50
4591 · California Local Budgeting	16,750.00	13,500.00	3,250.00
4593 · Capital Assets	0.00	0.00	0.00
4595 · Revenue Fundamentals	0.00	1,600.00	-1,600.00
4596 · Revenue Fundamentals II	200.00	0.00	200.00
4599 · On Demand Courses	1,125.00	0.00	1,125.00
Total 4504 · Education income	<u>80,125.00</u>	<u>67,162.50</u>	<u>12,962.50</u>
8000 · Conference Revenue			
8100 · Government Registrations			
8102 · Government NonMember	16,245.00	13,950.00	2,295.00
8104 · Government Member	349,720.00	311,660.00	38,060.00
8115 · Conf-Gov-Full-Norm-Mem	0.00	2,140.00	-2,140.00
Total 8100 · Government Registrations	<u>365,965.00</u>	<u>327,750.00</u>	<u>38,215.00</u>
8200 · Commercial Registrations			
8226 · Commercial Exhibitor	59,735.00	53,815.00	5,920.00
8228 · Commercial NonMember	20,825.00	25,410.00	-4,585.00
8229 · Commercial Member	52,170.00	29,793.00	22,377.00
8231 · Comm Non-Memb-Full-Reg	0.00	1,515.00	-1,515.00
8265 · Comm Non-Memb Daily Regular	3,225.00	3,420.00	-195.00
8200 · Commercial Registrations - Other	0.00	0.00	0.00

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Total 8200 · Commercial Registrations	135,955.00	113,953.00	22,002.00
8300 · Pre-Conference Registrations			
8371 · PreConference-Session A	7,200.00	0.00	7,200.00
8373 · PreConference-Session B	4,200.00	0.00	4,200.00
8375 · PreConference-Session C	3,100.00	0.00	3,100.00
8376 · PreConference-Session D	2,600.00	0.00	2,600.00
8300 · Pre-Conference Registrations - Other	2,000.00	13,540.00	-11,540.00
Total 8300 · Pre-Conference Registrations	19,100.00	13,540.00	5,560.00
8500 · Extra Meals			
8565 · Hosted Evening Event	4,000.00	0.00	4,000.00
8500 · Extra Meals - Other	125.00	5,075.00	-4,950.00
Total 8500 · Extra Meals	4,125.00	5,075.00	-950.00
8600 · Event Registrations			
8610 · Golf	16,565.00	18,340.00	-1,775.00
8630 · Pickleball/Tennis	2,100.00	385.00	1,715.00
Total 8600 · Event Registrations	18,665.00	18,725.00	-60.00
8700 · Exhibitors Fees			
8703 · Sapphire Exhibitor	91,000.00	101,500.00	-10,500.00
8715 · Gold Package	246,000.00	193,562.50	52,437.50
8725 · Silver Package	38,125.00	40,625.00	-2,500.00
8735 · Diamond Package	130,000.00	90,000.00	40,000.00
Total 8700 · Exhibitors Fees	505,125.00	425,687.50	79,437.50
8800 · Sponsorships			
8830 · Non-Exhibitor Sponsor 8830	12,000.00	14,000.00	-2,000.00
8872 · Additional Sponsorship Monies	250.00	5,062.50	-4,812.50
8800 · Sponsorships - Other	0.00	0.00	0.00
Total 8800 · Sponsorships	12,250.00	19,062.50	-6,812.50
8900 · Conference Miscellaneous			
8905 · Misc Conference Income	10,216.84	0.00	10,216.84
8915 · Hotel Rebate	20,160.00	10,074.48	10,085.52
8920 · Super Bowl Squares - Conference	460.00	0.00	460.00
8925 · Charitable Donations - Conferen	-26,328.76	0.00	-26,328.76
8950 · Virtual Conference Registration	42,330.00	77,950.00	-35,620.00
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00
Total 8900 · Conference Miscellaneous	46,838.08	88,024.48	-41,186.40
Total 8000 · Conference Revenue	1,108,023.08	1,011,817.48	96,205.60
Total 4500 · PROGRAM REVENUES	1,188,148.08	1,078,979.98	109,168.10
Total Income	1,547,879.33	1,399,894.94	147,984.39
Gross Profit	1,547,879.33	1,399,894.94	147,984.39
Expense			
6100 · OPERATING EXPENSES			
6105 · Marketing/Membership	1,527.10	5,603.67	-4,076.57
6106 · Storage Expense	388.85	29.08	359.77
6110 · President's Expense			
6111 · Presidents CSMFO- Gifts	0.00	57.75	-57.75
6110 · President's Expense - Other	2,160.47	9,357.45	-7,196.98
Total 6110 · President's Expense	2,160.47	9,415.20	-7,254.73
6115 · Board of Directors			

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6116 · Board Meeting Expenses	716.66	4,738.40	-4,021.74
Total 6115 · Board of Directors	716.66	4,738.40	-4,021.74
6140 · Management Services			
6143 · Management Services	93,962.00	91,162.00	2,800.00
6146 · Consultants			
6146.10 · Coleman Services	5,050.00	10,641.62	-5,591.62
6146.20 · CDC - Support	4,000.00	2,700.00	1,300.00
6146 · Consultants - Other	0.00	6,000.00	-6,000.00
Total 6146 · Consultants	9,050.00	19,341.62	-10,291.62
6147 · Professional Fees	0.00	357.50	-357.50
6470 · Webinar Program Services	5,000.00	5,000.00	0.00
6140 · Management Services - Other	0.00	2,800.00	-2,800.00
Total 6140 · Management Services	108,012.00	118,661.12	-10,649.12
6148 · Payroll			
6148.10 · Wages	40,940.00	25,777.25	15,162.75
6148.20 · Payroll Taxes - Federal	3,439.92	2,013.96	1,425.96
6148.30 · Payroll Taxes - State	0.00	245.01	-245.01
6148.50 · Payroll Processing Expense	430.50	280.00	150.50
6148.63 · Executive Director - Outreach	6,013.25	0.00	6,013.25
Total 6148 · Payroll	50,823.67	28,316.22	22,507.45
6150 · Office Supplies	1,748.28	667.80	1,080.48
6155 · Merchant Fees/Bank Chgs.	27,348.15	24,763.00	2,585.15
6160 · Awards	2,289.09	5,336.14	-3,047.05
6165 · Printing			
6166 · Printing, copying, and admin	640.22	34.92	605.30
6167 · Directory	8,128.43	0.00	8,128.43
6165 · Printing - Other	22.56	0.00	22.56
Total 6165 · Printing	8,791.21	34.92	8,756.29
6170 · Magazine	10,283.99	10,988.13	-704.14
6175 · Postage	1,790.76	228.69	1,562.07
6185 · Telephone/Bridge Calls	293.38	226.56	66.82
6190 · Web and Technology			
6191 · DataBase Expense	0.00	228.53	-228.53
6192 · Web site	2,500.00	2,500.00	0.00
6195 · Web Site Hosting Fee	0.00	2,165.95	-2,165.95
6198 · Technology Initiatives	-32.32	0.00	-32.32
6190 · Web and Technology - Other	11,197.80	12,999.45	-1,801.65
Total 6190 · Web and Technology	13,665.48	17,893.93	-4,228.45
6200 · Travel/Staff Expenses	2,420.85	2,449.32	-28.47
6230 · Insurance	1,578.00	2,118.00	-540.00
6240 · Taxes			
6242 · Current Year Taxes	22,377.00	0.00	22,377.00
Total 6240 · Taxes	22,377.00	0.00	22,377.00
6255 · GFOA Reception	14,246.74	16,198.08	-1,951.34
6260 · Donations	9,230.00	0.00	9,230.00
Total 6100 · OPERATING EXPENSES	279,691.68	247,668.26	32,023.42
6400 · PROGRAM EXPENSES			
6404 · Education Expenses			

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6430 · Intro to Government Exp			
6430.10 · Intro to Govt Account - Reimbur	1,500.00	0.00	1,500.00
Total 6430 · Intro to Government Exp	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>
6480 · Intermediate Governmental Acct.	5,500.00	5,500.00	0.00
6491 · CA Local Budgeting Expense	3,000.00	3,000.00	0.00
6596 · Revenue Fundamental Expense II	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>
Total 6404 · Education Expenses	12,000.00	8,500.00	3,500.00
9000 · Conference Expenses			
9100 · Food & Beverage Expense			
9105 · Registration Prep-Lunch	211.87	620.64	-408.77
9115 · Wednesday-Breakfast	500.25	0.00	500.25
9125 · Wednesday-Lunch	90,454.18	87,359.93	3,094.25
9135 · Wednesday-Food-Exhibitor Recept	25,282.32	21,455.72	3,826.60
9138 · Wednesday-Beverage-Exhibitor Re	12,074.65	8,966.15	3,108.50
9140 · Thursday-Breakfast-Chapter Chai	1,665.23	2,700.15	-1,034.92
9143 · Thursday-Breakfast	45,114.26	57,235.45	-12,121.19
9147 · Thursday-Lunch	97,111.04	67,503.69	29,607.35
9148 · Thursday-PM Break	17,735.77	15,002.03	2,733.74
9150 · Friday-Breakfast	35,413.08	36,001.97	-588.89
9155 · Friday-Lunch	2,741.19	2,245.57	495.62
9195 · Water for Sessions	4,636.42	0.00	4,636.42
9197 · Food&Beverage-Other	19,065.41	13,725.04	5,340.37
9100 · Food & Beverage Expense - Other	<u>0.00</u>	<u>104.86</u>	<u>-104.86</u>
Total 9100 · Food & Beverage Expense	352,005.67	312,921.20	39,084.47
9200 · President's Dinners			
9210 · President's Dinner - Food & Bev	28,992.87	25,351.52	3,641.35
9220 · Entertain-Transport-Decor-Favor	1,576.22	3,346.88	-1,770.66
9250 · Pres Dinner-Out of State Guest	<u>2,275.85</u>	<u>4,777.29</u>	<u>-2,501.44</u>
Total 9200 · President's Dinners	32,844.94	33,475.69	-630.75
9300 · Hosted Event			
9310 · Event Entertainment	10,730.23	27,806.19	-17,075.96
9320 · Event Food	60,010.72	101,357.06	-41,346.34
9321 · Event Bar	0.00	17,603.39	-17,603.39
9330 · Event Decor	0.00	3,645.13	-3,645.13
9340 · Event Other	<u>2,620.00</u>	<u>0.00</u>	<u>2,620.00</u>
Total 9300 · Hosted Event	73,360.95	150,411.77	-77,050.82
9400 · Meetings and Training			
9410 · Speakers-Honorarium	40,500.00	42,500.00	-2,000.00
9420 · Speaker-Expenses-Lodging	3,472.55	5,057.46	-1,584.91
9430 · Speaker-Expenses-Transportation	55.02	0.00	55.02
9445 · Speaker-Expenses-Misc	<u>0.00</u>	<u>21.69</u>	<u>-21.69</u>
Total 9400 · Meetings and Training	44,027.57	47,579.15	-3,551.58
9450 · Comps			
9460 · Other Guests Lodging (OOS)	2,025.93	2,724.33	-698.40
9462 · Comps - Other	2,738.85	2,075.68	663.17
9465 · Board Scholarships	<u>0.00</u>	<u>72.00</u>	<u>-72.00</u>
Total 9450 · Comps	4,764.78	4,872.01	-107.23
9475 · Meetings			

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9476 · Audio Visual and Lighting	222,425.32	185,395.75	37,029.57
9477 · Virtual Platform	14,580.00	41,135.00	-26,555.00
9478 · General Session - Addl' product	2,916.80	8,605.82	-5,689.02
9479 · WiFi Internet	35,009.17	11,080.00	23,929.17
9480 · Electric Power/Rigging	21,564.17	44,360.09	-22,795.92
9481 · Reg/Attendance Tracking	40,341.14	37,523.07	2,818.07
9485 · Convention/Hotel Other Costs	76,215.20	125.00	76,090.20
9475 · Meetings - Other	0.00	7,159.91	-7,159.91
Total 9475 · Meetings	413,051.80	335,384.64	77,667.16
9490 · Pre-Conference Workshop			
9494 · Food & Beverage	2,018.00	1,716.46	301.54
9495 · Speaker Fees	3,660.52	0.00	3,660.52
9496 · Pre-Conference-Other	800.00	0.00	800.00
Total 9490 · Pre-Conference Workshop	6,478.52	1,716.46	4,762.06
9500 · Exhibits			
9510 · Decorator Booth Fee	17,037.54	23,361.95	-6,324.41
9530 · Meeting space Additions	10,412.00	7,401.00	3,011.00
9540 · Security	1,339.50	955.00	384.50
9545 · Exhibit hall game	117.20	1,397.44	-1,280.24
9550 · Sponsor Branded Items	9,197.78	4,361.00	4,836.78
9500 · Exhibits - Other	0.00	0.00	0.00
Total 9500 · Exhibits	38,104.02	37,476.39	627.63
9600 · Entertainment/Gifts			
9610 · Conference Gifts/Attendees	460.22	59,927.62	-59,467.40
9620 · Speaker/Board/Committee Memento	0.00	5,240.16	-5,240.16
Total 9600 · Entertainment/Gifts	460.22	65,167.78	-64,707.56
9700 · Other Activities			
9732 · Golf Tournament Expenses	12,220.61	17,348.86	-5,128.25
9750 · Other Event Expenses	3,440.92	150.00	3,290.92
Total 9700 · Other Activities	15,661.53	17,498.86	-1,837.33
9800 · Administration - Conference			
9805 · Conference Marketing	0.00	239.37	-239.37
9810 · Conference Contract Services	80,267.52	74,157.52	6,110.00
9815 · Printing/Copy/Conference Media	5,670.83	4,891.79	779.04
9820 · President Expenses	474.68	495.37	-20.69
9831 · Supplies-Badges-Ribbons-Etc	3,445.88	318.15	3,127.73
9840 · Postage & Shipping	0.00	780.66	-780.66
9875 · Signage	3,640.71	4,995.79	-1,355.08
9890 · Conference Committee Expenses	11,175.58	7,174.39	4,001.19
9895 · Staff Exp Inc. Lodging & Travel	13,253.77	13,288.16	-34.39
Total 9800 · Administration - Conference	117,928.97	106,341.20	11,587.77
9000 · Conference Expenses - Other	0.00	0.00	0.00
Total 9000 · Conference Expenses	1,098,688.97	1,112,845.15	-14,156.18
Total 6400 · PROGRAM EXPENSES	1,110,688.97	1,121,345.15	-10,656.18
6900 · OTHER EXPENSES			
6970 · One-Time Budgeted Expenses	0.00	23,250.00	-23,250.00
Total 6900 · OTHER EXPENSES	0.00	23,250.00	-23,250.00
9950 · Prior Period Adjustment	400.00	7,068.50	-6,668.50

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	<u>Jan - Jun 23</u>	<u>Jan - Jun 22</u>	<u>\$ Change</u>
Total Expense	<u>1,390,780.65</u>	<u>1,399,331.91</u>	<u>-8,551.26</u>
Net Ordinary Income	157,098.68	563.03	156,535.65
Other Income/Expense			
Other Income			
4501 · Chapter Income			
4501.03 · North Coast	1,650.00	1,500.00	150.00
4501.04 · Sacramento Valley	1,480.00	400.00	1,080.00
4501.05 · East Bay (SF)	850.00	0.00	850.00
4501.06 · Central Valley	300.00	0.00	300.00
4501.08 · Monterey Bay	1,650.00	0.00	1,650.00
4501.09 · South San Joaquin	0.00	560.00	-560.00
4501.11 · Channel Counties	665.00	0.00	665.00
4501.12 · San Gabriel Valley	850.00	960.00	-110.00
4501.13 · Central Los Angeles	1,505.00	0.00	1,505.00
4501.14 · South Bay (LA)	1,830.00	1,890.00	-60.00
4501.16 · Orange County	5,445.00	980.00	4,465.00
4501.17 · Inland Empire	9,305.00	1,220.00	8,085.00
4501.18 · Coachella Valley	930.00	0.00	930.00
4501.19 · San Diego County	1,260.00	0.00	1,260.00
4501.20 · Imperial County	80.00	0.00	80.00
4501.21 · Bay Area (Peninsula-East Bay)	0.00	0.00	0.00
Total 4501 · Chapter Income	<u>27,800.00</u>	<u>7,510.00</u>	<u>20,290.00</u>
49910 · Unidentified Transactions	0.00	0.00	0.00
Total Other Income	<u>27,800.00</u>	<u>7,510.00</u>	<u>20,290.00</u>
Other Expense			
6401 · Chapter Expenses			
6401.79 · Current Year Chapter Expenses			
6401.03 · North Coast	265.46	0.00	265.46
6401.04 · Sacramento Valley	2,129.83	0.00	2,129.83
6401.06 · Central Valley	54.81	0.00	54.81
6401.08 · Monterey Bay	5,079.88	0.00	5,079.88
6401.09 · South San Joaquin	0.00	117.96	-117.96
6401.11 · Channel Counties	2,854.37	0.00	2,854.37
6401.12 · San Gabriel Valley	837.25	1,132.12	-294.87
6401.13 · Central Los Angeles	1,255.75	0.00	1,255.75
6401.14 · South Bay (LA)	1,225.00	397.96	827.04
6401.16 · Orange County	5,943.89	2,307.50	3,636.39
6401.17 · Inland Empire	9,096.46	934.38	8,162.08
6401.18 · Coachella Valley	513.47	0.00	513.47
6401.19 · San Diego County	687.25	0.00	687.25
Total 6401.79 · Current Year Chapter Expenses	<u>29,943.42</u>	<u>4,889.92</u>	<u>25,053.50</u>
Total 6401 · Chapter Expenses	<u>29,943.42</u>	<u>4,889.92</u>	<u>25,053.50</u>
Total Other Expense	<u>29,943.42</u>	<u>4,889.92</u>	<u>25,053.50</u>
Net Other Income	<u>-2,143.42</u>	<u>2,620.08</u>	<u>-4,763.50</u>
Net Income	<u><u>154,955.26</u></u>	<u><u>3,183.11</u></u>	<u><u>151,772.15</u></u>

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	Central Los Angeles (Chapters)	Central Valley (Chapters)	Channel Counties (Chapters)	Coachella Valley (Chapters)	East Bay (Chapters)
Other Income/Expense					
Other Income					
4501 - Chapter Income	1,505.00	300.00	665.00	930.00	850.00
Total Other Income	1,505.00	300.00	665.00	930.00	850.00
Other Expense					
6401 - Chapter Expenses	1,255.75	54.81	2,854.37	513.47	0.00
Total Other Expense	1,255.75	54.81	2,854.37	513.47	0.00
Net Other Income	249.25	245.19	-2,189.37	416.53	850.00
Net Income	249.25	245.19	-2,189.37	416.53	850.00

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	Imperial County (Chapters)	Inland Empire (Chapters)	Monterey Bay (Chapters)	North Coast (Chapters)	Orange County (Chapters)	Sacramento Valley (Chapters)
Other Income/Expense						
Other Income						
4501 - Chapter Income	80.00	9,305.00	1,650.00	1,650.00	5,445.00	1,480.00
Total Other Income	<u>80.00</u>	<u>9,305.00</u>	<u>1,650.00</u>	<u>1,650.00</u>	<u>5,445.00</u>	<u>1,480.00</u>
Other Expense						
6401 - Chapter Expenses	0.00	9,096.46	5,079.88	265.46	5,943.89	2,129.83
Total Other Expense	<u>0.00</u>	<u>9,096.46</u>	<u>5,079.88</u>	<u>265.46</u>	<u>5,943.89</u>	<u>2,129.83</u>
Net Other Income	<u>80.00</u>	<u>208.54</u>	<u>-3,429.88</u>	<u>1,384.54</u>	<u>-498.89</u>	<u>-649.83</u>
Net Income	<u><u>80.00</u></u>	<u><u>208.54</u></u>	<u><u>-3,429.88</u></u>	<u><u>1,384.54</u></u>	<u><u>-498.89</u></u>	<u><u>-649.83</u></u>

California Society of Municipal Finance Officers
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	San Diego (Chapters)	San Gabriel Valley (Chapters)	SouthBay (LA) (Chapters)	Total Chapters	TOTAL
Other Income/Expense					
Other Income					
4501 - Chapter Income	1,260.00	890.00	1,830.00	27,840.00	27,840.00
Total Other Income	<u>1,260.00</u>	<u>890.00</u>	<u>1,830.00</u>	<u>27,840.00</u>	<u>27,840.00</u>
Other Expense					
6401 - Chapter Expenses	687.25	0.00	1,225.00	29,106.17	29,106.17
Total Other Expense	<u>687.25</u>	<u>0.00</u>	<u>1,225.00</u>	<u>29,106.17</u>	<u>29,106.17</u>
Net Other Income	<u>572.75</u>	<u>890.00</u>	<u>605.00</u>	<u>-1,266.17</u>	<u>-1,266.17</u>
Net Income	<u><u>572.75</u></u>	<u><u>890.00</u></u>	<u><u>605.00</u></u>	<u><u>-1,266.17</u></u>	<u><u>-1,266.17</u></u>

California Society of Municipal Finance Officers

Check Detail

June 2023

	Type	Num	Date	Name	Account	Paid Amount
	Check	EFT	06/02/2023	Merchant Service	1004 · Bank of America - 1982	
					6155 · Merchant Fees/Bank Chgs.	(1,312.13)
TOTAL						(1,312.13)
	Check	EFT	06/07/2023	Remote Deposit Fee	1004 · Bank of America - 1982	
					6155 · Merchant Fees/Bank Chgs.	(15.00)
TOTAL						(15.00)
	Check	EFT	06/11/2023	Internal Revenue Service	1004 · Bank of America - 1982	
					6242 · Current Year Taxes	(9,000.00)
TOTAL						(9,000.00)
	Check	EFT	06/20/2023	ADP, Inc.	1004 · Bank of America - 1982	
					6148.50 · Payroll Processing Expense	(73.50)
TOTAL						(73.50)
	Check	ADP-May23	06/12/2023	ADP, Inc.	1004 · Bank of America - 1982	
					2111 · Federal Payroll Withholdings	(1,915.64)
					2112 · State Payroll Withholdings	(794.02)
					6148.20 · Payroll Taxes - Federal	(505.86)
TOTAL						(3,215.52)
	Check	ADP-May2023	06/12/2023	Rousseau, Jean	1004 · Bank of America - 1982	
					6148.10 · Wages	(6,612.50)
					2111 · Federal Payroll Withholdings	1,915.64
					2112 · State Payroll Withholdings	794.02
TOTAL						(3,902.84)
	Bill Pmt -Check	7674	06/14/2023	Classic Awards & Promotions	1004 · Bank of America - 1982	
	Bill	86752	06/02/2023		6160 · Awards	(2,289.09)

California Society of Municipal Finance Officers

Check Detail

June 2023

	Type	Num	Date	Name	Account	Paid Amount
TOTAL						(2,289.09)
	Bill Pmt -Check	7675	06/14/2023	Claudia Martinez {v}	1004 · Bank of America - 1982	
	Bill	06082023	06/08/2023		6401.18 · Coachella Valley	(513.47)
TOTAL						(513.47)
	Bill Pmt -Check	7676	06/14/2023	Deborah Harper {v}	1004 · Bank of America - 1982	
	Bill	3-101	06/02/2023		6430.10 · Intro to Govt Account - Reimbur	(1,500.00)
TOTAL						(1,500.00)
	Bill Pmt -Check	7677	06/14/2023	Irwin B Bornstein [v]	1004 · Bank of America - 1982	
	Bill	348	06/12/2023		6480 · Intermediate Governmental Acct.	(2,750.00)
TOTAL						(2,750.00)
	Bill Pmt -Check	7678	06/14/2023	Jean Rousseau [v]	1004 · Bank of America - 1982	
	Bill	06022023	06/02/2023		6148.63 · Executive Director - Outreach	(2,163.53)
	Bill	06022023-A	06/02/2023		6255 · GFOA Reception	(10,691.74)
TOTAL						(12,855.27)
	Bill Pmt -Check	7679	06/14/2023	My Sister's House	1004 · Bank of America - 1982	
	Bill	05302023	05/30/2023		8925 · Charitable Donations - Conferen	(8,622.92)
					8925 · Charitable Donations - Conferen	(230.00)
					6260 · Donations	(2,954.00)
TOTAL						(11,806.92)
	Bill Pmt -Check	7680	06/14/2023	Sacramento Food Bank & Family Serv	1004 · Bank of America - 1982	
	Bill	05302023	05/30/2023		8925 · Charitable Donations - Conferen	(8,622.92)
					8925 · Charitable Donations - Conferen	(230.00)
					6260 · Donations	(4,272.00)
TOTAL						(13,124.92)
	Bill Pmt -Check	7681	06/14/2023	Sacramento Loaves & Fishes	1004 · Bank of America - 1982	

California Society of Municipal Finance Officers

Check Detail

June 2023

	Type	Num	Date	Name	Account	Paid Amount
	Bill	05302023	05/30/2023		8925 · Charitable Donations - Conferen	(8,622.92)
					6260 · Donations	(2,004.00)
TOTAL						(10,626.92)
	Bill Pmt -Check	7682	06/14/2023	Smith Moore and Associates, Inc.	1004 · Bank of America - 1982	
	Bill	20230195	05/25/2023		6175 · Postage	(23.62)
					6190 · Web and Technology	(199.00)
					6185 · Telephone/Bridge Calls	(42.81)
					6200 · Travel/Staff Expenses	(205.98)
					6200 · Travel/Staff Expenses	(205.98)
					6200 · Travel/Staff Expenses	(217.98)
					6200 · Travel/Staff Expenses	(217.98)
					6200 · Travel/Staff Expenses	(91.00)
					6190 · Web and Technology	(58.00)
					6190 · Web and Technology	(77.99)
					6175 · Postage	(58.39)
					6165 · Printing	(1.52)
					6185 · Telephone/Bridge Calls	(41.85)
					6190 · Web and Technology	(101.00)
					6401.17 · Inland Empire	(1,120.67)
	Bill	20230173	06/01/2023		6143 · Management Services	(15,127.00)
					6143 · Management Services	(700.00)
					2003 · A/P Other- SMA Conference	(4,107.69)
TOTAL						(22,598.46)
	Bill Pmt -Check	7683	06/14/2023	Tori Roberts	1004 · Bank of America - 1982	
	Bill	06022023	06/02/2023		6401.17 · Inland Empire	(232.70)
TOTAL						(232.70)
	Bill Pmt -Check	7684	06/14/2023	City of San Mateo {v}	1004 · Bank of America - 1982	
	Bill	05312023	05/31/2023		6110 · President's Expense	(1,570.99)
	Bill	05312023-A	05/31/2023		6110 · President's Expense	(499.08)
TOTAL						(2,070.07)

California Society of Municipal Finance Officers

Check Detail

June 2023

	Type	Num	Date	Name	Account	Paid Amount
	Bill Pmt -Check	7685	06/14/2023	Rich Lee [v]	1004 · Bank of America - 1982	
	Bill	05312023	05/31/2023		6110 · President's Expense	(90.40)
TOTAL						(90.40)
	Bill Pmt -Check	7686	06/15/2023	Jean Rousseau [v]	1004 · Bank of America - 1982	
	Bill	04292023	04/29/2023		6200 · Travel/Staff Expenses	(393.00)
					6150 · Office Supplies	(61.52)
	Bill	04292023-1	04/29/2023		6200 · Travel/Staff Expenses	(902.12)
	Bill	05102023	05/10/2023		6148.63 · Executive Director - Outreach	(2,560.59)
TOTAL						(3,917.23)
	Bill Pmt -Check	7687	06/27/2023	Debbie Rosales {v}	1004 · Bank of America - 1982	
	Bill	06232023	06/23/2023		6401.11 · Channel Counties	(292.37)
TOTAL						(292.37)
	Bill Pmt -Check	7688	06/27/2023	Pacific Storage Company	1004 · Bank of America - 1982	
	Bill	4221311	05/31/2023		6106 · Storage Expense	(76.13)
TOTAL						(76.13)
	Bill Pmt -Check	7689	06/27/2023	Smith Moore and Associates, Inc.	1004 · Bank of America - 1982	
	Bill	20230245	06/23/2023		6200 · Travel/Staff Expenses	(85.00)
					6190 · Web and Technology	(6.89)
					6105 · Marketing/Membership	(263.84)
					6401.16 · Orange County	(629.80)
					6150 · Office Supplies	(12.50)
					6190 · Web and Technology	(84.00)
					6401.14 · South Bay (LA)	(725.00)
					6190 · Web and Technology	(58.00)
					6190 · Web and Technology	(77.99)
					6190 · Web and Technology	(24.00)
					6175 · Postage	(40.30)
					6165 · Printing	(2.08)
					6185 · Telephone/Bridge Calls	(41.93)

California Society of Municipal Finance Officers

Check Detail

June 2023

Type	Num	Date	Name	Account	Paid Amount
				6190 · Web and Technology	(87.00)
				6150 · Office Supplies	(12.50)
				6150 · Office Supplies	(37.64)
				6401.17 · Inland Empire	(2,726.25)
				6401.19 · San Diego County	(687.25)
				6401.16 · Orange County	(1,108.44)
TOTAL					(6,710.41)
Bill Pmt -Check	7690	06/27/2023	Jean Rousseau [v]	1004 · Bank of America - 1982	
Bill	06272023	06/27/2023		6148.63 · Executive Director - Outreach	(1,204.13)
TOTAL					(1,204.13)

California Society of Municipal Finance Officers
Statement of Net Assets
As of July 31, 2023

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1004 · Bank of America - 1982				
1050 · Chapter Fund Balances				
1050.03 · North Coast	613.87	1,500.00	-886.13	-59.08%
1050.04 · Sacramento Valley	3,377.90	3,410.67	-32.77	-0.96%
1050.05 · East Bay (SF)	3,970.52	3,522.19	448.33	12.73%
1050.06 · Central Valley	644.48	367.51	276.97	75.36%
1050.07 · Peninsula	0.00	693.74	-693.74	-100.0%
1050.08 · Monterey Bay	-209.11	3,383.99	-3,593.10	-106.18%
1050.09 · South San Joaquin	1,508.83	442.04	1,066.79	241.33%
1050.10 · Central Coast	1,114.56	1,277.78	-163.22	-12.77%
1050.11 · Channel Counties	-2,189.37	1,581.64	-3,771.01	-238.42%
1050.12 · San Gabriel Valley	1,947.75	383.82	1,563.93	407.46%
1050.13 · Central Los Angeles	289.52	525.74	-236.22	-44.93%
1050.14 · South Bay (LA)	8,308.36	3,716.58	4,591.78	123.55%
1050.16 · Orange County	6,720.30	2,863.67	3,856.63	134.67%
1050.17 · Inland Empire	3,578.71	-1,214.38	4,793.09	394.69%
1050.18 · Coachella Valley	416.53	0.00	416.53	100.0%
1050.19 · San Diego County	793.64	2,730.07	-1,936.43	-70.93%
1050.20 · Imperial County	58.09	0.00	58.09	100.0%
Total 1050 · Chapter Fund Balances	<u>30,944.58</u>	<u>25,185.06</u>	<u>5,759.52</u>	<u>22.87%</u>
1004 · Bank of America - 1982 - Other	<u>99,421.99</u>	<u>210,201.13</u>	<u>-110,779.14</u>	<u>-52.7%</u>
Total 1004 · Bank of America - 1982	<u>130,366.57</u>	<u>235,386.19</u>	<u>-105,019.62</u>	<u>-44.62%</u>
1040 · Investments LAIF	<u>839,848.23</u>	<u>820,633.00</u>	<u>19,215.23</u>	<u>2.34%</u>
Total Checking/Savings	<u>970,214.80</u>	<u>1,056,019.19</u>	<u>-85,804.39</u>	<u>-8.13%</u>
Accounts Receivable				
1100 · Accounts receivable	<u>0.00</u>	<u>35.00</u>	<u>-35.00</u>	<u>-100.0%</u>
Total Accounts Receivable	<u>0.00</u>	<u>35.00</u>	<u>-35.00</u>	<u>-100.0%</u>
Other Current Assets				
1080 · Undeposited Funds	470.00	0.00	470.00	100.0%
1103 · Acc Rec-Other	9,500.18	0.00	9,500.18	100.0%
1120 · Accounts Receivable- YM	11,638.00	11,330.00	308.00	2.72%
1250 · Prepaid Expense - General	0.00	6,000.00	-6,000.00	-100.0%
1260 · Prepaid Expense Conference				
1261 · Guest Speakers	13,250.00	0.00	13,250.00	100.0%
1262 · Facilities Deposits	147,622.63	79,544.00	68,078.63	85.59%
1260 · Prepaid Expense Conference - Other	2,774.28	41,476.75	-38,702.47	-93.31%
Total 1260 · Prepaid Expense Conference	<u>163,646.91</u>	<u>121,020.75</u>	<u>42,626.16</u>	<u>35.22%</u>
Total Other Current Assets	<u>185,255.09</u>	<u>138,350.75</u>	<u>46,904.34</u>	<u>33.9%</u>
Total Current Assets	<u>1,155,469.89</u>	<u>1,194,404.94</u>	<u>-38,935.05</u>	<u>-3.26%</u>
TOTAL ASSETS	<u><u>1,155,469.89</u></u>	<u><u>1,194,404.94</u></u>	<u><u>-38,935.05</u></u>	<u><u>-3.26%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts payable	<u>0.00</u>	<u>25,076.65</u>	<u>-25,076.65</u>	<u>-100.0%</u>

California Society of Municipal Finance Officers
Statement of Net Assets
As of July 31, 2023

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
Total Accounts Payable	0.00	25,076.65	-25,076.65	-100.0%
Other Current Liabilities				
2003 · A/P Other- SMA Conference	20,538.69	20,538.69	0.00	0.0%
Total Other Current Liabilities	20,538.69	20,538.69	0.00	0.0%
Total Current Liabilities	20,538.69	45,615.34	-25,076.65	-54.97%
Total Liabilities	20,538.69	45,615.34	-25,076.65	-54.97%
Equity				
3020 · Retained earnings	95,207.99	255,374.32	-160,166.33	-62.72%
3100 · Net Assets-Chapters	30,944.58	25,185.06	5,759.52	22.87%
3101 · Operating reserve	153,860.00	153,860.00	0.00	0.0%
3102 · Conference reserve	700,000.00	700,000.00	0.00	0.0%
Net Income	154,918.63	14,370.22	140,548.41	978.05%
Total Equity	1,134,931.20	1,148,789.60	-13,858.40	-1.21%
TOTAL LIABILITIES & EQUITY	1,155,469.89	1,194,404.94	-38,935.05	-3.26%

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through July 2023

	<u>Jan - Jul 23</u>	<u>Jan - Jul 22</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES	389,563.87	353,033.49	36,530.38
4500 · PROGRAM REVENUES	1,198,623.08	1,097,529.98	101,093.10
Total Income	<u>1,588,186.95</u>	<u>1,450,563.47</u>	<u>137,623.48</u>
Gross Profit	1,588,186.95	1,450,563.47	137,623.48
Expense			
6100 · OPERATING EXPENSES	321,980.28	282,259.68	39,720.60
6400 · PROGRAM EXPENSES	1,113,039.97	1,125,345.15	-12,305.18
6900 · OTHER EXPENSES	0.00	23,250.00	-23,250.00
9950 · Prior Period Adjustment	400.00	7,068.50	-6,668.50
Total Expense	<u>1,435,420.25</u>	<u>1,437,923.33</u>	<u>-2,503.08</u>
Net Ordinary Income	152,766.70	12,640.14	140,126.56
Other Income/Expense			
Other Income			
4501 · Chapter Income	35,580.00	9,620.00	25,960.00
49910 · Unidentified Transactions	0.00	0.00	0.00
Total Other Income	<u>35,580.00</u>	<u>9,620.00</u>	<u>25,960.00</u>
Other Expense			
6401 · Chapter Expenses	33,428.07	7,889.92	25,538.15
Total Other Expense	<u>33,428.07</u>	<u>7,889.92</u>	<u>25,538.15</u>
Net Other Income	<u>2,151.93</u>	<u>1,730.08</u>	<u>421.85</u>
Net Income	<u><u>154,918.63</u></u>	<u><u>14,370.22</u></u>	<u><u>140,548.41</u></u>

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
July 2023

	Jul 23	Jan - Jul 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense						
Income						
4000 · OPERATING REVENUES						
4100 · Membership Dues						
4110 · Dues - Municipal - Managem	3,000.00	166,460.00	126,877.00	39,583.00	131.2%	137,500.00
4115 · Dues - Municipal - Professio	1,300.00	33,675.00	34,900.00	-1,225.00	96.49%	35,000.00
4120 · Dues - Other Gov	150.00	3,550.00	2,950.00	600.00	120.34%	4,000.00
4130 · Dues - Commercial	990.00	42,885.00	38,200.00	4,685.00	112.26%	44,000.00
4140 · Dues - Retired	0.00	960.00	1,160.00	-200.00	82.76%	1,200.00
4150 · Dues - Education	0.00	0.00	0.00	0.00	0.0%	0.00
4100 · Membership Dues - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 4100 · Membership Dues	5,440.00	247,530.00	204,087.00	43,443.00	121.29%	221,700.00
4200 · Interest Income	6,542.62	12,121.37	9,000.00	3,121.37	134.68%	12,000.00
4302 · Magazine Advertising	0.00	1,337.50	4,775.00	-3,437.50	28.01%	10,000.00
4303 · Job Board Post - Member	16,725.00	125,725.00	104,231.00	21,494.00	120.62%	180,000.00
4490 · Budget Awards	1,400.00	2,850.00	2,300.00	550.00	123.91%	19,950.00
4502 · Sponsorships - Other						
4502.10 · Sponsorship GFOA Rece	0.00	0.00	5,000.00	-5,000.00	0.0%	5,000.00
Total 4502 · Sponsorships - Other	0.00	0.00	5,000.00	-5,000.00	0.0%	5,000.00
Total 4000 · OPERATING REVENUES	30,107.62	389,563.87	329,393.00	60,170.87	118.27%	448,650.00
4500 · PROGRAM REVENUES						
4504 · Education income						
4505 · Webinar	3,175.00	5,425.00				
4520 · Weekend Training						
4525 · Training Event Income	0.00	0.00	0.00	0.00	0.0%	24,000.00
Total 4520 · Weekend Training	0.00	0.00	0.00	0.00	0.0%	24,000.00
4570 · Intro to Government	1,700.00	28,700.00	10,000.00	18,700.00	287.0%	21,000.00
4575 · Investment Accounting	0.00	0.00	600.00	-600.00	0.0%	6,600.00
4590 · Intermediate Government Ac	5,600.00	38,400.00	45,000.00	-6,600.00	85.33%	45,000.00
4591 · California Local Budgeting	0.00	16,750.00	17,500.00	-750.00	95.71%	27,000.00
4593 · Capital Assets	0.00	0.00	6,000.00	-6,000.00	0.0%	6,000.00
4594 · CMTA/CSMFO Course	0.00	0.00	0.00	0.00	0.0%	0.00
4595 · Revenue Fundamentals	0.00	0.00	0.00	0.00	0.0%	10,000.00
4596 · Revenue Fundamentals II	0.00	200.00	0.00	200.00	100.0%	6,000.00
4598 · Leadership Skills	0.00	0.00	2,000.00	-2,000.00	0.0%	4,500.00
4599 · On Demand Courses	0.00	1,125.00				
Total 4504 · Education income	10,475.00	90,600.00	81,100.00	9,500.00	111.71%	150,100.00
8000 · Conference Revenue						
8100 · Government Registrations						
8102 · Government NonMember	0.00	16,245.00	0.00	16,245.00	100.0%	0.00
8104 · Government Member	0.00	349,720.00	0.00	349,720.00	100.0%	0.00
8115 · Conf-Gov-Full-Norm-Mem	0.00	0.00	0.00	0.00	0.0%	0.00
8100 · Government Registrations	0.00	0.00	359,060.00	-359,060.00	0.0%	359,060.00
Total 8100 · Government Registrati	0.00	365,965.00	359,060.00	6,905.00	101.92%	359,060.00
8200 · Commercial Registrations						
8226 · Commercial Exhibitor	0.00	59,735.00	0.00	59,735.00	100.0%	0.00

California Society of Municipal Finance Officers
Profit & Loss Budget Performance
July 2023

	Jul 23	Jan - Jul 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
8228 · Commercial NonMember	0.00	20,825.00	0.00	20,825.00	100.0%	0.00
8229 · Commercial Member	0.00	52,170.00	0.00	52,170.00	100.0%	0.00
8231 · Comm Non-Memb-Full-Reg	0.00	0.00	0.00	0.00	0.0%	0.00
8265 · Comm Non-Memb Daily Reg	0.00	3,225.00	0.00	3,225.00	100.0%	0.00
8200 · Commercial Registrations	0.00	0.00	123,980.00	-123,980.00	0.0%	123,980.00
Total 8200 · Commercial Registrations	0.00	135,955.00	123,980.00	11,975.00	109.66%	123,980.00
8300 · Pre-Conference Registrations						
8371 · PreConference-Session A	0.00	7,200.00	0.00	7,200.00	100.0%	0.00
8373 · PreConference-Session B	0.00	4,200.00	0.00	4,200.00	100.0%	0.00
8375 · PreConference-Session C	0.00	3,100.00	0.00	3,100.00	100.0%	0.00
8376 · PreConference-Session D	0.00	2,600.00	0.00	2,600.00	100.0%	0.00
8300 · Pre-Conference Registrations	0.00	2,000.00	24,000.00	-22,000.00	8.33%	24,000.00
Total 8300 · Pre-Conference Registrations	0.00	19,100.00	24,000.00	-4,900.00	79.58%	24,000.00
8500 · Extra Meals						
8565 · Hosted Evening Event	0.00	3,875.00	0.00	3,875.00	100.0%	0.00
8500 · Extra Meals - Other	0.00	250.00	3,125.00	-2,875.00	8.0%	3,125.00
Total 8500 · Extra Meals	0.00	4,125.00	3,125.00	1,000.00	132.0%	3,125.00
8600 · Event Registrations						
8610 · Golf	0.00	16,565.00	15,675.00	890.00	105.68%	15,675.00
8630 · Pickleball/Tennis	0.00	2,100.00	0.00	2,100.00	100.0%	0.00
8600 · Event Registrations - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8600 · Event Registrations	0.00	18,665.00	15,675.00	2,990.00	119.08%	15,675.00
8700 · Exhibitors Fees						
8703 · Sapphire Exhibitor	0.00	91,000.00	119,000.00	-28,000.00	76.47%	119,000.00
8715 · Gold Package	0.00	246,000.00	240,000.00	6,000.00	102.5%	240,000.00
8725 · Silver Package	0.00	38,125.00	37,500.00	625.00	101.67%	37,500.00
8735 · Diamond Package	0.00	130,000.00	104,000.00	26,000.00	125.0%	104,000.00
Total 8700 · Exhibitors Fees	0.00	505,125.00	500,500.00	4,625.00	100.92%	500,500.00
8800 · Sponsorships						
8830 · Non-Exhibitor Sponsor 883	0.00	12,000.00	18,000.00	-6,000.00	66.67%	18,000.00
8872 · Additional Sponsorship Mo	0.00	250.00	0.00	250.00	100.0%	0.00
8800 · Sponsorships - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8800 · Sponsorships	0.00	12,250.00	18,000.00	-5,750.00	68.06%	18,000.00
8900 · Conference Miscellaneous						
8905 · Misc Conference Income	0.00	10,216.84				
8915 · Hotel Rebate	0.00	20,160.00	3,675.00	16,485.00	548.57%	3,675.00
8920 · Super Bowl Squares - Conf	0.00	460.00				
8925 · Charitable Donations - Con	0.00	-26,328.76				
8950 · Virtual Conference Registr	0.00	42,330.00	70,500.00	-28,170.00	60.04%	70,500.00
8900 · Conference Miscellaneous	0.00	0.00	0.00	0.00	0.0%	0.00
Total 8900 · Conference Miscellaneous	0.00	46,838.08	74,175.00	-27,336.92	63.15%	74,175.00
Total 8000 · Conference Revenue	0.00	1,108,023.08	1,118,515.00	-10,491.92	99.06%	1,118,515.00
Total 4500 · PROGRAM REVENUES	10,475.00	1,198,623.08	1,199,615.00	-991.92	99.92%	1,268,615.00
Total Income	40,582.62	1,588,186.95	1,529,008.00	59,178.95	103.87%	1,717,265.00
Gross Profit	40,582.62	1,588,186.95	1,529,008.00	59,178.95	103.87%	1,717,265.00
Expense						

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6100 · OPERATING EXPENSES						
6105 · Marketing/Membership	0.00	1,527.10	11,250.00	-9,722.90	13.57%	11,250.00
6106 · Storage Expense	0.00	462.53	595.00	-132.47	77.74%	1,000.00
6110 · President's Expense						
6111 · Presidents CSMFO- Gifts	0.00	0.00	0.00	0.00	0.0%	0.00
6112 · Presidents CSMFO-Dinner	0.00	0.00	0.00	0.00	0.0%	0.00
6110 · President's Expense - Other	0.00	3,787.97	1,500.00	2,287.97	252.53%	3,100.00
Total 6110 · President's Expense	0.00	3,787.97	1,500.00	2,287.97	252.53%	3,100.00
6115 · Board of Directors						
6116 · Board Meeting Expenses	0.00	969.72	8,230.00	-7,260.28	11.78%	10,000.00
Total 6115 · Board of Directors	0.00	969.72	8,230.00	-7,260.28	11.78%	10,000.00
6120 · Committee/Chapter Support						
6121 · Committee Support	0.00	0.00	0.00	0.00	0.0%	0.00
6122 · Chapter Support	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6120 · Committee/Chapter Sup	0.00	0.00	0.00	0.00	0.0%	0.00
6125 · Board Planning Session-Retr	0.00	0.00	0.00	0.00	0.0%	55,000.00
6140 · Management Services						
6143 · Management Services	15,827.00	109,789.00	110,765.00	-976.00	99.12%	189,880.00
6146 · Consultants						
6146.10 · Coleman Services	7,369.94	12,419.94	13,850.00	-1,430.06	89.68%	27,700.00
6146.20 · CDC - Support	2,000.00	6,000.00	8,500.00	-2,500.00	70.59%	17,000.00
6146 · Consultants - Other	0.00	0.00	2,500.00	-2,500.00	0.0%	2,500.00
Total 6146 · Consultants	9,369.94	18,419.94	24,850.00	-6,430.06	74.13%	47,200.00
6147 · Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%	2,000.00
6470 · Webinar Program Services	0.00	5,000.00	0.00	5,000.00	100.0%	0.00
6140 · Management Services - Othe	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6140 · Management Services	25,196.94	133,208.94	137,615.00	-4,406.06	96.8%	239,080.00
6148 · Payroll						
6148.10 · Wages	7,331.25	48,271.25	42,000.00	6,271.25	114.93%	72,000.00
6148.20 · Payroll Taxes - Federal	560.84	4,000.76	3,213.00	787.76	124.52%	5,508.00
6148.30 · Payroll Taxes - State	0.00	0.00	0.00	0.00	0.0%	0.00
6148.50 · Payroll Processing Exper	73.50	504.00	490.00	14.00	102.86%	840.00
6148.63 · Executive Director - Outr	0.00	6,013.25	5,000.00	1,013.25	120.27%	10,000.00
Total 6148 · Payroll	7,965.59	58,789.26	50,703.00	8,086.26	115.95%	88,348.00
6150 · Office Supplies	0.00	1,748.28	469.00	1,279.28	372.77%	800.00
6155 · Merchant Fees/Bank Chgs.	2,000.66	29,348.81	18,760.00	10,588.81	156.44%	40,000.00
6160 · Awards	5,080.00	7,369.09	2,087.00	5,282.09	353.1%	3,364.00
6165 · Printing						
6166 · Printing, copying, and admir	0.00	640.22	2,335.00	-1,694.78	27.42%	4,000.00
6167 · Directory	0.00	8,128.43	4,900.00	3,228.43	165.89%	6,600.00
6165 · Printing - Other	1.40	23.96	0.00	23.96	100.0%	0.00
Total 6165 · Printing	1.40	8,792.61	7,235.00	1,557.61	121.53%	10,600.00
6170 · Magazine	0.00	10,283.99	11,500.00	-1,216.01	89.43%	11,500.00
6175 · Postage	39.81	1,830.57	1,190.00	640.57	153.83%	2,000.00
6185 · Telephone/Bridge Calls	0.00	293.38	585.00	-291.62	50.15%	1,000.00
6190 · Web and Technology						

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6191 · DataBase Expense	0.00	0.00	0.00	0.00	0.0%	28,500.00
6192 · Web site	0.00	2,500.00	0.00	2,500.00	100.0%	4,838.00
6195 · Web Site Hosting Fee	0.00	0.00	1,400.00	-1,400.00	0.0%	2,400.00
6190 · Web and Technology - Other	49.96	11,215.44	45,700.00	-34,484.56	24.54%	78,200.00
Total 6190 · Web and Technology	49.96	13,715.44	47,100.00	-33,384.56	29.12%	113,938.00
6200 · Travel/Staff Expenses	0.00	2,420.85	5,000.00	-2,579.15	48.42%	5,000.00
6220 · Audit & Tax Filing	0.00	0.00	0.00	0.00	0.0%	9,420.00
6230 · Insurance	0.00	1,578.00	2,900.00	-1,322.00	54.41%	3,500.00
6240 · Taxes						
6242 · Current Year Taxes	0.00	22,377.00	0.00	22,377.00	100.0%	30,000.00
6246 · Prior Year Taxes	0.00	0.00	0.00	0.00	0.0%	0.00
Total 6240 · Taxes	0.00	22,377.00	0.00	22,377.00	100.0%	30,000.00
6250 · Miscellaneous	0.00	0.00	2,625.00	-2,625.00	0.0%	4,500.00
6255 · GFOA Reception	0.00	14,246.74	15,500.00	-1,253.26	91.91%	15,500.00
6260 · Donations	0.00	9,230.00	25,000.00	-15,770.00	36.92%	25,000.00
Total 6100 · OPERATING EXPENSES	40,334.36	321,980.28	349,844.00	-27,863.72	92.04%	683,900.00
6400 · PROGRAM EXPENSES						
6404 · Education Expenses						
6420 · Weekend Training Exp	0.00	0.00	0.00	0.00	0.0%	31,350.00
6430 · Intro to Government Exp						
6430.10 · Intro to Govt Account - F	0.00	3,500.00				
Total 6430 · Intro to Government E	0.00	3,500.00				
6480 · Intermediate Governmental /	0.00	5,500.00	7,930.00	-2,430.00	69.36%	15,858.00
6491 · CA Local Budgeting Expens	0.00	3,000.00	7,209.00	-4,209.00	41.62%	14,417.00
6494 · Webinar Expenses	0.00	0.00	25,080.00	-25,080.00	0.0%	43,000.00
6595 · Revenue Fundamental	0.00	0.00	0.00	0.00	0.0%	10,092.00
6596 · Revenue Fundamental Expe	0.00	2,000.00				
6598 · Leadership Skills Exp	0.00	0.00	0.00	0.00	0.0%	2,883.00
Total 6404 · Education Expenses	0.00	14,000.00	40,219.00	-26,219.00	34.81%	117,600.00
9000 · Conference Expenses						
9100 · Food & Beverage Expense						
9105 · Registration Prep-Lunch	0.00	211.87	0.00	211.87	100.0%	0.00
9115 · Wednesday-Breakfast	0.00	500.25				
9125 · Wednesday-Lunch	0.00	90,454.18	0.00	90,454.18	100.0%	0.00
9135 · Wednesday-Food-Exhibitor	0.00	25,282.32	0.00	25,282.32	100.0%	0.00
9138 · Wednesday-Beverage-Exhi	0.00	12,074.65	0.00	12,074.65	100.0%	0.00
9140 · Thursday-Breakfast-Chapte	0.00	1,665.23	0.00	1,665.23	100.0%	0.00
9143 · Thursday-Breakfast	0.00	45,114.26	0.00	45,114.26	100.0%	0.00
9147 · Thursday-Lunch	0.00	97,111.04	0.00	97,111.04	100.0%	0.00
9148 · Thursday-PM Break	0.00	17,735.77	0.00	17,735.77	100.0%	0.00
9150 · Friday-Breakfast	0.00	35,413.08	0.00	35,413.08	100.0%	0.00
9155 · Friday-Lunch	0.00	2,741.19	0.00	2,741.19	100.0%	0.00
9195 · Water for Sessions	0.00	4,636.42				
9197 · Food&Beverage-Other	0.00	19,065.41	0.00	19,065.41	100.0%	0.00
9100 · Food & Beverage Expense	0.00	0.00	351,360.00	-351,360.00	0.0%	351,360.00
Total 9100 · Food & Beverage Expe	0.00	352,005.67	351,360.00	645.67	100.18%	351,360.00

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9200 · President's Dinners						
9210 · President's Dinner - Food & Beverage	0.00	28,992.87	0.00	28,992.87	100.0%	0.00
9220 · Entertain-Transport-Decor-	0.00	1,576.22	0.00	1,576.22	100.0%	0.00
9250 · Pres Dinner-Out of State G	0.00	2,275.85	0.00	2,275.85	100.0%	0.00
9200 · President's Dinners - Other	0.00	0.00	41,860.00	-41,860.00	0.0%	41,860.00
Total 9200 · President's Dinners	0.00	32,844.94	41,860.00	-9,015.06	78.46%	41,860.00
9300 · Hosted Event						
9310 · Event Entertainment	0.00	10,730.23	0.00	10,730.23	100.0%	0.00
9320 · Event Food	0.00	60,010.72	0.00	60,010.72	100.0%	0.00
9321 · Event Bar	0.00	0.00	0.00	0.00	0.0%	0.00
9330 · Event Decor	0.00	0.00	0.00	0.00	0.0%	0.00
9340 · Event Other	0.00	2,620.00	0.00	2,620.00	100.0%	0.00
9300 · Hosted Event - Other	0.00	0.00	96,500.00	-96,500.00	0.0%	96,500.00
Total 9300 · Hosted Event	0.00	73,360.95	96,500.00	-23,139.05	76.02%	96,500.00
9400 · Meetings and Training						
9410 · Speakers-Honorarium	0.00	40,500.00	39,500.00	1,000.00	102.53%	39,500.00
9420 · Speaker-Expenses-Lodging	0.00	3,472.55	6,149.00	-2,676.45	56.47%	6,149.00
9430 · Speaker-Expenses-Transp	0.00	55.02	0.00	0.00	0.0%	0.00
9445 · Speaker-Expenses-Misc	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9400 · Meetings and Training	0.00	44,027.57	45,649.00	-1,621.43	96.45%	45,649.00
9450 · Comps						
9460 · Other Guests Lodging (OO)	0.00	2,025.93	4,580.00	-2,554.07	44.23%	4,580.00
9462 · Comps - Other	0.00	2,738.85	2,374.00	364.85	115.37%	2,374.00
9465 · Board Scholarships	0.00	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 9450 · Comps	0.00	4,764.78	7,954.00	-3,189.22	59.9%	7,954.00
9475 · Meetings						
9476 · Audio Visual and Lighting	0.00	222,425.32	0.00	222,425.32	100.0%	0.00
9477 · Virtual Platform	0.00	14,580.00	0.00	14,580.00	100.0%	0.00
9478 · General Session - Add'l prc	365.00	3,281.80	0.00	3,281.80	100.0%	0.00
9479 · WiFi Internet	0.00	35,009.17	0.00	35,009.17	100.0%	0.00
9480 · Electric Power/Rigging	0.00	21,564.17	0.00	21,564.17	100.0%	0.00
9481 · Reg/Attendance Tracking	0.00	40,341.14	0.00	40,341.14	100.0%	0.00
9485 · Convention/Hotel Other Co	0.00	76,215.20	0.00	76,215.20	100.0%	0.00
9475 · Meetings - Other	0.00	0.00	421,433.00	-421,433.00	0.0%	421,433.00
Total 9475 · Meetings	365.00	413,416.80	421,433.00	-8,016.20	98.1%	421,433.00
9490 · Pre-Conference Workshop						
9494 · Food & Beverage	0.00	2,018.00	2,630.00	-612.00	76.73%	2,630.00
9495 · Speaker Fees	0.00	3,660.52	0.00	0.00	0.0%	0.00
9496 · Pre-Conference-Other	0.00	800.00	0.00	0.00	0.0%	0.00
Total 9490 · Pre-Conference Works	0.00	6,478.52	2,630.00	3,848.52	246.33%	2,630.00
9500 · Exhibits						
9510 · Decorator Booth Fee	0.00	17,037.54	18,943.00	-1,905.46	89.94%	18,943.00
9530 · Meeting space Additions	0.00	10,412.00	10,500.00	-88.00	99.16%	10,500.00
9540 · Security	0.00	1,339.50	1,250.00	89.50	107.16%	1,250.00
9545 · Exhibit hall game	0.00	117.20	500.00	-382.80	23.44%	500.00
9550 · Sponsor Branded Items	0.00	9,197.78	10,550.00	-1,352.22	87.18%	10,550.00

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9500 · Exhibits - Other	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9500 · Exhibits	0.00	38,104.02	41,743.00	-3,638.98	91.28%	41,743.00
9600 · Entertainment/Gifts						
9610 · Conference Gifts/Attendees	0.00	460.22	0.00	460.22	100.0%	0.00
9620 · Speaker/Board/Committee	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9600 · Entertainment/Gifts	0.00	460.22	0.00	460.22	100.0%	0.00
9700 · Other Activities						
9732 · Golf Tournament Expenses	0.00	12,220.61	14,050.00	-1,829.39	86.98%	14,050.00
9750 · Other Event Expenses	0.00	3,440.92	0.00	3,440.92	100.0%	0.00
Total 9700 · Other Activities	0.00	15,661.53	14,050.00	1,611.53	111.47%	14,050.00
9800 · Administration - Conference						
9805 · Conference Marketing	0.00	0.00	0.00	0.00	0.0%	0.00
9810 · Conference Contract Serv	0.00	80,267.52	78,890.00	1,377.52	101.75%	78,890.00
9815 · Printing/Copy/Conference I	0.00	5,670.83	5,000.00	670.83	113.42%	5,000.00
9818 · Office/Telephones/Printer	0.00	0.00	500.00	-500.00	0.0%	500.00
9820 · President Expenses	0.00	474.68	500.00	-25.32	94.94%	500.00
9831 · Supplies-Badges-Ribbons-I	0.00	3,445.88	500.00	2,945.88	689.18%	500.00
9840 · Postage & Shipping	0.00	0.00	500.00	-500.00	0.0%	500.00
9875 · Signage	0.00	3,640.71	3,000.00	640.71	121.36%	3,000.00
9890 · Conference Committee Exp	0.00	11,175.58	16,000.00	-4,824.42	69.85%	16,000.00
9895 · Staff Exp Inc. Lodging & Tr	-14.00	13,239.77	14,000.00	-760.23	94.57%	14,000.00
Total 9800 · Administration - Confe	-14.00	117,914.97	118,890.00	-975.03	99.18%	118,890.00
9000 · Conference Expenses - Othe	0.00	0.00	0.00	0.00	0.0%	0.00
Total 9000 · Conference Expenses	351.00	1,099,039.97	1,142,069.00	-43,029.03	96.23%	1,142,069.00
Total 6400 · PROGRAM EXPENSES	351.00	1,113,039.97	1,182,288.00	-69,248.03	94.14%	1,259,669.00
6900 · OTHER EXPENSES						
6970 · One-Time Budgeted Expense	0.00	0.00	1,200.00	-1,200.00	0.0%	1,200.00
Total 6900 · OTHER EXPENSES	0.00	0.00	1,200.00	-1,200.00	0.0%	1,200.00
9950 · Prior Period Adjustment	0.00	400.00	0.00	400.00	100.0%	0.00
Total Expense	40,685.36	1,435,420.25	1,533,332.00	-97,911.75	93.61%	1,944,769.00
Net Ordinary Income	-102.74	152,766.70	-4,324.00	157,090.70	-3,533.0%	-227,504.00
Other Income/Expense						
Other Income						
4501 · Chapter Income						
4501.03 · North Coast	0.00	1,650.00	0.00	1,650.00	100.0%	0.00
4501.04 · Sacramento Valley	0.00	1,480.00	0.00	1,480.00	100.0%	0.00
4501.05 · East Bay (SF)	0.00	850.00	0.00	850.00	100.0%	0.00
4501.06 · Central Valley	195.00	495.00				
4501.08 · Monterey Bay	0.00	1,650.00				
4501.09 · South San Joaquin	230.00	230.00	0.00	230.00	100.0%	0.00
4501.11 · Channel Counties	0.00	665.00	0.00	665.00	100.0%	0.00
4501.12 · San Gabriel Valley	2,145.00	2,995.00	0.00	2,995.00	100.0%	0.00
4501.13 · Central Los Angeles	0.00	1,505.00	0.00	1,505.00	100.0%	0.00
4501.14 · South Bay (LA)	210.00	2,040.00	0.00	2,040.00	100.0%	0.00
4501.16 · Orange County	1,940.00	7,385.00	0.00	7,385.00	100.0%	0.00
4501.17 · Inland Empire	2,365.00	11,670.00	0.00	11,670.00	100.0%	0.00

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4501.18 · Coachella Valley	0.00	930.00				
4501.19 · San Diego County	595.00	1,855.00	0.00	1,855.00	100.0%	0.00
4501.20 · Imperial County	100.00	180.00				
4501.21 · Bay Area (Peninsula-East Bay)	0.00	0.00	0.00	0.00	0.0%	0.00
4501 · Chapter Income - Other	0.00	0.00	58,335.00	-58,335.00	0.0%	100,000.00
Total 4501 · Chapter Income	7,780.00	35,580.00	58,335.00	-22,755.00	60.99%	100,000.00
Total Other Income	7,780.00	35,580.00	58,335.00	-22,755.00	60.99%	100,000.00
Other Expense						
6401 · Chapter Expenses						
6401.79 · Current Year Chapter Expenses						
6401.01 · Northwest Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.02 · Northeast Counties	0.00	0.00	0.00	0.00	0.0%	0.00
6401.03 · North Coast	940.00	1,369.66	0.00	1,369.66	100.0%	0.00
6401.04 · Sacramento Valley	0.00	2,129.83	0.00	2,129.83	100.0%	0.00
6401.05 · East Bay (SF)	0.00	0.00	0.00	0.00	0.0%	0.00
6401.06 · Central Valley	0.00	54.81	0.00	54.81	100.0%	0.00
6401.07 · Peninsula	0.00	0.00	0.00	0.00	0.0%	0.00
6401.08 · Monterey Bay	0.00	5,079.88	0.00	5,079.88	100.0%	0.00
6401.09 · South San Joaquin	0.00	0.00	0.00	0.00	0.0%	0.00
6401.10 · Central Coast	0.00	0.00	0.00	0.00	0.0%	0.00
6401.11 · Channel Counties	0.00	2,854.37	0.00	2,854.37	100.0%	0.00
6401.12 · San Gabriel Valley	0.00	837.25	0.00	837.25	100.0%	0.00
6401.13 · Central Los Angeles	0.00	1,255.75	0.00	1,255.75	100.0%	0.00
6401.14 · South Bay (LA)	0.00	1,225.00	0.00	1,225.00	100.0%	0.00
6401.15 · Desert Mountain	0.00	0.00	0.00	0.00	0.0%	0.00
6401.16 · Orange County	0.00	5,943.89	0.00	5,943.89	100.0%	0.00
6401.17 · Inland Empire	949.75	10,046.21	0.00	10,046.21	100.0%	0.00
6401.18 · Coachella Valley	0.00	513.47	0.00	513.47	100.0%	0.00
6401.19 · San Diego County	1,308.79	1,996.04	0.00	1,996.04	100.0%	0.00
6401.20 · Imperial County	121.91	121.91	0.00	121.91	100.0%	0.00
6401.79 · Current Year Chapter Expenses	0.00	0.00	58,919.00	-58,919.00	0.0%	101,000.00
Total 6401.79 · Current Year Chapter Expenses	3,320.45	33,428.07	58,919.00	-25,490.93	56.74%	101,000.00
Total 6401 · Chapter Expenses	3,320.45	33,428.07	58,919.00	-25,490.93	56.74%	101,000.00
Total Other Expense	3,320.45	33,428.07	58,919.00	-25,490.93	56.74%	101,000.00
Net Other Income	4,459.55	2,151.93	-584.00	2,735.93	-368.48%	-1,000.00
Net Income	4,356.81	154,918.63	-4,908.00	159,826.63	-3,156.45%	-228,504.00

California Society of Municipal Finance Officers
Statement of Financial Income and Expense
January through July 2023

	<u>Jan - Jul 23</u>	<u>Jan - Jul 22</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
4000 · OPERATING REVENUES			
4100 · Membership Dues			
4110 · Dues - Municipal - Management	166,460.00	162,240.00	4,220.00
4115 · Dues - Municipal - Professional	33,675.00	0.00	33,675.00
4120 · Dues - Other Gov	3,550.00	3,200.00	350.00
4130 · Dues - Commercial	42,885.00	34,870.00	8,015.00
4140 · Dues - Retired	960.00	820.00	140.00
4150 · Dues - Education	0.00	0.00	0.00
4100 · Membership Dues - Other	0.00	0.00	0.00
Total 4100 · Membership Dues	<u>247,530.00</u>	<u>201,130.00</u>	<u>46,400.00</u>
4200 · Interest Income	12,121.37	2,178.49	9,942.88
4302 · Magazine Advertising	1,337.50	4,275.00	-2,937.50
4303 · Job Board Post - Member	125,725.00	138,250.00	-12,525.00
4490 · Budget Awards	2,850.00	2,200.00	650.00
4502 · Sponsorships - Other			
4502.10 · Sponsorship GFOA Reception	0.00	5,000.00	-5,000.00
Total 4502 · Sponsorships - Other	<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>
Total 4000 · OPERATING REVENUES	<u>389,563.87</u>	<u>353,033.49</u>	<u>36,530.38</u>
4500 · PROGRAM REVENUES			
4504 · Education income			
4505 · Webinar	5,425.00	0.00	5,425.00
4520 · Weekend Training			
4525 · Training Event Income	0.00	0.00	0.00
Total 4520 · Weekend Training	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
4570 · Intro to Government	28,700.00	7,450.00	21,250.00
4575 · Investment Accounting	0.00	450.00	-450.00
4590 · Intermediate Government Acct	38,400.00	50,012.50	-11,612.50
4591 · California Local Budgeting	16,750.00	14,100.00	2,650.00
4593 · Capital Assets	0.00	9,000.00	-9,000.00
4595 · Revenue Fundamentals	0.00	2,600.00	-2,600.00
4596 · Revenue Fundamentals II	200.00	0.00	200.00
4598 · Leadership Skills	0.00	2,100.00	-2,100.00
4599 · On Demand Courses	1,125.00	0.00	1,125.00
Total 4504 · Education income	<u>90,600.00</u>	<u>85,712.50</u>	<u>4,887.50</u>
8000 · Conference Revenue			
8100 · Government Registrations			
8102 · Government NonMember	16,245.00	13,950.00	2,295.00
8104 · Government Member	349,720.00	311,660.00	38,060.00
8115 · Conf-Gov-Full-Norm-Mem	0.00	2,140.00	-2,140.00
Total 8100 · Government Registrations	<u>365,965.00</u>	<u>327,750.00</u>	<u>38,215.00</u>
8200 · Commercial Registrations			
8226 · Commercial Exhibitor	59,735.00	53,815.00	5,920.00
8228 · Commercial NonMember	20,825.00	25,410.00	-4,585.00
8229 · Commercial Member	52,170.00	29,793.00	22,377.00
8231 · Comm Non-Memb-Full-Reg	0.00	1,515.00	-1,515.00
8265 · Comm Non-Memb Daily Regular	3,225.00	3,420.00	-195.00

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	<u>Jan - Jul 23</u>	<u>Jan - Jul 22</u>	<u>\$ Change</u>
8200 · Commercial Registrations - Other	0.00	0.00	0.00
Total 8200 · Commercial Registrations	135,955.00	113,953.00	22,002.00
8300 · Pre-Conference Registrations			
8371 · PreConference-Session A	7,200.00	0.00	7,200.00
8373 · PreConference-Session B	4,200.00	0.00	4,200.00
8375 · PreConference-Session C	3,100.00	0.00	3,100.00
8376 · PreConference-Session D	2,600.00	0.00	2,600.00
8300 · Pre-Conference Registrations - Other	2,000.00	13,540.00	-11,540.00
Total 8300 · Pre-Conference Registrations	19,100.00	13,540.00	5,560.00
8500 · Extra Meals			
8565 · Hosted Evening Event	3,875.00	0.00	3,875.00
8500 · Extra Meals - Other	250.00	5,075.00	-4,825.00
Total 8500 · Extra Meals	4,125.00	5,075.00	-950.00
8600 · Event Registrations			
8610 · Golf	16,565.00	18,340.00	-1,775.00
8630 · Pickleball/Tennis	2,100.00	385.00	1,715.00
Total 8600 · Event Registrations	18,665.00	18,725.00	-60.00
8700 · Exhibitors Fees			
8703 · Sapphire Exhibitor	91,000.00	101,500.00	-10,500.00
8715 · Gold Package	246,000.00	193,562.50	52,437.50
8725 · Silver Package	38,125.00	40,625.00	-2,500.00
8735 · Diamond Package	130,000.00	90,000.00	40,000.00
Total 8700 · Exhibitors Fees	505,125.00	425,687.50	79,437.50
8800 · Sponsorships			
8830 · Non-Exhibitor Sponsor 8830	12,000.00	14,000.00	-2,000.00
8872 · Additional Sponsorship Monies	250.00	5,062.50	-4,812.50
8800 · Sponsorships - Other	0.00	0.00	0.00
Total 8800 · Sponsorships	12,250.00	19,062.50	-6,812.50
8900 · Conference Miscellaneous			
8905 · Misc Conference Income	10,216.84	0.00	10,216.84
8915 · Hotel Rebate	20,160.00	10,074.48	10,085.52
8920 · Super Bowl Squares - Conference	460.00	0.00	460.00
8925 · Charitable Donations - Conferen	-26,328.76	0.00	-26,328.76
8950 · Virtual Conference Registration	42,330.00	77,950.00	-35,620.00
8900 · Conference Miscellaneous - Other	0.00	0.00	0.00
Total 8900 · Conference Miscellaneous	46,838.08	88,024.48	-41,186.40
Total 8000 · Conference Revenue	1,108,023.08	1,011,817.48	96,205.60
Total 4500 · PROGRAM REVENUES	1,198,623.08	1,097,529.98	101,093.10
Total Income	1,588,186.95	1,450,563.47	137,623.48
Gross Profit	1,588,186.95	1,450,563.47	137,623.48
Expense			
6100 · OPERATING EXPENSES			
6105 · Marketing/Membership	1,527.10	5,603.67	-4,076.57
6106 · Storage Expense	462.53	108.77	353.76
6110 · President's Expense			
6111 · Presidents CSMFO- Gifts	0.00	88.15	-88.15
6110 · President's Expense - Other	3,787.97	8,769.45	-4,981.48
Total 6110 · President's Expense	3,787.97	8,857.60	-5,069.63

California Society of Municipal Finance Officers
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	<u>Jan - Jul 23</u>	<u>Jan - Jul 22</u>	<u>\$ Change</u>
6115 · Board of Directors			
6116 · Board Meeting Expenses	969.72	4,924.60	-3,954.88
Total 6115 · Board of Directors	<u>969.72</u>	<u>4,924.60</u>	<u>-3,954.88</u>
6140 · Management Services			
6143 · Management Services	109,789.00	106,489.00	3,300.00
6146 · Consultants			
6146.10 · Coleman Services	12,419.94	10,641.62	1,778.32
6146.20 · CDC - Support	6,000.00	4,700.00	1,300.00
6146 · Consultants - Other	0.00	6,000.00	-6,000.00
Total 6146 · Consultants	<u>18,419.94</u>	<u>21,341.62</u>	<u>-2,921.68</u>
6147 · Professional Fees	0.00	357.50	-357.50
6470 · Webinar Program Services	5,000.00	7,500.00	-2,500.00
6140 · Management Services - Other	0.00	2,800.00	-2,800.00
Total 6140 · Management Services	<u>133,208.94</u>	<u>138,488.12</u>	<u>-5,279.18</u>
6148 · Payroll			
6148.10 · Wages	48,271.25	33,769.75	14,501.50
6148.20 · Payroll Taxes - Federal	4,000.76	2,625.39	1,375.37
6148.30 · Payroll Taxes - State	0.00	245.01	-245.01
6148.50 · Payroll Processing Expense	504.00	280.00	224.00
6148.63 · Executive Director - Outreach	6,013.25	0.00	6,013.25
Total 6148 · Payroll	<u>58,789.26</u>	<u>36,920.15</u>	<u>21,869.11</u>
6150 · Office Supplies	1,748.28	716.69	1,031.59
6155 · Merchant Fees/Bank Chgs.	29,348.81	26,010.18	3,338.63
6160 · Awards	7,369.09	5,336.14	2,032.95
6165 · Printing			
6166 · Printing, copying, and admin	640.22	35.04	605.18
6167 · Directory	8,128.43	4,904.00	3,224.43
6165 · Printing - Other	23.96	0.00	23.96
Total 6165 · Printing	<u>8,792.61</u>	<u>4,939.04</u>	<u>3,853.57</u>
6170 · Magazine	10,283.99	11,046.13	-762.14
6175 · Postage	1,830.57	244.50	1,586.07
6185 · Telephone/Bridge Calls	293.38	273.78	19.60
6190 · Web and Technology			
6191 · DataBase Expense	0.00	228.53	-228.53
6192 · Web site	2,500.00	2,500.00	0.00
6195 · Web Site Hosting Fee	0.00	2,233.94	-2,233.94
6190 · Web and Technology - Other	11,215.44	13,062.44	-1,847.00
Total 6190 · Web and Technology	<u>13,715.44</u>	<u>18,024.91</u>	<u>-4,309.47</u>
6200 · Travel/Staff Expenses	2,420.85	2,449.32	-28.47
6230 · Insurance	1,578.00	2,118.00	-540.00
6240 · Taxes			
6242 · Current Year Taxes	22,377.00	0.00	22,377.00
Total 6240 · Taxes	<u>22,377.00</u>	<u>0.00</u>	<u>22,377.00</u>
6255 · GFOA Reception	14,246.74	16,198.08	-1,951.34
6260 · Donations	9,230.00	0.00	9,230.00
Total 6100 · OPERATING EXPENSES	<u>321,980.28</u>	<u>282,259.68</u>	<u>39,720.60</u>
6400 · PROGRAM EXPENSES			
6404 · Education Expenses			

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	<u>Jan - Jul 23</u>	<u>Jan - Jul 22</u>	<u>\$ Change</u>
6430 · Intro to Government Exp			
6430.10 · Intro to Govt Account - Reimbur	3,500.00	2,000.00	1,500.00
Total 6430 · Intro to Government Exp	<u>3,500.00</u>	<u>2,000.00</u>	<u>1,500.00</u>
6480 · Intermediate Governmental Acct.	5,500.00	5,500.00	0.00
6491 · CA Local Budgeting Expense	3,000.00	5,000.00	-2,000.00
6596 · Revenue Fundamental Expense II	2,000.00	0.00	2,000.00
Total 6404 · Education Expenses	<u>14,000.00</u>	<u>12,500.00</u>	<u>1,500.00</u>
9000 · Conference Expenses			
9100 · Food & Beverage Expense			
9105 · Registration Prep-Lunch	211.87	620.64	-408.77
9115 · Wednesday-Breakfast	500.25	0.00	500.25
9125 · Wednesday-Lunch	90,454.18	87,359.93	3,094.25
9135 · Wednesday-Food-Exhibitor Recept	25,282.32	21,455.72	3,826.60
9138 · Wednesday-Beverage-Exhibitor Re	12,074.65	8,966.15	3,108.50
9140 · Thursday-Breakfast-Chapter Chai	1,665.23	2,700.15	-1,034.92
9143 · Thursday-Breakfast	45,114.26	57,235.45	-12,121.19
9147 · Thursday-Lunch	97,111.04	67,503.69	29,607.35
9148 · Thursday-PM Break	17,735.77	15,002.03	2,733.74
9150 · Friday-Breakfast	35,413.08	36,001.97	-588.89
9155 · Friday-Lunch	2,741.19	2,245.57	495.62
9195 · Water for Sessions	4,636.42	0.00	4,636.42
9197 · Food&Beverage-Other	19,065.41	13,725.04	5,340.37
9100 · Food & Beverage Expense - Other	0.00	104.86	-104.86
Total 9100 · Food & Beverage Expense	<u>352,005.67</u>	<u>312,921.20</u>	<u>39,084.47</u>
9200 · President's Dinners			
9210 · President's Dinner - Food & Bev	28,992.87	25,351.52	3,641.35
9220 · Entertain-Transport-Decor-Favor	1,576.22	3,346.88	-1,770.66
9250 · Pres Dinner-Out of State Guest	2,275.85	4,777.29	-2,501.44
Total 9200 · President's Dinners	<u>32,844.94</u>	<u>33,475.69</u>	<u>-630.75</u>
9300 · Hosted Event			
9310 · Event Entertainment	10,730.23	27,806.19	-17,075.96
9320 · Event Food	60,010.72	101,357.06	-41,346.34
9321 · Event Bar	0.00	17,603.39	-17,603.39
9330 · Event Decor	0.00	3,645.13	-3,645.13
9340 · Event Other	2,620.00	0.00	2,620.00
Total 9300 · Hosted Event	<u>73,360.95</u>	<u>150,411.77</u>	<u>-77,050.82</u>
9400 · Meetings and Training			
9410 · Speakers-Honorarium	40,500.00	42,500.00	-2,000.00
9420 · Speaker-Expenses-Lodging	3,472.55	5,057.46	-1,584.91
9430 · Speaker-Expenses-Transportation	55.02	0.00	55.02
9445 · Speaker-Expenses-Misc	0.00	21.69	-21.69
Total 9400 · Meetings and Training	<u>44,027.57</u>	<u>47,579.15</u>	<u>-3,551.58</u>
9450 · Comps			
9460 · Other Guests Lodging (OOS)	2,025.93	2,724.33	-698.40
9462 · Comps - Other	2,738.85	2,075.68	663.17
9465 · Board Scholarships	0.00	72.00	-72.00
Total 9450 · Comps	<u>4,764.78</u>	<u>4,872.01</u>	<u>-107.23</u>
9475 · Meetings			

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9476 · Audio Visual and Lighting	222,425.32	185,395.75	37,029.57
9477 · Virtual Platform	14,580.00	41,135.00	-26,555.00
9478 · General Session - Addl' product	3,281.80	8,605.82	-5,324.02
9479 · WiFi Internet	35,009.17	11,080.00	23,929.17
9480 · Electric Power/Rigging	21,564.17	44,360.09	-22,795.92
9481 · Reg/Attendance Tracking	40,341.14	37,523.07	2,818.07
9485 · Convention/Hotel Other Costs	76,215.20	125.00	76,090.20
9475 · Meetings - Other	0.00	7,159.91	-7,159.91
Total 9475 · Meetings	413,416.80	335,384.64	78,032.16
9490 · Pre-Conference Workshop			
9494 · Food & Beverage	2,018.00	1,716.46	301.54
9495 · Speaker Fees	3,660.52	0.00	3,660.52
9496 · Pre-Conference-Other	800.00	0.00	800.00
Total 9490 · Pre-Conference Workshop	6,478.52	1,716.46	4,762.06
9500 · Exhibits			
9510 · Decorator Booth Fee	17,037.54	23,361.95	-6,324.41
9530 · Meeting space Additions	10,412.00	7,401.00	3,011.00
9540 · Security	1,339.50	955.00	384.50
9545 · Exhibit hall game	117.20	1,397.44	-1,280.24
9550 · Sponsor Branded Items	9,197.78	4,361.00	4,836.78
9500 · Exhibits - Other	0.00	0.00	0.00
Total 9500 · Exhibits	38,104.02	37,476.39	627.63
9600 · Entertainment/Gifts			
9610 · Conference Gifts/Attendees	460.22	59,927.62	-59,467.40
9620 · Speaker/Board/Committee Memento	0.00	5,240.16	-5,240.16
Total 9600 · Entertainment/Gifts	460.22	65,167.78	-64,707.56
9700 · Other Activities			
9732 · Golf Tournament Expenses	12,220.61	17,348.86	-5,128.25
9750 · Other Event Expenses	3,440.92	150.00	3,290.92
Total 9700 · Other Activities	15,661.53	17,498.86	-1,837.33
9800 · Administration - Conference			
9805 · Conference Marketing	0.00	239.37	-239.37
9810 · Conference Contract Services	80,267.52	74,157.52	6,110.00
9815 · Printing/Copy/Conference Media	5,670.83	4,891.79	779.04
9820 · President Expenses	474.68	495.37	-20.69
9831 · Supplies-Badges-Ribbons-Etc	3,445.88	318.15	3,127.73
9840 · Postage & Shipping	0.00	780.66	-780.66
9875 · Signage	3,640.71	4,995.79	-1,355.08
9890 · Conference Committee Expenses	11,175.58	7,174.39	4,001.19
9895 · Staff Exp Inc. Lodging & Travel	13,239.77	13,288.16	-48.39
Total 9800 · Administration - Conference	117,914.97	106,341.20	11,573.77
9000 · Conference Expenses - Other	0.00	0.00	0.00
Total 9000 · Conference Expenses	1,099,039.97	1,112,845.15	-13,805.18
Total 6400 · PROGRAM EXPENSES	1,113,039.97	1,125,345.15	-12,305.18
6900 · OTHER EXPENSES			
6970 · One-Time Budgeted Expenses	0.00	23,250.00	-23,250.00
Total 6900 · OTHER EXPENSES	0.00	23,250.00	-23,250.00
9950 · Prior Period Adjustment	400.00	7,068.50	-6,668.50

California Society of Municipal Finance Officers
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	<u>Jan - Jul 23</u>	<u>Jan - Jul 22</u>	<u>\$ Change</u>
Total Expense	<u>1,435,420.25</u>	<u>1,437,923.33</u>	<u>-2,503.08</u>
Net Ordinary Income	<u>152,766.70</u>	<u>12,640.14</u>	<u>140,126.56</u>
Other Income/Expense			
Other Income			
4501 · Chapter Income			
4501.03 · North Coast	1,650.00	1,500.00	150.00
4501.04 · Sacramento Valley	1,480.00	400.00	1,080.00
4501.05 · East Bay (SF)	850.00	0.00	850.00
4501.06 · Central Valley	495.00	0.00	495.00
4501.08 · Monterey Bay	1,650.00	0.00	1,650.00
4501.09 · South San Joaquin	230.00	560.00	-330.00
4501.11 · Channel Counties	665.00	0.00	665.00
4501.12 · San Gabriel Valley	2,995.00	1,380.00	1,615.00
4501.13 · Central Los Angeles	1,505.00	0.00	1,505.00
4501.14 · South Bay (LA)	2,040.00	2,250.00	-210.00
4501.16 · Orange County	7,385.00	980.00	6,405.00
4501.17 · Inland Empire	11,670.00	1,220.00	10,450.00
4501.18 · Coachella Valley	930.00	0.00	930.00
4501.19 · San Diego County	1,855.00	1,330.00	525.00
4501.20 · Imperial County	180.00	0.00	180.00
4501.21 · Bay Area (Peninsula-East Bay)	0.00	0.00	0.00
Total 4501 · Chapter Income	<u>35,580.00</u>	<u>9,620.00</u>	<u>25,960.00</u>
49910 · Unidentified Transactions	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Income	<u>35,580.00</u>	<u>9,620.00</u>	<u>25,960.00</u>
Other Expense			
6401 · Chapter Expenses			
6401.79 · Current Year Chapter Expenses			
6401.03 · North Coast	1,369.66	0.00	1,369.66
6401.04 · Sacramento Valley	2,129.83	0.00	2,129.83
6401.06 · Central Valley	54.81	0.00	54.81
6401.08 · Monterey Bay	5,079.88	0.00	5,079.88
6401.09 · South San Joaquin	0.00	117.96	-117.96
6401.11 · Channel Counties	2,854.37	0.00	2,854.37
6401.12 · San Gabriel Valley	837.25	1,132.12	-294.87
6401.13 · Central Los Angeles	1,255.75	0.00	1,255.75
6401.14 · South Bay (LA)	1,225.00	897.96	327.04
6401.16 · Orange County	5,943.89	2,307.50	3,636.39
6401.17 · Inland Empire	10,046.21	3,434.38	6,611.83
6401.18 · Coachella Valley	513.47	0.00	513.47
6401.19 · San Diego County	1,996.04	0.00	1,996.04
6401.20 · Imperial County	121.91	0.00	121.91
Total 6401.79 · Current Year Chapter Expenses	<u>33,428.07</u>	<u>7,889.92</u>	<u>25,538.15</u>
Total 6401 · Chapter Expenses	<u>33,428.07</u>	<u>7,889.92</u>	<u>25,538.15</u>
Total Other Expense	<u>33,428.07</u>	<u>7,889.92</u>	<u>25,538.15</u>
Net Other Income	<u>2,151.93</u>	<u>1,730.08</u>	<u>421.85</u>
Net Income	<u><u>154,918.63</u></u>	<u><u>14,370.22</u></u>	<u><u>140,548.41</u></u>

California Society of Municipal Finance Officers
Chapter Income and Expense
January through July 2023

	Central Los Angeles	Central Valley	Channel Counties	Coachella Valley	East Bay
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)
Other Income/Expense					
Other Income					
4501 · Chapter Income	1,505.00	495.00	665.00	930.00	850.00
Total Other Income	1,505.00	495.00	665.00	930.00	850.00
Other Expense					
6401 · Chapter Expenses	1,255.75	54.81	2,854.37	513.47	0.00
Total Other Expense	1,255.75	54.81	2,854.37	513.47	0.00
Net Other Income	249.25	440.19	-2,189.37	416.53	850.00
Net Income	249.25	440.19	-2,189.37	416.53	850.00

California Society of Municipal Finance Officers
Chapter Income and Expense
January through July 2023

	Imperial County	Inland Empire	Monterey Bay	North Coast	Orange County	Sacramento Valley
	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)	(Chapters)
Other Income/Expense						
Other Income						
4501 · Chapter Income	180.00	11,670.00	1,650.00	1,650.00	7,385.00	1,480.00
Total Other Income	180.00	11,670.00	1,650.00	1,650.00	7,385.00	1,480.00
Other Expense						
6401 · Chapter Expenses	121.91	10,046.21	5,079.88	1,369.66	5,943.89	2,129.83
Total Other Expense	121.91	10,046.21	5,079.88	1,369.66	5,943.89	2,129.83
Net Other Income	58.09	1,623.79	-3,429.88	280.34	1,441.11	-649.83
Net Income	58.09	1,623.79	-3,429.88	280.34	1,441.11	-649.83

California Society of Municipal Finance Officers
Chapter Income and Expense
January through July 2023

	San Diego	San Gabriel Valley	South San Joaquin Valley	SouthBay (LA)	Total Chapters	TOTAL
	<u>(Chapters)</u>	<u>(Chapters)</u>	<u>(Chapters)</u>	<u>(Chapters)</u>		
Other Income/Expense						
Other Income						
4501 · Chapter Income	1,855.00	2,785.00	230.00	2,250.00	35,580.00	35,580.00
Total Other Income	<u>1,855.00</u>	<u>2,785.00</u>	<u>230.00</u>	<u>2,250.00</u>	<u>35,580.00</u>	<u>35,580.00</u>
Other Expense						
6401 · Chapter Expenses	1,996.04	837.25	0.00	1,225.00	33,428.07	33,428.07
Total Other Expense	<u>1,996.04</u>	<u>837.25</u>	<u>0.00</u>	<u>1,225.00</u>	<u>33,428.07</u>	<u>33,428.07</u>
Net Other Income	<u>-141.04</u>	<u>1,947.75</u>	<u>230.00</u>	<u>1,025.00</u>	<u>2,151.93</u>	<u>2,151.93</u>
Net Income	<u><u>-141.04</u></u>	<u><u>1,947.75</u></u>	<u><u>230.00</u></u>	<u><u>1,025.00</u></u>	<u><u>2,151.93</u></u>	<u><u>2,151.93</u></u>

California Society of Municipal Finance Officers

Check Detail

July 2023

	Type	Num	Date	Name	Account	Paid Amount
	Check	EFT	07/03/2023	Merchant Service	1004 · Bank of America - 1982	
					6155 · Merchant Fees/Bank Chgs.	(1,948.46)
TOTAL						(1,948.46)
	Check	EFT	07/10/2023	Remote Deposit Fee	1004 · Bank of America - 1982	
					6155 · Merchant Fees/Bank Chgs.	(15.00)
TOTAL						(15.00)
	Check	EFT	07/28/2023	ADP, Inc.	1004 · Bank of America - 1982	
					6148.50 · Payroll Processing Expense	(73.50)
TOTAL						(73.50)
	Check	ADP-Jun23	07/18/2023	ADP, Inc.	1004 · Bank of America - 1982	
					2111 · Federal Payroll Withholdings	(2,128.76)
					2112 · State Payroll Withholdings	(874.02)
					6148.20 · Payroll Taxes - Federal	(560.84)
TOTAL						(3,563.62)
	Check	ADP-Jun2023	07/18/2023	Rousseau, Jean	1004 · Bank of America - 1982	
					6148.10 · Wages	(7,331.25)
					2111 · Federal Payroll Withholdings	2,128.76
					2112 · State Payroll Withholdings	874.02
TOTAL						(4,328.47)
	Bill Pmt -Check	7691	07/14/2023	Amber Johnson {v}	1004 · Bank of America - 1982	
	Bill	05022023	05/02/2023		6116 · Board Meeting Expenses	(493.47)
TOTAL						(493.47)
	Bill Pmt -Check	7692	07/14/2023	Harriet Commons {v}	1004 · Bank of America - 1982	
	Bill	2023--CDC-03	07/13/2023		6146.20 · CDC - Support	(1,000.00)

California Society of Municipal Finance Officers

Check Detail

July 2023

	Type	Num	Date	Name	Account	Paid Amount
					6146.20 · CDC - Support	(1,000.00)
TOTAL						(2,000.00)
	Bill Pmt -Check	7693	07/14/2023	Pacific Storage Company	1004 · Bank of America - 1982	
	Bill	4222131	06/30/2023		6106 · Storage Expense	(73.68)
TOTAL						(73.68)
	Bill Pmt -Check	7694	07/14/2023	Roxanne Muhlmeister {v}	1004 · Bank of America - 1982	
	Bill	07132023	07/13/2023		6401.19 · San Diego County	(1,308.79)
TOTAL						(1,308.79)
	Bill Pmt -Check	7695	07/14/2023	Smith Moore and Associates, Inc.	1004 · Bank of America - 1982	
	Bill	20230224	07/01/2023		6143 · Management Services	(15,127.00)
					6143 · Management Services	(700.00)
					2003 · A/P Other- SMA Conference	(4,107.69)
TOTAL						(19,934.69)
	Bill Pmt -Check	7696	07/14/2023	Grace Castaneda [v]	1004 · Bank of America - 1982	
	Bill	04192023	04/19/2023		6116 · Board Meeting Expenses	(253.06)
TOTAL						(253.06)
	Bill Pmt -Check	7697	07/14/2023	Michael Coleman {v}	1004 · Bank of America - 1982	
	Bill	Apr-May-June 2023	07/05/2023		6146.10 · Coleman Services	(7,369.94)
TOTAL						(7,369.94)
	Bill Pmt -Check	7698	07/14/2023	San Diego Padres	1004 · Bank of America - 1982	
	Bill	350098	06/21/2023		6110 · President's Expense	(1,627.50)
TOTAL						(1,627.50)
	Bill Pmt -Check	7699	07/25/2023	Adriana Anguis	1004 · Bank of America - 1982	
	Bill	07132023	07/13/2023		6401.20 · Imperial County	(121.91)

California Society of Municipal Finance Officers

Check Detail

July 2023

	Type	Num	Date	Name	Account	Paid Amount
TOTAL						(121.91)
	Bill Pmt -Check	7700	07/25/2023	BMI	1004 · Bank of America - 1982	
	Bill	48706498	07/02/2023		9478 · General Session - Addl' product	(365.00)
TOTAL						(365.00)
	Bill Pmt -Check	7701	07/25/2023	Craig Boyer [v]	1004 · Bank of America - 1982	
	Bill	06162023	06/16/2023		6401.03 · North Coast	(164.20)
TOTAL						(164.20)
	Bill Pmt -Check	7702	07/25/2023	Deborah Harper {v}	1004 · Bank of America - 1982	
	Bill	23-100	01/31/2023		6430.10 · Intro to Govt Account - Reimbur	(2,000.00)
TOTAL						(2,000.00)
	Bill Pmt -Check	7703	07/25/2023	Smith Moore and Associates, Inc.	1004 · Bank of America - 1982	
	Bill	20230288	07/20/2023		6190 · Web and Technology	(11.96)
					6190 · Web and Technology	(11.96)
					6401.17 · Inland Empire	(947.58)
					6190 · Web and Technology	(13.96)
					6175 · Postage	(22.91)
					6175 · Postage	(16.81)
					6165 · Printing	(1.40)
					6160 · Awards	(5,068.38)
					6190 · Web and Technology	(11.96)
TOTAL						(6,106.92)
	Bill Pmt -Check	7704	07/25/2023	Ukiah Valley Conference Center	1004 · Bank of America - 1982	
	Bill	07172023	07/17/2023		6401.03 · North Coast	(940.00)
TOTAL						(940.00)



CSMFO Executive Committee

Agenda

July 12, 2023

- 2023 Strategic Goals - Executive Committee
 - Quick Hit, “A Day in the Life of a Finance Officer”
 - Succession planning – Completed and ongoing
 - Define “Finance Officer” and establish criteria for leadership participation
 - Improve communication between committees and avoid redundancy* - Completed and ongoing
- 2023 Strategic Goals - Executive Director
 - QR Codes for membership directory, first time chapter meetings and conference program – Completed and ongoing
 - Produce data driven analytics to measure program success via LMS and registration. Data to include membership, engagement (trainings & participation, and career growth.) – Received initial information from SMA for last 5 years, working with Harriet and the CDC on to review the data and provide CPE information.
 - Improve communication between committees and avoid redundancy* - Completed and ongoing
 - More strategic approach to communication; internal and external communications audit (members, industry and internal communications) – Will wait until after Strategic Action Planning meeting per David. Some vendors have already been identified.
 - Annual performance measurements on website; track membership professional growth/career advancement; cohort and mentorship programs, not just technical class attendance/growth. - Somewhat tied to

* Responsibility of both the Executive Committee and Executive Director

analytics proposal above and working with SMA for basic analytics to be provided with bi-monthly board packets.

- More presence on LinkedIn/more analytics; evaluate contracted/hired communications manager; update membership brochure; gap analysis – The same goal as outlined above. Membership and volunteer brochures' updates are in progress.
 - Succession planning – Completed and ongoing
 - Engage new agencies – Ongoing, unfinished business from 2022
 - Formalize Board, Committee, and Chapter Orientation and Metrics – Recommended item with updates from leadership on August 2023 Board meeting agenda.
- Agenda Items Tracking for August 16th Board Meeting
 - 2023 Action Plan (Rich)
 - Board, Committee and Chapter orientation follow up (Jean)
 - Bylaws update due to commercial members in leadership (Jean)
 - Finance Committee update – long term planning, procedures

Consent Contracts:

- 2024 Annual Conference – Black Gold Golf Course
-
- Special District Policy and Interpretation Committee
 - James Russell-Fields, Fairfield-Suisun Sewer District
 - Gloriann Sasser, Moraga-Orinda Fire District
 - Debby Cherney, San Bernardino County Employees Retirement Association
 - William Clayton, Beaumont-Cherry Valley Water
 - Pam Arends-King, South Coast Water District
 - Nick Kurns, Scotts Valley Water District
 - Amber Johnson, County Connection
 - Karla Romero, Coachella Valley Water District
 - Don Patterson, Las Virgenes Municipal Water District
-
- Michael Coleman's website updates

- When Chapter speakers are also sponsors/raffle prize issue
- SMA update

CSMFO

Website Analytics

We first display users over the last year (July 1, 2022 – 2023) compared to the previous year overlaid along with annual summaries for various metrics. Next, the top-ten page urls will be shown, highlighting the pageviews for each page among other metrics. We also list a breakdown of devices and how users reach the website.

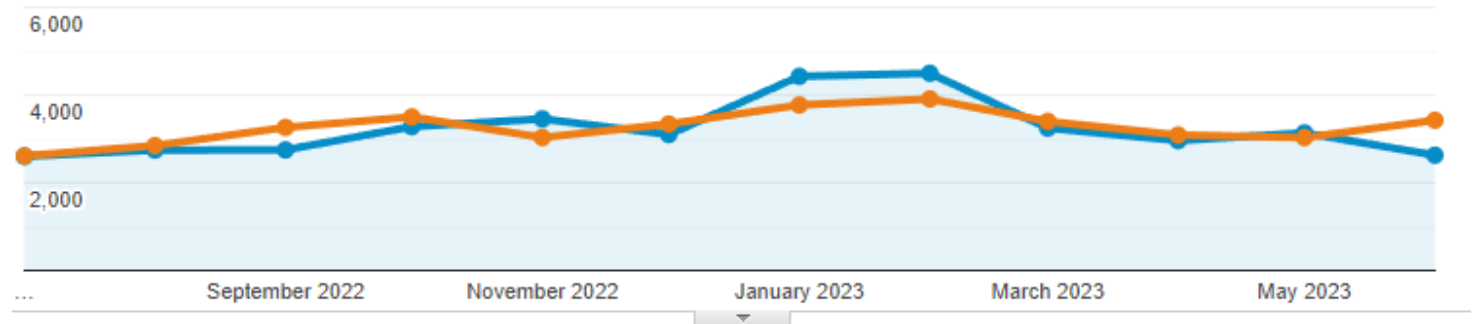
Definitions

1. Entrances – the number of times visitors entered the site through this page
2. Avg Pageviews/Session – shows how many pages are visited in the duration a user is engaged with the site
3. Bounce Rate – percent of single page sessions where there is no interaction with the page (0 sec duration)

This is the main site from which people typically navigate to other sections of the site.

Jul 1, 2022 - Jun 30, 2023: ● Users

Jul 1, 2021 - Jun 30, 2022: ● Users



Users

-0.12%

30,123 vs 30,160



New Users

-0.44%

29,130 vs 29,260



Sessions

-6.56%

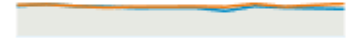
82,246 vs 88,022



Number of Sessions per User

-6.45%

2.73 vs 2.92



Pageviews

-1.26%

162,897 vs 164,981



Pages / Session

5.67%

1.98 vs 1.87



Avg. Session Duration

5.41%

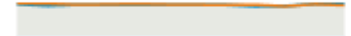
00:01:16 vs 00:01:12



Bounce Rate

-1.05%

65.79% vs 66.49%



Page - www.csmfo.org	Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit
/	66401	114.02	49509	65.57%	60.93%
/resources/current-rfps/	9255	69.23	5725	52.00%	47.67%
/careers/	8633	250.99	5682	89.77%	86.74%
/membership/join-csmfo/	6653	107.27	2904	64.33%	56.37%
/events/csmfo-annual-conference/	6486	119.57	3190	73.48%	68.72%
/about/	3295	48.67	1082	52.13%	43.61%
/training/webinars/	2638	34.56	655	29.62%	22.63%
/training/training-opportunities/	1967	15.65	502	17.53%	12.00%
/events/	1945	47.69	328	62.50%	46.02%
/events/locations/	1696	34.31	509	53.05%	36.85%
	162897	77.65	82244	65.79%	50.49%

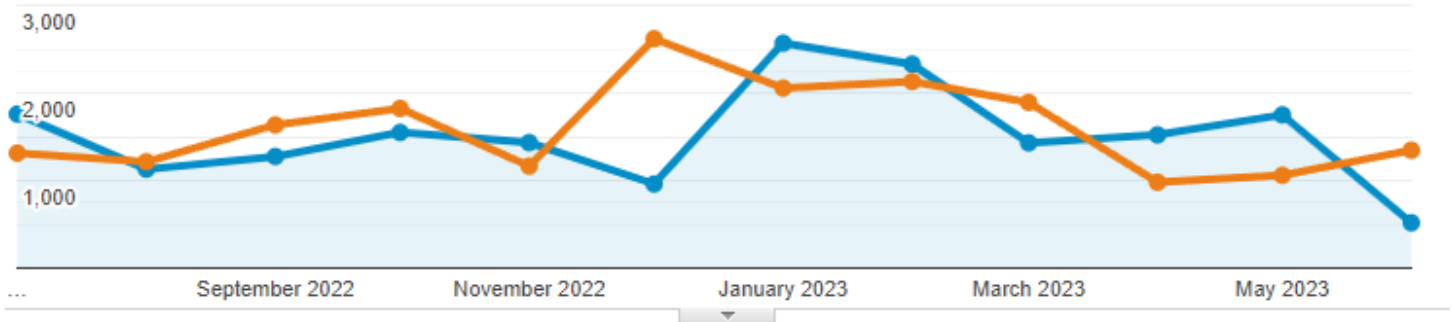
Device Categories: 82.62% desktop, 15.88% mobile, 0.50% tablet.

Channel Acquisition: 45.52% Direct, 34.54% Organic Search (google, bing), 19.71% Referral (from email links, subdomains), Social 0.23% (LinkedIn, Facebook)

This is where news articles are posted

Jul 1, 2022 - Jun 30, 2023: ● Users

Jul 1, 2021 - Jun 30, 2022: ● Users



Users

-5.20%

15,082 vs 15,910



New Users

-4.22%

14,791 vs 15,443



Sessions

-7.60%

22,363 vs 24,202



Number of Sessions per User

-2.53%

1.48 vs 1.52



Pageviews

-8.11%

32,218 vs 35,060



Pages / Session

-0.55%

1.44 vs 1.45



Avg. Session Duration

-2.91%

00:00:48 vs 00:00:49



Bounce Rate

4.16%

82.75% vs 79.44%



Page – news.csmfo.org	Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit
/	5818	56.72	2438	65.05%	39.69%
/2022/09/22/2023-annual-conference-update/	3025	139.94	2398	73.89%	72.17%
/2023/04/25/a-city-managers-perspective-on-finance/	1045	246.59	951	87.96%	89.00%
/2023/02/24/2022-csmfo-award-program-recipients/	780	169.23	674	89.32%	86.15%
/2023/02/13/gfoas-cpfo-scholarship-opportunity/	639	227.60	544	84.74%	82.94%
/2022/10/11/csmfo-22-23-wellness-challenge/	634	193.67	536	88.06%	85.49%
/2023/01/24/csmfo-and-gfoa-budget-award-criteria-mapping-for-local-governments/	578	218.99	490	86.94%	85.12%
/category/csmfo-annual-conference/	525	28.75	59	53.45%	24.57%
/2022/10/17/featured-speakers-at-the-2023-csmfo-conference/	498	87.68	405	91.36%	85.54%
/2022/07/15/professional-standards-committee-highlights-gasb-statements-99-100-and-101/	493	341.06	459	93.90%	93.31%
	32218	108.74	22355	82.75%	69.39%

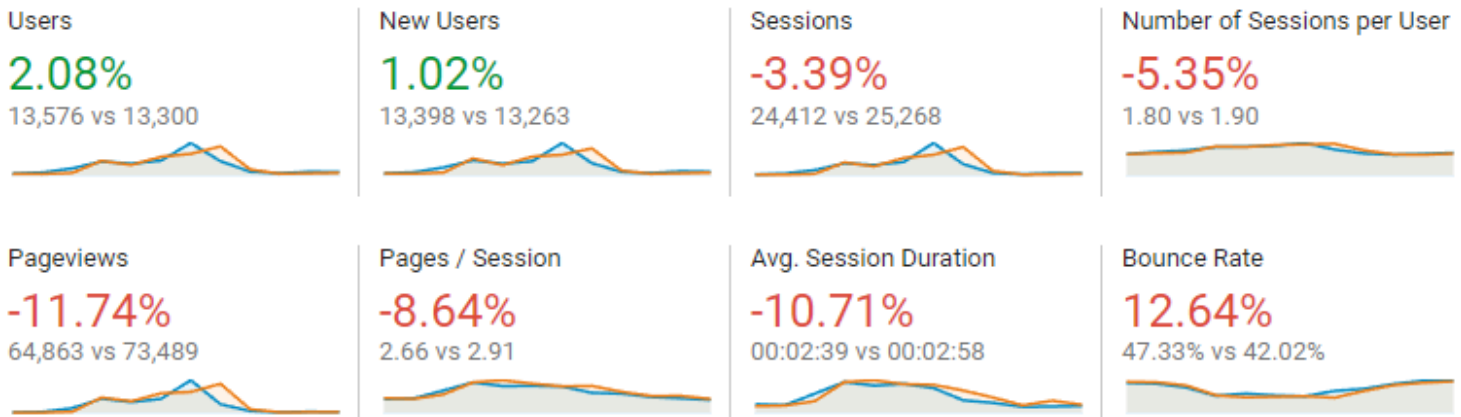
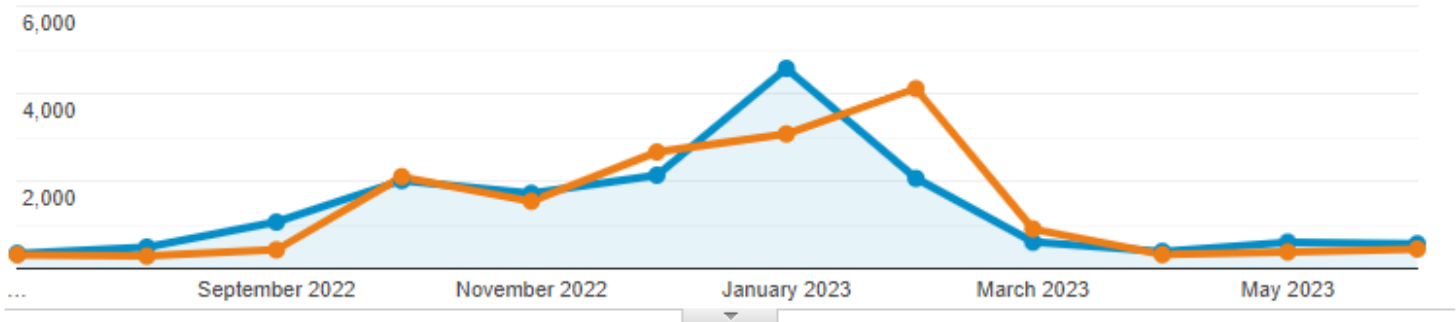
Device Categories: 78.23% desktop, 21.17% mobile, 0.59% tablet.

Channel Acquisition: 81.84% Direct (other articles / subpages), 12.03% Organic Search (info not provided), 0.81% Referral (from email links), Social 5.21% (LinkedIn, Facebook, Instagram).

CONFERENCE.CSMFO.ORG

Jul 1, 2022 - Jun 30, 2023: ● Users

Jul 1, 2021 - Jun 30, 2022: ● Users



Page - conference.csmfo.org	Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit
/	25214	65.36	16099	38.69%	34.62%
/agenda-at-a-glance/	11496	138.18	1962	66.56%	44.39%
/registration/	6394	142.86	1052	59.13%	36.44%
/exhibitorsponsorship/	3059	100.66	506	64.43%	36.16%
/committed-sponsors-and-exhibitors/	2513	87.83	419	66.35%	40.59%
/hotel-accommodations/	2185	201.98	375	65.87%	42.93%
/virtual-add-on/	1560	88.58	307	63.52%	36.09%
/thursday-night-event/	1342	109.43	153	71.90%	37.26%
/keynotes/	1295	62.46	298	60.40%	27.03%
/golf-pickleball/	786	118.72	176	80.11%	48.85%
	64863	95.79	24411	47.33%	37.63%

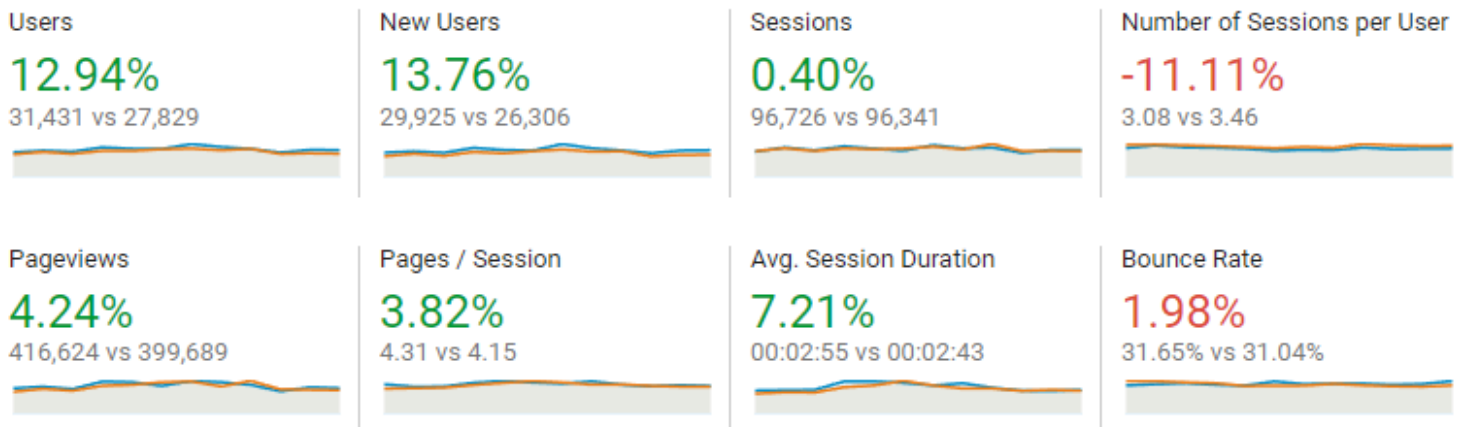
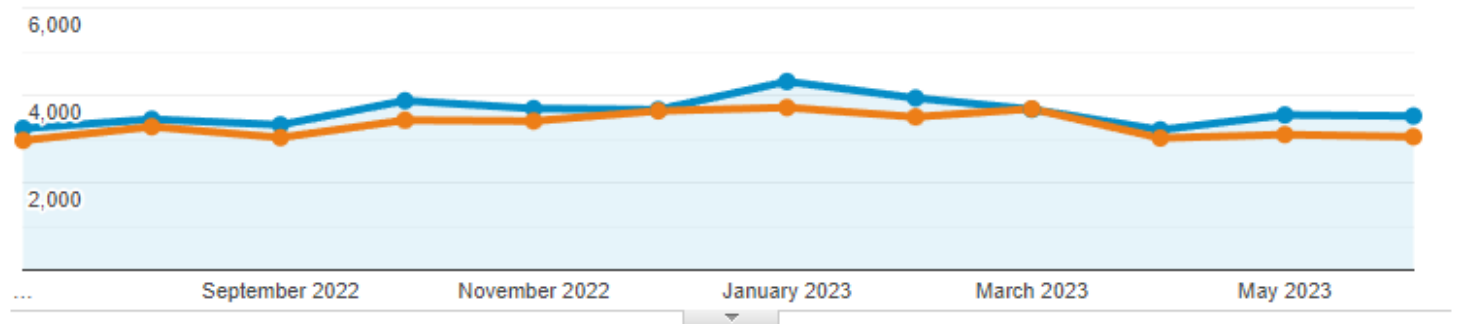
Device Categories: 77.64% desktop, 21.83% mobile, 0.53% tablet.

Channel Acquisition: 47.60% Direct (subpages from of this domain), 49.24% Organic Search (info not provided), 1.87% Referral (from email links), 1.09% Social (LinkedIn, Facebook, Instagram).

EVENTS.CSMFO.ORG

Jul 1, 2022 - Jun 30, 2023: ● Users

Jul 1, 2021 - Jun 30, 2022: ● Users



Page - events.csmfo.org	Pageviews	Avg. Time on Page	Entrances	Bounce Rate	% Exit
/networking/opening_search.asp	41562	11.98	32004	2.62%	5.11%
/events/event_list.asp	14588	49.02	5784	20.87%	16.66%
/store/checkout_main.aspx	9967	68.36	138	11.59%	3.47%
/login.aspx	9838	33.64	2690	9.74%	7.70%
/members/public_profile.asp	7291	37.27	1422	11.46%	9.22%
/members/dashboard.aspx	7250	43.37	212	21.70%	10.01%
/members/CommerceTransactions.aspx	6178	19.96	65	47.69%	5.50%
/	5368	43.79	2569	16.74%	18.05%
/general/email_pass.asp	4959	58.42	693	10.39%	14.78%
/search/	4763	21.83	805	15.78%	7.16%
	416624	52.91	96726	31.65%	23.22%

Device Categories: 73.28% desktop, 26.08% mobile, 0.64% tablet.

Channel Acquisition: 74.79% Direct (subpages), 21.95% Organic Search (info not provided), 2.57% Referral (ce21, email links), 0.68% Social (LinkedIn, Facebook, Instagram)



Board Meeting August 16, 2023

To: CSMFO BOARD

Date: August 8, 2023

FROM: Marcus Pimentel, Past President, Chapter Chair liaison

SUBJECT: Updated Chapter Chair Handbook

RECOMMENDATION

That the Board accepts the updated Chapter Chair Handbook (8/07/23)

Fiscal Impact

None.

Background

Regularly over the course of 2023 Chapter Chair leadership meetings, Chapters have identified updates to the Chapter Chair Handbook.

Analysis

Although the Chapter Chair Handbook was last updated in August 2022, minor updates are required to provide guidance and update the handbook. These included:

- Providing a visual update to the Chapter Chair map for the handbook and online
- Update SMA staffing leads
- Confirm the practice that the last day for a chapter attendee to request a refund is one week (5 business day) prior to the event (with guidance for exceptions).
- Confirm the practice that commercial attendees are not eligible to participate in chapter chair prize drawings
- Add a sample welcome greeting to new Chapter Chair or Vice Chair leaders

ATTACHMENTS

Chapter Chair Handbook (revised 8/07/23)

CHAPTER CHAIR HANDBOOK

Revised August 7, 2023

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FOR CHAPTER SUPPORT, CONTACT:

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 Staff (Chapter backup)- [Amanda Rae](#)
 CSMFO general [email](#), 1-877 282-9183

CSMFO Liaison - [Marcus Pimentel](#), 1-831-254-6531
 CSMFO Exec Dir- [Jean Rousseau](#), 1-559-281-9542

[01. Northwest Counties Chapter](#)

[02. Northeast Counties Chapter](#)

[03. North Coast Chapter](#)

[04. Sacramento Valley Chapter](#)

[05. East Bay \(S.F.\) Chapter](#)

[06. Central Valley Chapter](#)

[07. Peninsula Chapter](#)

[08. Monterey Bay Chapter](#)

[09. South San Joaquin Chapter](#)

[10. Central Coast Chapter](#)

[11. Channel Counties Chapter](#)

[12. San Gabriel Valley Chapter](#)

[13. Central Los Angeles Chapter](#)

[14. South Bay \(L.A.\) Chapter](#)

[15. Desert Mountain Chapter](#)

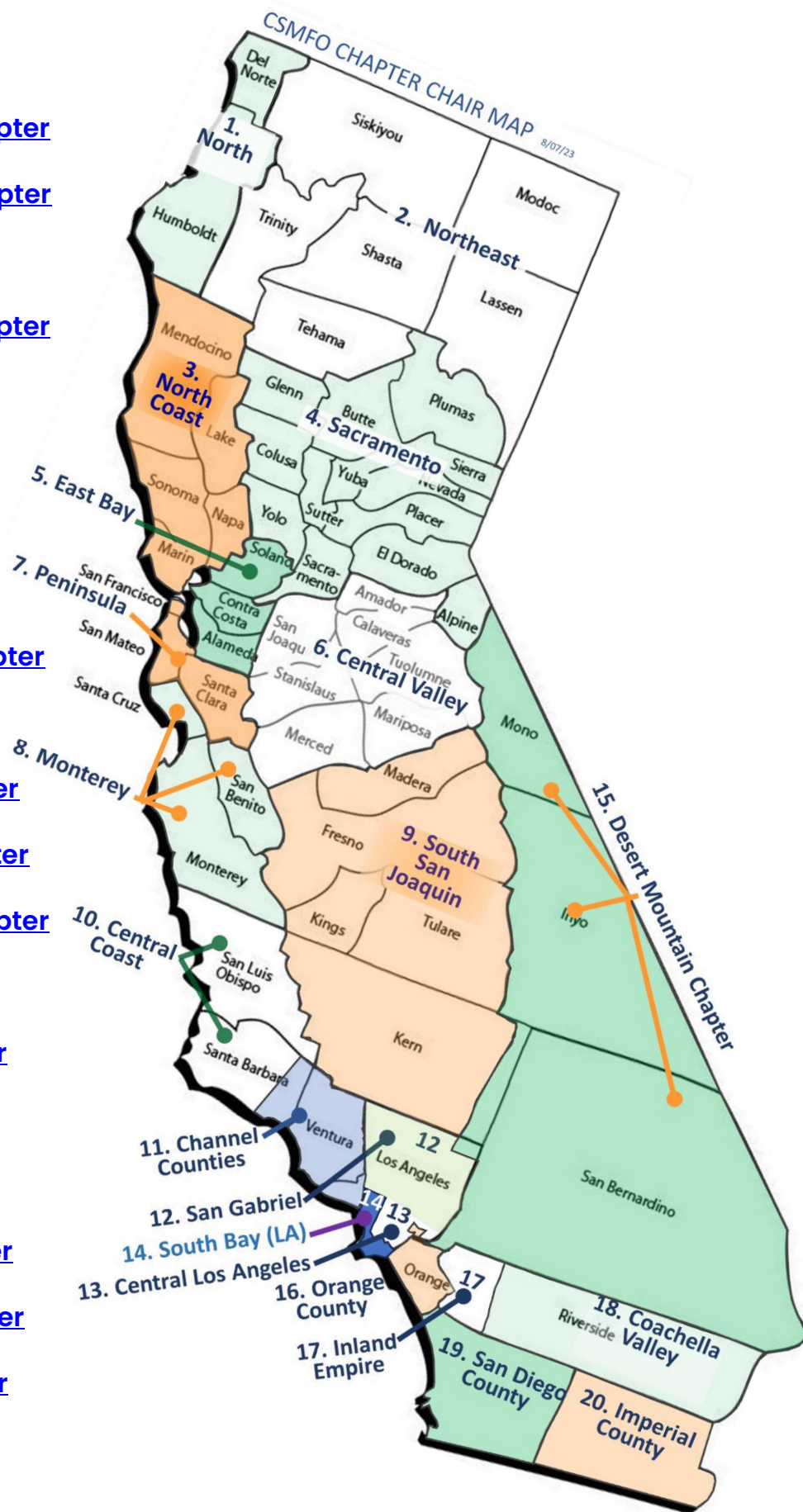
[16. Orange County Chapter](#)

[17. Inland Empire Chapter](#)

[18. Coachella Valley Chapter](#)

[19. San Diego County Chapter](#)

[20. Imperial County Chapter](#)



1. INTRODUCTION

Thank you for serving as a Chapter Chair or Vice Chair and being a leader in the California Society of Municipal Finance Officers (CSMFO). Your job is an important one, with certain responsibilities including scheduling recurring meetings, selecting topics and speakers, and attending Chapter Chair Leadership coordination meetings and CSMFO Board Meetings.

CSMFO Chapters across the state provide a local and regular educational opportunity where members can connect with and exchange ideas with each other on topics meaningful to their agencies. While most meetings remain virtual, we envision that Chapters will settle into a mix of virtual and in person meetings, depending on the interest of members locally.

CSMFO is committed to your success and assigns the immediate Past President to hold leadership meetings every other month, to support your needs and provide guidance. In addition, CSMFO provides administrative and meeting logistical support and can provide, as necessary financial support.

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

1.A. YOUR RESPONSIBILITIES & THIS HANDBOOK

Each Chair is responsible to the Board of Directors for the leadership necessary to conduct an effective program in accord with the policies and procedures of CSMFO. Chapters play an important role in the CSMFO organization. The regular meetings of each Chapter provide our membership with opportunities for personal and professional development that can only be accomplished at the local level. They also create an environment that allows the membership to grow and learn from others.

Following are the minimum responsibilities of each Chapter Chair (or Vice Chair):

1. Schedule in advance recurring chapter meetings at least twice a year and send subsequent calendar year list to Executive Director by Nov 1st.
2. Attend Chapter Chair Leadership coordination meetings (Vice Chair may replace a Chair),
3. Write an annual report of activities, generally due to Executive Director by mid-January,
4. Identify your successor,
5. Help peers see the value of joining CSMFO,
6. Attend at least two CSMFO Board Meetings,
7. Attend the annual Strategic Planning session (generally in September or October), and
8. Support the annual conference by volunteering for duties, notifying your chapter members in advance to attend Chapter events (such as meetings or chapter breakfast).

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

Thank you for volunteering to support CSMFO and for your leadership. With your support, we can all continue to strengthen our organization to meet our vision of being the preeminent resource for promoting excellence in government finance.

2. PLANNING YOUR MEETINGS

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

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

2.A. MEETING SCHEDULES

The Bylaws provide that Chapter meeting schedules shall be determined by the Chapter membership. A regular schedule of meetings for the upcoming calendar year should be established by November 1st and sent to the CSMFO Executive Director before the year starts. Most Chapters hold four to six meetings a year but no less than two per year.

Please be sure that your Chapter meetings do not conflict with other CSMFO activities. ***Always review the [CSMFO Events Master Calendar](http://www.csmfo.org) at www.csmfo.org for up-to-date listings.***

2.B. SELECTING THE TOPIC AND SPEAKERS

Topics and speakers should be chosen carefully. Select speakers who have imagination, originality, and the ability to get an idea across. To assure well-balanced programs over the course of the year, assign topics to speakers rather than allowing them to select their own.

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

Topics for Consideration

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

Suggested Sources of Speakers

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

For potential topics and speakers, please see Basecamp or the Chapter Community within the CSMFO Knowledge base . Knowledge base is accessible through your CSMFO online account at www.csmfo.org.

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

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

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

2.C. SPONSORSHIP GUIDELINES

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

- 1) **Sponsorships.** Chapters may request multiple sponsorships for chapter meetings, but should limit the sponsorships received from any one sponsor to no more than 50% of the estimated costs for any individual meeting.
- 2) **Speaker integrity.** Chapter speakers should be selected based on the value they present to the governmental members and not in fact or appearance based on any sponsorships.
 - a. At no times should a sponsorship be used to “pay” for the right to present at a meeting. As such, to avoid the appearance of impropriety, commercial sponsorships shall not be obtained from any company providing a speaker at that same meeting.
 - b. A sponsor may provide a short introduction and description of services for meetings they sponsor. That is not considered speaking for the purposes of these guidelines.
- 3) **Prizes.** Providing gift cards or other items to be raffled to the attendees of a chapter meeting is not considered sponsorship for the purpose of these guidelines. Raffle prizes should be less than \$50, but Chapter Chairs are allowed to use discretion for special purposes with advance notice to the Past President. It is recommended and made clear to attendees that commercial members and vendors are not eligible for winning a prize.

3. MEETING PREPARATION

3.A. MEETING REGISTRATION

Chapter meeting registration is provided by CSMFO staff. Meetings will be posted as events in the CSMFO database and on the CSMFO website ([Events Master Calendar](#)), allowing for online registration. Shown below is a guideline on typical key due dates. These are suggested as a best practice but can be changed based on Chapter desire.

	Site Selection & Pricing	Scheduling your meeting	Food Menu & Pricing	Registration Deadline	Audio, Visual	Refund Deadline & Food Order	Finalize Presentation Materials
In Person	10 weeks	8 weeks	3 weeks	1 week	1 week	3-5 business days	2 days
Virtual	n/a	8 weeks	n/a	24 hours	24 hours		2 days

To schedule your chapter meeting, submit your event details here: <https://www.csmfo.org/csmfo-chapter-meeting-form/>. Once submitted, a registration link will be sent back to you within 72 hours.

It is best to do this at least six (6) weeks in advance of your meeting, to allow ample online pre-registration time. Your event will be posted to the CSMFO website within 1-2 days. You will be sent the link to the online registration upon posting, for use in promoting the meeting. You will also be given a link to allow you to check registration counts directly.

In general, registration lists are not available to commercial attendees. If a chapter event is being sponsored, the Chapter Chair may at their discretion share the listing with the commercial sponsor(s).

Chapter chairs and vice chairs may receive complimentary registration to their respective chapter's meetings, in recognition of their time and effort. Presenters will receive complimentary registration for the meetings at which they speak. Chapters may provide complimentary registrations to host venues or those otherwise providing support for the meeting (up to two (2) per meeting).

Online registration will generally close one week prior to the meeting; you may request a different date if desired. Once online registration is closed, you may pull a registration list, complete with whether not payment has been received, through the admin link previously provided. A CPE certificate template for your meeting will be forwarded to you by SMA staff upon request.

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

3.B. MARKETING YOUR MEETING

Consider reaching beyond those you are already on your Chapter mailing/distribution list, such as:

- College students (community or 4-year colleges)

- Other departmental staff across local government agencies
- Finance staff in special districts or JPAs (Joint Power Authorities)

For college students, CSMFO has prioritized outreach to students through the CSMFO Student Engagement Committee. As you are setting your calendar for the coming year, please coordinate with the Student Engagement committee about opportunities to help CSMFO and, from a local perspective, help with any local internship or recruitment efforts. This could include marketing a future meeting topic relevant to students or holding an in person meeting on campus.

3.C. ONSITE MEETING ARRANGEMENTS

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

- ✓ The room capacity
- ✓ Whether a separate room will be provided for the meal
- ✓ The price of the meal, tax and gratuity
- ✓ Room charge (if any)
- ✓ Your requirements for morning and/or afternoon refreshments
- ✓ No-host bar requirements
- ✓ Facilities for golf, tennis, racquetball or other sports if such activity is to be provided in the afternoon
- ✓ Seating arrangements (including speaker's table)
- ✓ Arrangements for slides, laptops, overhead projector, DVD/VCRs and any other audio/visual needs required by your speakers
- ✓ Registration table at door
- ✓ Percent of meals provided by restaurant more than the number guaranteed (usually 5%)

When selecting a non-traditional meeting site, please use proper discretion. *The CSMFO Board prohibits the use of CSMFO letterhead or signage to advertise events at places that may give the perception of unethical conduct (e.g., racetracks, gambling establishments, etc.).*

The Board recognizes there are a few Chapters that have traditionally met once a year at such places. The Board does not want to disallow such meetings, nor do they want to dictate exactly what is or is not appropriate. However, the Board feels strongly enough about the issue that CSMFO will not officially endorse such meetings by use of its letterhead. The Board, therefore, encourages each Chapter Chair to use their own best judgment in making decisions regarding meeting places. If you feel you need further clarification or direction, please call your designated Board Director.

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

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

For deposits and payments that need to be submitted to venues, please submit information and documentation here: <https://www.csmfo.org/csmfo-chapter-payment-requests/>. The CSMFO office will then handle the payment.

3.D. REGISTRATION FEES

To determine the registration fee, you should add up the total costs listed below and divide by your anticipated attendance. You may consider charging non-member or commercial attendees a slightly higher fee for attending your meetings.

Include the following:

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

Once your Chapter has a sufficient reserve, you may create a set price for your events. It is common for any one event to finish with a cash surplus or cash shortfall depending on the final attendance and the guarantee that you must provide.

When making your guarantee, bear in mind that attendance is normally 85-90% of the total reserved. Some who reserve may not attend, and some who do not reserve may attend. If you are collecting sufficient funds at your meetings, you may be building an excess of funds.

You are not encouraged to build a significant balance of funds for your Chapter beyond a general reserve, however you can use those to pay for a speaker for a future meeting or to have a reduced or free meeting to encourage greater attendance.

NOTE: No dues may be charged by Chapters for any chapter members. CSMFO membership dues are set by the Board.

3.E. CONTINUING PROFESSION EDUCATION (CPE) REQUIREMENTS

To qualify as continuing education, presentations must meet specific standards set by the California Board of Accountancy. Essentially, a 50-minute presentation is equal to 1 CPE credit.

The California Code of Regulations regulate CPE requirements and detail what qualifies as CPE. See Title 16, Division 1, Article 12, Section 88- Programs Which Qualify). They can be viewed within the California Department of Industrial Relations website or the California Board of Accountancy regulations website here: <https://www.dca.ca.gov/cba/about-cba/regulations.shtml>.

Here are the steps for a Chapter to ensure their attendees can obtain CPE.

- (1) Chapter chairs indicate on their meeting information form to CSMFO staff if their meeting is eligible for CPE
- (2) An attendee must request during their registration they want CPE.
- (3) For virtual chapter meetings, attendees must actively participate in virtual polls. CSMFO staff use the polls to determine who qualifies for CPE and emails the CPE certificates to qualifying attendees.
- (4) For in person meetings, the chapter must send the sign-up sheet to CSMFO staff to identify who qualifies and requested CPE. Certificates would then be emailed out.
- (5) Certificates are generally sent out within 2 weeks of the meeting.

Those chapter meetings that are CPE eligible are marketed as such by CSMFO staff in the chapter event post and in marketing materials.

3.F. REFUNDS

As a general rule, Chapters and CSMFO staff will not issue refunds for attendees who cancel five (5) business day or less before the event. It is recommended that all meeting notices disclose this refund policy.

Chapters often receive refund requests from attendees prior to the meeting from people who will be unable to attend. If these requests are within five days of the event, the chapter or CSMFO staff may have provided minimum attendance and set the minimum cost from the on-site location for food and seating and may have been required to pay a facility guarantee fee. Accordingly, you may have to refuse refunds to those people who have not given you adequate notice.

Occasionally, a chapter or CSMFO staff may also receive a refund request from an attendee after the meeting because they were unable to attend.

However, if there are sufficient funds available, and there are special circumstances that warrant a refund in the opinion of the Chapter Chair, the Chapter Chair may use their own discretion to provide a future meeting credit for the attendee(s) and can in limited circumstances request that CSMFO staff issue a refund.

3.G EVENT REPORTING

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

4. THE MEETING DAY

4.A. BEFORE THE MEETING

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

- The nametags for those who pre-registered (if you're doing nametags).
- Blank nametags and felt pens for use on the nametags (if you're doing nametags, for those not pre-registered)

- Change fund
- A list of the pre-registered individuals and whether they have prepaid or not
- CSMFO membership brochures and volunteer flyers
- Receipts for those that may request one
- If your session qualifies, CPE certificates for attendees

For Virtual meetings, coordinate with CSMFO staff to have your presenters and CSMFO staff join 30-minutes before the start of the meeting. It is important to test connections, sound quality, and screen sharing. If you are doing a raffle using an online tool, test the website and leave it open for quick access during the meeting.

4.B. STARTING A MEETING

You will Chair the meeting. You may find yourself a “rover” or “gofer” while at the meeting, taking care of last-minute details. If possible, delegate this to someone else. Be sure to document who attended, and, for CPE eligibility, may need to have attendees sign in. For the presentations, prepare a few questions to ask to stimulate engagement between the presenters and audience.

For virtual meetings, ask attendees to turn on their camera but mute their microphones during a presentation. Use the chat feature to remind attendees of this. And designate someone to watch for anyone who has virtually raised their hand to ask a question and to monitor the chat for other questions.

4.C. THE AGENDA

A neatly formatted, well-spaced agenda will serve as an aid in keeping the meeting events orderly, and it will be useful from the standpoint of timing. Besides serving as a guide to the order of business or events, an agenda may include the Chair's notes, in appropriate order, with reference to comments about the speaker and introductions.

Introductions

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

Adjournment

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

4.D. AFTER THE MEETING

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

You may set up payment for the venue by emailing in advance CSMFO staff, or you may handle it personally. If you handle it personally, please submit your reimbursement request to the CSMFO office after the meeting, complete with receipt and information to whom to make the check payable, within sixty (60) days of the event.

5. CHAPTER BUDGETING & ACCOUNTING

Chapters are responsible for developing and managing their budgeting and financial results within the course of their meetings. Chapters should set their event pricing at enough to build a 10% reserve balance of their annual costs or up to 50% of the cost of a single event.

Chapters can pay for costs upfront and request a reimbursement, or ask CSMFO to pay vendors directly. If a Chapter does not have sufficient balances to pay upfront for an event, they should contact in advance CSMFO staff.

The CSMFO Board sets aside a minimum of \$500 per chapter annually in the operational budget to assist with chapter expenses. Requests can be emailed and sent to the Executive Director and Past President. Requests more than \$500 for any one chapter in any given year will be forwarded to the CSMFO Executive Director or a member of the Executive Committee for review and possible approval. Chapters should utilize their existing chapter funds for most of their expenses, and request assistance from CSMFO only in the case of a fund balance shortfall.

The CSMFO office is responsible for handling all Chapter accounting. Registration income is received by the CSMFO office, and is coded to your Chapter income. Likewise, all Chapter expenses should be run through the CSMFO office. To request a check or credit card payment from CSMFO, please email CSMFO staff. Please allow a 3-week turnaround on all check requests.

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

6. CONNECTING WITH CHAIRS & MEMBERS

There is a group email just for [Chapter leaders](mailto:chapterchairs@csmfo.org) (chapterchairs@csmfo.org) and a group email for each of the individual Chapters. This is replicated in the CSMFO Knowledge base accessible through your [CSMFO online account](http://www.csmfo.org) (www.csmfo.org).

Chapter leaders are encouraged to use these groups to connect with other chapter leadership (such as speaking topic or meeting tips) and to keep chapter members up to date on the latest happenings.

Chapter leaders will be notified of Board meeting and Chapter conference calls using these distribution lists.

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

Now the important part - how to join! Just like the CSMFO general members group list, you may subscribe directly from within your [CSMFO online account](#). As a Chapter Chair, you may also add individuals to the list manually. In addition, CSMFO will distribute a “New Member” listing for each chapter on a regular basis. Chapter Chairs are encouraged to reach out and invite the new member to the next meeting.

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

central-coast	desert-mountain	north-coast	sacramento-valley
central-la	east-bay-sf	northeast-counties	san-diego-county
central-valley	imperial-county	northwest-counties	san-gabriel-valley
channel-counties	inland-empire	orange-county	south-bay
coachella-valley	monterey-bay	peninsula	south-san-joaquin

For questions about the use of the listservs/knowledge base, please contact CSMFO staff.

6.A. CSMFO NEWS

The [CSMFO News](#) is intended to be a grassroots publication for information, input, articles, news clips, job changes, Chapter highlights, etc. coming from members across the state. The News is only as successful as individual members make it. Therefore, we hope you will be proactive in soliciting articles from your Chapter or submitting articles on upcoming meetings or to share what you learned from a presenter across all CSMFO.

It is easy to find a topic, simply remember that ***if it interests you, it’s going to interest other members***. Maybe you could write about a local ballot measure or State regulation that’s getting a lot of attention in your Chapter, or a project you’ve taken on that’s interesting. Please coordinate submissions through the Communications Committee Chair.

6.B. ONLINE CHAPTER INFORMATION

Each Chapter has a [CSMFO Chapter online site](#). The section contains a summary of the Chapter and its regular activity, a list of Chapter contacts, and a link to join a Chapter’s mailing list.

There is also a Chapter Resource area within Basecamp where this handbook is located or the CSMFO Chapter Chair within the Knowledge base. There are also meeting ideas and past presentation information posted by all Chapters. Please review the contents and contact staff with revisions and updates.

7. SPECIAL MEMBER AWARDS OR RECOGNITION

On occasion, you may want to verbally recognize certain Chapter members during your Chapter meetings for accomplishments they have made in their own agencies, awards they have received through CSMFO or other associations, or milestones they have reached in their career, such as job promotions or retirement. This recognition is initiated at the Chapter level so consider creating time at the beginning of each meeting for such announcements or to remind members to contact you in advance with notice of such an accomplishment.

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

8. RESPONSIBILITIES FOR CHAPTER LEADERS

Following are the minimum responsibilities of each Chapter Chair (or Vice Chair):

1. Schedule in advance recurring chapter meetings at least twice a year,
2. Attend each Chapter Chair Leadership coordination meeting (Vice Chair may replace a Chair),
3. Write an annual report of your activities, generally due to the Executive Director by mid-January,
4. Identify your successor,
5. Help peers see the value of joining CSMFO,
6. Attend at least two CSMFO Board Meetings,
7. Attend the annual Strategic Planning session (generally in September or October), and
8. Support the annual conference by volunteering for duties, notifying your chapter members in advance to attend Chapter events (such as meetings or chapter breakfast).

Chapter Chair Leadership Coordination

Per Board policy, at least one Chapter Chair or Vice Chair from each Chapter are required to participate in Chapter Chair leadership coordination meetings, led by the Past President (unless excused by providing 24-hour notice to the Past President). These meetings are an opportunity to share meeting strategies, discuss organizational issues and communicate with your fellow Chapter leaders. It is encouraged that Chapter Chairs share information with each other, particularly regarding meeting dates and topics, so as not to unduly compete with other chapters.

Summary Article for The Annual Report

At the conclusion of each calendar year, you are responsible to prepare a Chapter Annual Report to summarize the events in your Chapter. This summary is generally due in early January and will be included in CSMFO's Annual Report.

A brief synopsis, maybe one or two paragraphs, is all that is required. Begin by listing your Chapter Chair and Vice Chair(s) by name, title, and agency they work at. As a best practice, highlight each meeting include speakers, topics, sponsors, and where your meetings were held. If applicable, consider including the number of attendees, acknowledging any sponsors, or thank any agencies that hosted a meeting.

Your Successor

Each Chapter should have a Chair and one or two Vice Chair(s). Terms are one year, and concurrent with the CSMFO Board terms (term begins and ends with the Annual Conference). There are no term limits for Chapter Chairs, but it is expected when the Chair steps down the Vice Chair will take their place. The Chair/Vice Chair structure was implemented by the Board of Directors as a means of easing a successor into the role of Chair.

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

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

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

Membership Development

Chapters have a responsibility to CSMFO to support their peers by understanding the value of joining CSMFO. Membership applications and materials are available within the [Join CSMFO website](#), and brochures and volunteer flyers are available by request from the CSMFO office.

Special benefits of CSMFO membership include:

- heavily discounted training for the annual conference,
- discounted year-round technical training,
- access to a member only knowledgebase and learning management system,
- personal professional development through mentorship,
- personal leadership development by volunteering in CSMFO leadership roles, and
- bring prestige to your agency through any of CSMFO award programs.

See the [Join CSMFO website](#) for additional membership values.

Participate in CSMFO Board Meetings

The CSMFO Board of Directors regularly meets each year. As a Chair, you are encouraged to attend any or all Board meetings and to participate in the discussion of issues facing our organization. The in-person meetings are held at a minimum in conjunction with the Annual Conference and at the Board retreat in September/October. Review the CSMFO Master Calendar, or contact the Past President or CSMFO assigned staff for more information on exact meeting times and locations.

9. TEMPLATES: MEETING SUMMARY & CHAIR WELCOME

MEETING

DATE

LOCATION

TOPIC

SPEAKER

ATTENDANCE

COST

FEES COLLECTED

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

Sample welcome greeting to new Chapter or Vice Chapter Chairs

- ✓ **Your [guide to Chapter Leadership](#).** We've created the [CSMFO Chapter Chair Handbook](#) as a resource guide for you. This guiding document can be found in our public [CSMFO Policies & Procedure](#) section. It's designed so you can get tips on any topic related to your new leadership role and responsibilities. This is a "guide" and as such grants you some flexibility in how you might customize your experience for your members. It's also a living document that we revise as needed.
- ✓ **Your support team.** Our SMA staff (Del Donatien and Amanda Rae) and I are here to support you. One of my Past President responsibilities is to be a support for all our chapter leadership. Please don't hesitate to reach out to me.
- ✓ **Leadership support meeting.** We meet virtually every other month on the 3rd Monday at 2pm. If you are new to Chapter leadership, you will be receiving soon your recurring meeting invitation with the Zoom link. These are informal meetings designed to listen to your needs first.
- ✓ **You're a CSMFO Hero and Leader.** As a Chapter Chair or Vice Chair, you are now part of CSMFO's leadership. In addition to participating in Board meetings (see below), each Chair will also receive special CSMFO exclusive invitations, such as to join our annual strategic planning session in the Fall. Stay tuned for more details.
- ✓ **Bi-monthly Board Meetings.** As a leader within CSMFO, each Chapter Chair (or Vice Chair) attends our every-other-month board meetings. Each meeting provides an opportunity for you to promote upcoming events. These meetings are a great place to network and learn more about other initiatives and activities within CSMFO. Our next meeting is scheduled for _____. [Our Master Calendar for "Leadership"](#) lists all our board meetings. NOTE- By changing the default lookup to [All Categories], you can see all CSMFO's trainings, chapter meetings, and other activities.



- ✓ **Chapter Chair Banner.** Each chapter has a light weight "Feather" banner to be displayed at any in-person chapter meetings. Beginning May 2023, banners will no longer be used or need to be brought to our annual Conference. Following is a link to instructions to assemble and use your chapter banner (or go [here for more guidance and care instructions](#)).

10. Revision History

August 7, 2023. Chapter leadership recommended updates to refresh the Chapter Chair Map, update SMA staffing, add a sample greeting to new chapter chair leaders, and confirm the practices that refunds are generally not eligible within a week of the event and that commercial attendees are generally not eligible for chapter chair prizes.

September 28, 2022. CSMFO Executive Committee approved minor edit to remove the following item #2 from the Sponsorship Guideline section that suggested a limitation on event sponsorship

2. Chapters can only seek sponsorship from each commercial entity once per calendar year.

July 18, 2022. Comprehensive Update (Accepted by the Board on August 18, 2022)

February 2020. Comprehensive Update



From :

Brian Suk
1 Black Gold Dr
Yorba Linda, CA 92886 US
bsuk@kempersports.com
(714) 961-0253

To :

California Society of Municipal Financial Officers
Terry Shea
US
terr@ramscpa.net
+1 909 889 0871

Quote # QUO-0328

Date: June 14, 2023

Expiration Date: May 11, 2023

Dear Terry,

Thank you for considering Black Gold Golf Club to host your event!

The following contract outlines pricing, dates, and specific details pertaining to the event - please review for accuracy.

To agree to the terms of the contract and confirm the date of your event, please "Accept" the contract on the Terms & Conditions page, input credit card information to process the event deposit, then sign the Group Cart Consent Form and Liability Waiver. **Your event reservation is not confirmed until all of these items are successfully completed.**

Please let me know if you have any additional questions or concerns.

Thank you,
Brian Suk



Tournament Package

Your Group Package Includes upon request:

- Green Fees
- Cart Fees
- Range Balls
- Personalized Cart Signs/Scorecards/Format Sheets
- Course Contests
- Group Scoring
- GPS
- Tournament Service Fee

All packages include professional tournament organization, preparation, and management by Black Gold's Director of Golf and professional staff. All Food and Beverage is prepared by our highly trained culinary staff and served by professional banquet and catering staff.

Event Date: 1/30/24

Players: 80

Starting Format: 9:00AM Shotgun Start

Our price

1 ×	Mon-Thurs Full Course Buyout \$10,000 Fee <i>(Regular- \$20,000)</i> <i>Fees Include:</i> <ul style="list-style-type: none">• 18 Holes w/ GPS Cart• Course Reserved exclusively for your group• Flexibility on Start Time• Custom Cart Signs• Custom Scorecards• Complimentary Range Balls• Bag Service• On Course Contests	\$10,000.00
80 ×	Breakfast Selection \$20 Inclusive Per Person Includes: <ul style="list-style-type: none">• Breakfast Sandwiches• Coffee & Juice Station• Danishes	\$1,600.00
80 ×	Box Lunches 35 Turkey, 35 Ham, 5 Roast Beef, 5 Vegetarian	\$1,200.00
50 ×	French Fry Station, All American Sliders, & Street Tacos \$30 Inclusive Per Person	\$1,500.00
Subtotal		\$14,300.00
Service Charge		\$264.00
Subtotal		\$14,564.00
Sales Tax (\$1,464.00 @ 7.75%)		\$113.46
Total		\$14,677.46
Deposit required		(10%) \$1,467.75

Group Terms and Conditions

TERMS & CONDITIONS:

1. A GROUP, which cancels/reduces any number of players a minimum of 60 days in advance of the 1st scheduled date of play, will receive a FULL refund for the total number of players cancelled/reduced.
2. A GROUP, which cancels/reduces any number of players 31-59 days in advance of the 1st scheduled date of play, will receive a 50% refund for the total number of players cancelled/reduced.
3. Final Number of players MUST be guaranteed 30 days in advance. A GROUP, may cancel/reduce up to 10% of the 30-day guarantee 4-29 days in advance. Reductions made within 3 days will receive no refund.
4. ALL players MUST comply with the club Dress Code, which states: All Players are to wear a Collared Shirt, Blouse with Collar or Sleeves. Bermuda length shorts are permitted. Denim, T-Shirts, Cut-off or Athletic Shorts and Pants are Prohibited. Alternative Spikes are Required.
5. The GROUP, stated above, will be responsible for extra expenses incurred to host event as well as lost and/or damaged equipment, property, etc. caused by players, volunteers or galleries.
6. The GROUP, stated above, will be responsible for extra supplies/expenses necessary to host event as well as lost and/or damaged equipment, property, etc. caused by players, volunteers and galleries
7. Black Gold suggests that all participants arrive at the facility at least 30 minutes prior to the scheduled start time for registration and use of the practice facility
8. Black Gold may hold individuals and Tournament Directors negligible for any and all wrong doings on behalf of their players occurred on the grounds proper at Black Gold Golf Club.
9. All Food and Beverage MUST be purchased at Black Gold. No outside food or beverage is permitted on property.
10. **The GROUP, stated above, is fully responsible for all event-related items and/or supplies that are used to facilitate the event, and all items/supplies must be removed from Black Gold Golf Club upon completion of the event. Black Gold will not store any items that are left behind, and Black Gold is not responsible for any items that are damaged, lost, or stolen - either before, during, or after the event.**
11. **Final Guest Counts for Golf and Food & Beverage are due by no later than 14 days prior to the event. Any changes in guest count (increases or decreases) that are made inside of 14 days prior to the event may not be honored.**

TABLES, LINEN, CHAIRS:

- Black Gold will provide UP TO (6) six tables, (12) twelve chairs, and accompanied linen for no charge – this includes Registration Tables. Each additional Table, Chair, Linen combination will be available for an additional \$50++ per table.

Your reservation is confirmed once Black Gold receives a deposit of 10% of the total package (unless otherwise noted) and a signed contract. A second deposit of 30% of the total package (less the initial deposit) is due 30 days prior to your event (unless otherwise noted). **Final payment is due 7 days prior to your event. Any additional charges incurred on the day(s) of the event must be paid in full that same day. Black Gold reserves the right to void this contract and cancel this event if deposits are not received by the dates listed above. Any deviation from this payment structure must be approved by the Tournament Director or Director of Golf.**

Quote status : **Proposed**

Black Gold Golf Club Group Cart Consent Form and Liability Waiver

In consideration of the rental by the Black Gold Golf Club golf carts to my group, I agree to return the said golf carts immediately following the completion of play in as good condition as we received, same, normal wear being excepted. I represent that all cart users are familiar with the operation and use of said carts and that we have read the instructions appearing on the cart and that we can operate and control the same in accordance with said instructions. Either I or our group agrees to pay for any damages that are sustained by said carts, facilities or grounds while the carts are in out possession. I understand that the sport of golf and the operation of the golf cart contain inherent risks including, but not limited to, the risk of property damages, personal injury and/or death. I voluntarily assume responsibility for all these risks. I agree that BGGC/Kemper Sports/City of Yorba Linda, its owners, officers, staffers, and affiliates shall not be liable for any personal/bodily injury or damages; or for any loss, damage or destruction of personal property. I voluntarily/expressly waive any claim of liability and agree not to sue for any loss to person or property. I understand this waiver is intended to be a complete release of responsibility for personal injuries or property damage and I recognize that I am waiving legal rights by signing it.

1. Drive and park cart on level areas at all times. Speed of this cart is controlled by a foot throttle (similar to an automobile).
2. No more than two persons and two golf bags may be allowed on this cart at any time.
3. No minors permitted to operate the cart at any time. (18 years of age with valid driver's license.)
4. Follow route signs posted on the course while keeping both feet and arms inside cart while it is in motion.
5. Be sure that you are sitting down and in full control of cart and have checked the directional switch to see that it is in the proper position to take you in the desired direction before releasing the emergency brake or before touching the foot throttle.
6. Black Gold's Player Assistants are present on the courses to keep play moving in timely fashion and to be of assistance, their instructions must be followed.
7. The club course reserves the right to refuse the use of this cart to any person not following the above rules.
8. It is absolutely prohibited for individuals, groups, volunteers, vendors, sponsors or any other tournament related persons to bring alcoholic beverages onto Black Gold Golf Club property without the written consent of management. All persons failing to adhere to this policy will be subject to immediate removal without refund.

Date of Event: 1/30/24

Responsible Party's Representative Signature below

Signer's first name

Jean M.

Signer's last name

Rousseau





CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Jean M. Rousseau, Executive Director

SUBJECT: Approval of Administrative Support Services Contract with Smith, Moore and Associates (SMA)

Background:

The 2022 Action Plan included a goal assigned to the Executive Director to provide an assessment of the Association along with an evaluation of a staffing model and recommendations for change, if required. The assessment was presented to the Board in the closed session portion of the August 18, 2022 Board meeting. The assessment of administrative support services reviewed the following areas: base services, technology, administrative support services to committees and chapters along with special events and graphic services. The overall recommendation from the assessment was to continue to contract with SMA for administrative support services. Recommendation number 7 from the report was to prepare a new contract with SMA that memorialized and consolidated the numerous amendments, eleven since 2008, into a new consolidated base contract. This provided a chance for both parties to address relevant contractual issues and add needed clarity to CSMFO's expectations of SMA's contracted services.

Since this was a follow up of one of the recommendations from the assessment, it was decided to not have the Administration Committee develop the new contract. Consequently, the Executive Director met numerous times with Catherine Smith and staff from SMA to review the services enumerated in the various versions of the base contract along with the amendments. The result was the development of a new overall consolidated base contract combining SMA and Meeting &

Association Management Services (MAMS) multiple contracts (SMA's base contract with three subsequent contracts for services for Chapters, CDC and Communication's Committee and MAMS three separate contracts).

The consolidated contract was presented to the Board at the in-person meeting on April 15, 2023. A discussion ensued and two issues were brought up by the Board. The first question was if verification was made of the reduction in hotel commissions to MAMS from 10% to 7%. Full verification was not completed at the time of the meeting. The next issue brought forward was concern about combining MAMS contracts with SMA's contract. Board members expressed concern about what might happen if CSMFO wanted to make a change in administrative services with SMA when MAMS services are included in their contract. Ultimately, the Board decided to extend SMA's existing contract to December 31, 2023 with a 5% cost of living increase and to bring the matter back in the June Board meeting.

At the June 15, 2023 Board Meeting, it was reported hotel commissions were verified to have been reduced from 10% to 7%. Further the trend in the hotel industry is moving away from commissions to direct pay contracts with businesses like MAMS so their contract cost might increase in the future. Board direction was requested regarding whether to proceed with the combined consolidated contract with SMA and MAMS or break them out into individual contracts. The Board directed the contract to be split into separate contracts going forward.

The contract for the Board's consideration is the combined SMA contract, which combines the original base contract with amendments related to augmented services for Chapters, CDC and the Communications Committee, which currently expires December 31, 2023. The proposed contract does not include any services provided by MAMS.

Fiscal Impact:

The cost of the contract will be \$232,277 for the first year. This includes a 5% cost of living increase of \$11,061 approved in April 2023. The original base contract of \$233,216 ending April 30, 2023, included \$12,000 for a subcontract with MAMS to help provide conference services. Consequently the adjusted base amount without the MAMS portion is \$221,216. The second year, and potentially subsequent years of the contract, will apply a cost-of-living increase based on the Northern California Consumer Price Index not to exceed 4%. The contract can be extended for two one-year extensions based on CSMFO approval.

Recommendation:

Since the Board already approved an extension of the SMA contract along with a 5% COL increase through December 31, 2023, it is recommended the Board of Directors approve the extension of the contract through April 30, 2025, with a provision for two one-year extensions based on positive performance from SMA.

AGREEMENT FOR SERVICES

THIS AGREEMENT is made and entered into September 1, 2023, by and between THE CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS (“CSMFO”), a California nonprofit public benefit corporation, hereinafter referred to as “CSMFO” and SMITH MOORE AND ASSOCIATES, INC., a California S-Corporation, hereinafter referred to as “SMA.”

RECITALS

WHEREAS, CSMFO desires to obtain management and administrative services from SMA as specified herein; and

WHEREAS, SMA agrees to provide such management and administrative services to CSMFO in accordance with the terms and conditions of this Agreement, and represents and warrants to CSMFO that SMA possesses all necessary licenses, skills, qualifications, personnel and equipment to provide such management and administrative services for the benefit of CSMFO; and

WHEREAS, the performance of such management and administrative services by SMA has been determined by CSMFO to be in the best interest of CSMFO;

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants, agreements and promises contained herein, CSMFO and SMA agree as follows:

1. **Scope of Services.** CSMFO hereby engages the services of SMA as an independent contractor to perform those administrative, management and communications services described in SMA’s Proposal for Management Services (hereinafter the “Proposal”) dated September 1, 2023 and as updated in Exhibit A attached hereto (hereinafter the “Services”). The Services are generally described as follows: provide all necessary management, administrative, communication and coordination services required of the CSMFO and as requested by CSMFO, including, but not limited to, management, implementation, and coordination of all business operations of CSMFO including all membership service programs provided by CSMFO to its members; Board and committee oversight and planning; coordination and control of all consultants retained by CSMFO; oversight and management of all CSMFO contracts and consultant agreements; coordination with other professional associations; planning and execution of conferences and meetings; preparation of policies, procedures and documents required or necessary to properly, competently and completely perform the Services; determine the method, details and means of performing the Services for the benefit of CSMFO; develop an annual budget outlining revenues and specific operating expenses of CSMFO for approval of CSMFO’s

Board of Directors; perform the Services in a manner commensurate with the highest professional standards of qualified and experienced personnel in SMA's field; and any other services necessary to fulfill and implement CSMFO's strategic goals and initiatives as now adopted or as may be amended or adopted during the term of this Agreement.

2. **Fees and Billing Practices.** CSMFO shall pay SMA for services provided under this Agreement at the rates shown in Exhibit B attached hereto and hereby made a part of this Agreement. In no event shall Smith be entitled to compensation for extra work unless a written authorization or amendment to this Agreement describing the work and payment terms has been executed by CSMFO and SMA prior to the commencement of the services. Any such extra work in addition to the work or services described in Exhibit A shall be performed by Smith according to the rates or charges listed in Exhibit B. If no rate or charge is listed for a particular type of extra work, SMA shall be paid for the extra work at a rate to be mutually agreed upon in such written authorization or amendment prior to commencement of the extra work.

SMA shall bill for said services monthly. All invoices shall be paid within 15 days. All past due invoices shall bear interest at the rate of 3% per annum.

3. **Term.**

- a. This Agreement will take effect on January 1, 2024 and shall terminate on December 31, 2025, with an option for two one-year extensions, unless amended or extended by the parties hereto in writing.
- b. This Agreement may be terminated for all or any portion of the Services to be provided by SMA by either party upon written notice to the other party in the event of a breach of any material term of this agreement of performance by such other party.
- c. In addition, CSMFO may terminate this Agreement at any time without cause by giving SMA written notice ninety (90) days in advance of the proposed date of termination. SMA may withdraw from this Agreement at any time without cause upon advance written notice of no less than one hundred twenty (120) days.
- d. Upon the termination of this Agreement, SMA will deliver all original files accumulated in the course of providing the Services to CSMFO, along with any other funds and property of CSMFO in SMA's possession or control. SMA agrees not to destroy or otherwise alter any original files of CSMFO without prior written consent of CSMFO.
- e. In the event of termination without cause by either party, CSMFO shall pay to SMA as full payment for all Services performed and all expenses incurred under this Agreement that amount of money specified in an invoice from SMA to CSMFO which reflects any and all past due monthly installment payments payable pursuant

to this Agreement, any unpaid expenses previously invoiced, and compensation for all Services rendered after the date of SMA's last invoice through the date of termination of this Agreement calculated as the pro rata amount of the monthly installment payable for such Services.

4. **Duties of CSMFO.** CSMFO agrees to cooperate with SMA and make itself available to confer with representatives of SMA upon request, to keep SMA representatives informed of all developments with respect to the operations and services of CSMFO, and to disclose to representatives of SMA all facts and circumstances of which CSMFO is aware which may bear upon provision of the management and administrative services to be provided pursuant to this Agreement in a timely and effective manner. CSMFO agrees to provide representatives of SMA with such documents and information as it has in its possession relating to the management and administrative services to be provided pursuant to this Agreement.
5. **Independent Contractor.** The parties hereto agree that at all times during the term of this Agreement SMA, SMA's employees and agents hired to perform the Services pursuant to this Agreement are independent contractors and are not agents or employees of CSMFO. SMA shall have control over the means, methods, techniques, sequences, and procedures for performing and coordinating the Services required by this Agreement. CSMFO shall have the right to control SMA only insofar as the result of SMA's Services rendered pursuant to this Agreement. If, in the performance of this Agreement, any third parties are employed or contracted by SMA, such employees or subcontractors shall be entirely and exclusively under the direction, supervision and control of SMA. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging or any other term of employment or contract shall be determined by SMA, and CSMFO shall have no right or authority over such persons or the terms of their employment or contract.

Therefore, neither SMA or any third persons employed by or contracted by SMA to perform services pursuant to this Agreement shall be entitled to workers' compensation benefits from CSMFO should SMA or any of its employees or contractors sustain an injury in the course of performing services specified in this Agreement. Furthermore, neither SMA nor any third persons or contractors employed by SMA shall be entitled to any other benefits payable to employees of CSMFO. SMA hereby agrees to defend and hold CSMFO harmless from any and all claims that may be made against CSMFO based on any contention by any third party that an employer/employee relationship exists or that a contractual relationship exists between CSMFO and that third party by reason of this Agreement.

SMA represents that it, and its employees and contractors, if applicable, are properly licensed and will remain so during the provision of the Services contemplated by this Agreement.

6. **Insurance.** SMA shall provide at its sole cost and expense and maintain during the duration of this Agreement those types and limits of insurance specified in Exhibit C hereto.
7. **Indemnification.** SMA shall indemnify, defend, protect, and hold harmless CSMFO, and its officers, employees, volunteers and agents from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every type and description to which it may be subjected or put to by reason of or resulting from any alleged negligent act or omission of SMA, or SMA's agents or employees in connection with any acts performed or required to be performed pursuant to this Agreement. This indemnification shall not include any claim arising from the sole negligence or willful misconduct of the CSMFO or its agents. SMA's obligations under this indemnification provision shall survive the termination, or completion of Services, under this Agreement.
8. **Entire Agreement.** This writing and the documents incorporated herein by reference as Exhibits A and B represent the sole, entire, exclusive and integrated contract between the parties concerning the Services, and supersedes all prior oral and/or written negotiations, representations or contracts. Each party to this Agreement acknowledges that no representations or promises have been made by any party hereto which are not embodied herein, and that no other agreement or promise not contained in this Agreement or in the incorporated documents shall be valid or binding. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
9. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
10. **Governing Law.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
11. **Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first-class U.S. mail addressed as follows:

SMA: Smith Moore and Associates, Inc.
 Attn: Catherine Smith

808 R Street, Suite 209
Sacramento, CA 95811

CSMFO: California Society of Municipal Finance Officers
Attn: Executive Director Jean Rousseau
808 R Street, Suite 209
Sacramento, CA 95811

Any party may change its address by notifying the other party of the change in the manner provided above.

12. Attorneys' Fees. Prior to entering into litigation, it is agreed by both parties that nonbinding arbitration and mediation will be attempted. If arbitration is not successful and litigation still occurs, or if a party becomes involved in a litigation because of wrongful acts of the other party, the prevailing or innocent party shall be entitled to an award of all reasonable attorneys' fees from the other party. The prevailing party will be entitled to an award of all reasonable attorneys' fees in an amount sufficient to compensate the prevailing for all attorneys' fees incurred in good faith.

SMITH MOORE AND ASSOCIATES, INC. ("SMA")

By: _____
Catherine Smith, CEO/Founder

**CALIFORNIA SOCIETY OF MUNICIPAL FINANCE
OFFICERS ("CSMFO")**

By: _____
Jean Rousseau, Executive Director

Exhibit A

Scope of Work to be Performed

A. Board Support. Provide assistance to the CSMFO Board including:

- a. Coordinating with the CSMFO President and/or Executive Director to prepare and distribute (mail and/or electronic) agenda and supporting materials for Board meetings at least one week prior to scheduled meeting;
- b. Prepare and submit reports for Board meetings to include, but not limited to, financial reports and membership statistical reports;
- c. Prepare minutes of Board meetings (virtual meetings & in-person meetings) and make available for review within two weeks after each meeting;
- d. Attend all Board meetings, the Annual Conference, and the Board planning session. Follow through on Board-directed action items;
- e. When required, secure conference call-in lines, meeting space, meals and drinks for in-person Board meetings;
- f. Drafting of letters and other correspondence as requested by the Board;
- g. Maintain Roles & Responsibilities document, and update annually;
- h. Maintain Form 700 spreadsheet to assist leadership in tracking reportable income;
- i. Coordinate logistics for GFOA reception in conjunction with the CSMFO Executive Director annually;
- j. Distribute invitation and manage RSVP list for GFOA reception;
- k. Coordinate gifts for President to present at other organizations' conferences

B. Annual Planning Session.

- a. Coordinate facilitator contract for Annual Planning Session, including managing RFP process when requested;
- b. Research and recommend team building and dinner options for Annual Planning Session, negotiate contracts once selected;
- c. Manage hotel arrangements for Annual Planning Session including sleeping rooms;
- d. All logistics for site selection (with guidance and input from the CSMFO President) and event planning (Banquet orders, food functions, AV, etc. at the selected hotel);
- e. Sending out invitations and managing RSVPs;
- f. Booking of dinner locations and events (with the assistance of the CSMFO President Elect; onsite and any offsite);
- g. Assisting in the development of the Planning session agenda with assistance from the CSMFO President Elect and/or the Executive Director and any items needed for the facilitator;
- h. Troubleshoot onsite issues as needed

C. Administer Elections. Administer the process for the annual election of officers in accordance with Article III, Section C of the bylaws.

D. Work Program. Under the direction of CSMFO's Board, SMA will provide support of CSMFO's mission, goals, and work programs as outlined in this scope of service. Each work program element will be presented to the CSMFO Board for approval and include an analysis of staffing and funding.

E. Membership Services and Record Keeping. SMA is to be committed to providing outstanding quality membership services that are friendly, responsive, and thorough with a focus on each member's needs. SMA will provide assistance with membership customer service duties including answering and returning of phone calls to the CSMFO toll-free telephone line, e-mails, requests for information through the website or direct correspondence, and provide any follow-up necessary to maintain outstanding customer service for all members of CSMFO, within 24 hours or less.

F. Manage membership records. Manage and maintain membership records by performing the following:

- a. Correspond with potential members and new members about the advantages of membership (coordinate with Membership Committee);
- b. Maintain timely membership records by adding, removing, and updating database records on an as-needed basis and ensure the ongoing accuracy of the membership database;
- c. Provide list of non-member agencies and coordinate with the Membership Committee chair the development of potential and new member marketing materials;
- d. Provide a quarterly membership report;
- e. Generate mailing labels on an as-needed basis;
- f. Maintain a list of members for each chapter by mailing list and/or group e-mail;
- g. Create listserv for non-renewed members and conducted follow-up/exit surveys annually

G. Membership Dues.

- a. Prepare and distribute billing statements for membership renewal dues annually by November 1st;
- b. Prepare and distribute second notices by mid-December;
- c. Prepare and distribute final notices by January 31st;
- d. Provide a final list of non-renewals to the Board and Membership Committee by mid-March

H. Web Support. Provide support to the CSMFO website and listserv lists in cooperation with the Board including:

- a. Postings of CSMFO events, News and Magazines, event calendar items, conference information;
- b. Minor upkeep of CSMFO listservs, including sending out member notices and keeping listserv membership current;
- c. Manage and post job announcements and professional directory, including regular updates and billings for posting on CSMFO website;
- d. Identify technical and membership problems with website and listserv, and develop solutions with CSMFO webmaster and Board workplan;
- e. Coordinate with Board and CSMFO webmaster to identify and act on new opportunities for website and listserv;
- f. Major web-related duties will be the cooperative effort of the CSMFO webmaster, Board, and SMA assistance;
- g. Ensure Maintenance of the CSMFO website and listserv host;
- h. Ensure Maintenance and management of web and listserv Virtual Private Server

I. Online Registration. Provide background work to set up merchant accounts as necessary to support online registration for CSMFO, including Annual Conference registration, membership renewals, and various CSMFO training classes. This includes the setup of online registration features on the CSMFO website in conjunction with various CSMFO committees. Coordination is required to determine what online registration reports are required for these committees and the CSMFO Annual Conference contract planner.

J. Directory. Prepare, print, and distribute annual directory of organization members to each organization member in April.

K. General Design Services. Coordinate with the Board and various committees to ensure design projects, tasks, and requests are completed by performing the following:

- a. Chapter banners, email graphics, and other minor design elements are completed for chapter event distributions;
- b. Committee design requests will be completed after receiving a completed Launch PO form with Executive Director approval. Committee design requests will be billed at the discounted rate of \$125/hour upon completion;
- c. Other design requests and special projects will be completed after receiving a completed Launch PO form with Executive Director approval and will be billed at the discounted rate of \$125/hour upon completion

L. CSMFO News Design Services.

- a. Article Solicitation/Coordination
- b. Maintain master list of current and prior articles and related status/due dates (see google doc Editorial Calendar);
- c. Update list from Committee meetings or guidance from Chair/Vice Chairs;
- d. Contact article liaisons for status up to twice per month;
- e. Receive draft articles from liaisons;
- f. Provide content editing review;
- g. When necessary, coordinate with committee volunteer editors to help review content;
- h. Direct those interested in purchasing article to Chair/Vice Chair;
- i. After assigned to a period by Chair/Vice Chair, be liaison for those interested in purchasing an article;
- j. Input content into CSMFO News portal (or other process determined by SMA);
- k. Membership Engagement Articles. Membership engagement features managed by SMA;
- l. Submit quarterly member survey tool to capture members who promoted, retired, or changed agencies;
- m. Support “advice” column feature resource; allowing members to anonymously submit career guidance questions to “coaches”;
- n. Liaison between coaches and questions to solicit and capture responses;
- o. Distribution of CSMFO News Content as planned via the Editorial Calendar;
- p. Advertising Coordination of the News and Annual Conference Magazine.

M. Annual Conference Magazine.

- a. Record committee and non-committee coverage assignments at conference;
- b. Provide or coordinate with on-site photographer for pictures;
- c. Check with committee on status of coverage;
- d. Lead on creating content for up to half of the conference features (Evening events, exhibit hall coverage, pre-conference fun event and pre-conference sessions, registration recap);
- e. Distribution of the Magazine once completed.

N. Annual Report. Prepare, print, and distribute the year-end Annual Report by June 30th, or distribute during the Annual Conference. This includes requesting entries from the President, Past President, and President-Elect, which should include a report on prior and current year goals. The Annual Report should also include entries from all Chapter Chairs, Committee Chairs and League of California Cities Policy Committee appointees, as well as a report on the financial status of the organization for the year-end and

membership numbers. Service provider's staff will coordinate with the CSMFO President to edit the report and distribute to all CSMFO members.

O. Committee Support. Provide support to Chapter and Committee Chairs as follows:

- a. All CSMFO Committees: participate in conference call meetings as requested; take minutes as requested; follow-up on required action items. Process registration and prepare badges, sign-in sheets, CPE certificates for workshops and trainings. Assemble and ship workshop materials as required. Post announcement and registration forms on website. Process CPE credits and invoices for webinars. Email promotion of all continuing education offerings;
- b. Other CSMFO Sponsored Training: provide support to Career Development Committee including registration, processing of payments, accounting support, and paying of bills; general coordination with host city and speakers; badges and all other materials including evaluation forms, requests for CPE credit, etc., for various CSMFO training programs throughout the year;
- c. Awards Programs: work closely with the Professional Standards and Recognition Committee to receive award applications; process payments; accept submitted budget and/or CAFR documents; record submittal information on a spreadsheet, report submissions to the chair, and help prepare list of winners; work with Committee to make the Budget Awards submission an online process, as well as streamline committee communications through the use of technology.

P. Annual Conference. Provide planning and support services for the Annual Conference as follows:

- a. Have at least one staff person in at all Host Committee meetings;
- b. Work with the Host Committees in the development of a theme that will create enthusiasm for people to register for the Annual Conference.
- c. Work with MAMs in the preparation and distribution of promotional materials, such as: pre conference mailer, postcards, vendor registration, attendee registration brochure, and conference program.
- d. Assist in the solicitation and processing of CSMFO Commercial Vendors for exhibiting and sponsorships (not limited to the list supplied by CSMFO). Assist with follow up with each Vendor who has not responded to the materials.
- e. Process both the pre-conference and on-site exhibitor/sponsor registrations, keeping track of payments, and follow up with those that have registered but not paid until all payments are received;
- f. Assist in preparing a detailed budget showing anticipated expenses and income, including profit and loss from prior year for comparison.
- g. Assist in preparing a final revenue and expense statement showing budget versus actual;

- h. Pre-registration, processing of registration payments and management of conference database for CSMFO members;
- i. Provide on-site staffing for Annual Conference,
- j. Check each meeting room to ensure food/beverage and audio/visual needs are as ordered and meeting room is set according to requested requirements as requested;
- k. Work with the Annual Conference Committee to ensure the Annual Conference Handbook is maintained; once updated, ensure Handbook policies and procedures are followed;
- l. Produce and distribute moderator packets;
- m. Coordinate signage;
- n. Collect advertisements from the exhibitors/sponsors and coordinate with designer and mobile application;
- o. Reconcile database registrations to Quickbooks, including downloading all database transactions, subtotalling by registration type/amount and comparing to Quickbooks entries
- p. Maintain CSMFO conference website;
- q. Arrange for CSMFO leadership to receive registration materials at Board meeting, if applicable;
- r. Participate in conference wrap-up meeting; maintain notes for next year's committee;
- s. Assist with creating and distribute President's Dinner invitation;
- t. Assist with maintaining President's Dinner mailing list and track RSVPs, often including meal selections, guest information and mode of transportation;
- u. Coordinate attendance with Odell Scholarship recipients;
- v. Order and deliver to podium all necessary plaques;
- w. Provide reconciled financials within 150 days of completion of the event.

Q. Weekend Training. SMA will be responsible for the following with regard to Weekend Training:

- a. Site search, consistent with parameters defined in the handbook for Weekend Training, as directed by the Career Development Committee (no site visits provided);
- b. Contract negotiations with Committee-selected site;
- c. Pre-registration management, including rooming list (no on-site registration provided);
- d. Coordination, production and delivery of on-site materials, including handouts.

R. Financial Services. Provide all accounting support for CSMFO business by performing the following:

- a. Deposit all funds received by CSMFO in federally insured institutions within California in the name of CSMFO;
- b. Prepare a monthly financial statement showing revenues, expenses and balance sheets accounts, and send to the CSMFO Board and Board-appointed fiscal representative by the twentieth day of the following month. Perform analysis of the actual revenues, expenditures, and budget and provide a detailed description of key issues on the Management Discussion section of the financial report;
- c. Code invoices and prepare checks for payment of all general expenditures consistent with CSMFO's check approval processes and the adopted CSMFO annual budget;
- d. Provide support and documentation for the annual independent auditor's report, required by CSMFO's bylaws;
- e. Invest CSMFO's funds in accordance with the investment policy of CSMFO's Board and provide a list of investments at each Board meeting; includes transfer of funds as necessary to cover checks (LAIF is the current investment tool);
- f. Process credit card and check batches for dues billings;
- g. Invoice for job and commercial ads placed in the News or on the website; including first billing, process payments, and follow-up to insure final payment;
- h. Annual prepare budget draft for Planning Session;
- i. Annual prepare final budget for adoption before year-end;
- j. Create detailed budget spreadsheet that reconciles database to Quickbooks; update annually;
- k. Manage signature card, including updating annually with bank;
- l. Provide detailed accounting reports and backup documentation, research various issues and unusual items as requested by the auditors;
- m. Provide written procedures as to how our records are kept and maintained;
- n. Review the final audited financial statements and enter auditor journal entries to Quickbooks;
- o. Answer follow-up questions from the auditors after their field work is completed.

S. Filings. Prepare and transmit the following:

- a. Secretary of State Annual Corporation filing;
- b. Registry of Charitable Trust, Form CT 2;
- c. Internal Revenue Form 990, Non-Profit Information Report;
- d. Franchise Tax Board Form 199, Non-Profit Information Report;
- e. Use and sales tax reports as required;
- f. Monthly or quarterly tax payments (if required);
- g. Internal Revenue Service Form 1099s.

T. General Association Business.

- a. Maintain inventory of organization stationery, including envelopes, letterhead, and newsletter masthead;
- b. Answer telephone and other inquiries from members, vendors and public (return all phone calls with 24 hours or less);
- c. Maintain files for general association business and correspondence;
- d. Fulfill special label orders or requests; and
- e. Prepare special award certificates and plaques, as required.

U. Facilities, Personnel and Equipment. Provide the personnel, space, facilities, supplies, software, and equipment necessary to perform CSMFO's work program. Provide a toll-free phone number for CSMFO members.

V. Chapter Support.

- a. Work with the Chapter Chairs to update the Chapter Chair Handbook annually;
- b. Assist with orientation at Annual Conference;
- c. Organize Chapter Chair virtual meetings at the request of the Past President;
- d. Switch to online-only registration through CSMFO website/database;
- e. Chapter chair provides info to SMA to post online/open registration;
- f. Provide attendee list to chapter chair one week prior to meeting in order to make final arrangements at venue;
- g. Process any on-site registrations and payments once chapter chair submits information on same to the office;
- h. Create separate income/expense line items for each chapter within the CSMFO operating budget, coding all income/expenses appropriately;
- i. Ensure appropriate chapter income account codes are used during registration set-up;
- j. Contracts or forms for all venues should be routed through the CSMFO office;
- k. Venue deposit requests should be processed via check through CSMFO when possible, with the SMA credit card used to secure space or pay the balance on the day of the event;
- l. If deposit cannot be processed by check in advance, the SMA credit card may be used for the entire event;
- m. Chapter chairs must submit all receipts to the CSMFO office within one week of the event;
- n. Reconcile credit card charges monthly;
- o. Create CPE general (no names) certificate specific for each chapter meeting; email to chapter chair. Chapter chairs to print and distribute at meeting;
- p. Maintain required documentation (sign in, presentation, etc.) for possible auditing purposes;

- q. Assist chapter chairs in transition from existing processes to new;
- r. Send annual survey on chapter meetings to all members.

W. Career Development Committee. Assist the Career Development Committee (CDC) with the following tasks:

- a. Respond to questions from host sites;
- b. Respond to routine telephone and email inquiries from prospective attendees;
- c. Coordinate with instructors and site contacts for material shipping and assist with package tracking;
- d. Communicate registration activity to the CDC and send out targeted emails (to local chapters via the CSMFO listserv, to all members via the database, etc) as requested to increase interest;
- e. Close online registration three business days prior to every course to allow time for processing registration materials;
- f. Create sign-in/out sheets and email to the instructor and host contact no later than the day prior to the course;
- g. Have staff available remotely the morning of the class to assist with site issues and directions for instructors and attendees to the host site;
- h. Communicate with the host contact following the training to request feedback and obtain and verify receipts;
- i. Obtain invoices from instructors and review for accuracy;
- j. Update the CDC course accounting spreadsheet following the training;
- k. Collect sign-in/out sheets from instructors for processing and archiving CPE credits;
- l. Track and prepare CPE certificates and related documentation.

Exhibit B

Payments Reimbursements and Compensation

1. **Overall Payment.** CSMFO will pay SMA for providing the outlined association services for an amount not to exceed \$232,277 annual or \$19,356 per month for the remainder of the 2023 calendar year, reflecting a CPI adjustment of 5%. The second year, and potentially subsequent years, of the contract will apply a cost-of-living increase based on the Northern California Consumer Price Index not to exceed 4%. The contract can be extended for two one-year extensions based on CSMFO approval.

With regard to the Annual Conference, it is understood that the Administrative Director and Meeting Planner will be in attendance on-site, and that CSMFO shall reimburse for travel and lodging for those two individuals as well as sufficient additional staff to allow for one staff person per 100 registrants.

With regard to the design services, this contract fee includes services Chapter banners, email graphics, and other minor design elements for chapter event distributions; Article Solicitation/Coordination; Membership Engagement Articles; and Advertising Coordination is billed at an additional \$1,000 per month, not exceeding \$12,000 per year.

Regarding the Annual Conference Edition of the Magazine there will be a \$500 charge upon the completion and distribution of the Magazine. Should an issue exceed twenty (24) pages, SMA will bill an additional \$100 per additional 2-page spread. If SMA's services regarding the publication are expanded to include interviewing or photographing subjects, those services will be billed at the discounted hourly rate of \$125/hr.

2. **Monthly Payment.** CSMFO will make equal payments at the end of each month. SMA will bill CSMFO on the 15th of each month for services rendered, with payment due at the end of the month.
3. **Fees for Virtual/Hybrid Event:** Should a Virtual/Hybrid Event be planned then services (registration, marketing, day-off support, attendee inquiries) will be provided to support this event once approved by the CSMFO Board of Directors. A one-time fee of \$2,500 will be charged following the conclusion of event.
4. **Reimbursement of SMA Expenses.** CSMFO will reimburse SMA for additional direct expenses to the extent they are not already included as a part of the annual services contract (conference call line, postage, printing, stationery, travel). SMA will provide supporting documentation for these expenses to CSMFO for reimbursement payment.

5. Expenses not specifically documented will not be reimbursed without the prior written approval of the CSMFO Board.
6. **Invoices.** SMA will submit reimbursement invoices to CSMFO not more often than once per month. Invoices will contain the following information.
 - a. *Identification and Dates.* Serial identification of monthly bills and the beginning and ending dates of the billing period.
 - b. *Credits.* Amounts to be credited, if any, will be subtracted from the balance owed.

CSMFO will pay all undisputed invoices presented by SMA within thirty (30) days of the receipt of such invoices.

Exhibit C
Insurance and Bonding Requirement
Smith Moore and Associates, Inc.

A. Insurance. Smith shall procure and maintain, for the duration of this Agreement, insurance against claims for injuries to persons or damages to property, which may arise from, or in connection with, the performance of the work hereunder by Smith, its agents, representatives, employees, sub-consultants or professionals.

1. Minimum Scope of Insurance

Coverage shall be at least as broad as:

- a. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
- b. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto) or provide evidence of non-owned and hired auto liability coverage (if no owned autos).
- c. Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.
- d. Cybersecurity

2. Minimum Limits of Insurance

Smith shall maintain limits no less than:

- a. General Liability: \$1,000,000 per occurrence for bodily injury and property damage liability coverage, and \$1,000,000 per person or organization for personal injury and advertising injury liability coverage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
- b. Automobile Liability: \$1,000,000 per accident for bodily injury and property damage.
- c. Employer's Liability: \$1,000,000 per accident for bodily injury or disease.

3. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by Client. At the option of Client, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects Client, its officers, officials, employees and volunteers; or Smith shall provide a financial guarantee satisfactory to Client guaranteeing payment of losses and related investigations, claim administration and defense expenses.

4. Other Insurance Provisions

The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

a. Client, its officers, officials, employees and volunteers, are to be covered as additional insureds as respects: liability arising out of work or operations performed by or on behalf of Smith; or automobiles owned, leased, hired or borrowed by Smith.

b. For any claims related to the services performed, Smith's insurance coverage shall be primary insurance as respects Client, its officers, officials, employees and volunteers. Any insurance or self insurance maintained by Client, its officers, officials, employees or volunteers shall be in excess of Smith's insurance and shall not contribute with it.

c. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to Client.

5. Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to Client.

6. Verification of Coverage

Smith shall furnish Client with original certificates and amendatory endorsements effecting coverage required by this clause prior to commencing any activity pursuant to this Agreement. All certificates and endorsements are to be received and approved by Client before work commences. Client reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this Agreement, at any time.



CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Jean M. Rousseau, Executive Director

SUBJECT: Approval of Contract with Meeting & Association Management Services (MAMS)

Background:

MAMS has provided conference planning services to CSMFO for over two decades beginning in 2002. It has played an important role in membership growth by helping CSMFO provide a great annual conference experience.

The Board has recently considered the contract extension with Smith, Moore and Associates (SMA) for administrative support services. During the review of the contract, it was reported that SMA's existing contract included a sub-contract with MAMS for conference planning and support services since 2016. Board direction was requested regarding whether to proceed with the combined consolidated contract with SMA and MAMS or break them out into individual contracts. The Board directed the contract to be split into separate contracts going forward. Consequently, a stand-alone contract was required with MAMS.

The contract for the Board's consideration is a consolidated agreement including the portion of SMA's contract attributable to MAMS in the amount of \$12,000, three separate agreements and MAMS current request for an additional \$12,000 to cover the reduction in hotel commissions. The services provided in the three agreements are VIP event planning during the annual conference, planning for the annual strategic planning session and costs associated with the virtual conference following the annual conference.

Fiscal Impact:

The base cost of the contract will be \$26,500 for the first year of the contract ending April 30, 2024. Since the contract with SMA, as of May 1, 2023, no longer contains the initial \$12,000 for conference related services, the start date of the contract needs to be May 1, 2023 to fully reimburse MAMS for conference related services. The costs associated with the virtual conference will be treated as a separate charge outside the base and billed separately. The second year, and potentially subsequent years of the contract, will apply a cost-of-living increase based on the Northern California Consumer Price Index not to exceed 4%. The contract can be extended for two one-year extensions based on CSMFO approval.

Recommendation:

It is recommended the Board approve the contract with MAMS.

AGREEMENT FOR SERVICES

THIS AGREEMENT is made and entered into May 1, 2023, by and between THE CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS (“CSMFO”), a California nonprofit public benefit corporation, hereinafter referred to as “CSMFO” and MEETING & ASSOCIATION MANAGEMENT SERVICES, INC., a California S-Corporation, hereinafter referred to as “MAMS.”

RECITALS

WHEREAS, CSMFO desires to obtain conference management and administrative services from MAMS as specified herein; and

WHEREAS, MAMS agrees to provide conference such management and administrative services to CSMFO in accordance with the terms and conditions of this Agreement, and represents and warrants to CSMFO that MAMS possesses all necessary licenses, skills, qualifications, personnel, and equipment to provide such conference management and administrative services for the benefit of CSMFO; and

WHEREAS, the performance of such management and administrative services by MAMS has been determined by CSMFO to be in the best interest of CSMFO;

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants, agreements and promises contained herein, CSMFO and MAMS agree as follows:

1. **Scope of Services.** CSMFO hereby engages the services of MAMS as an independent contractor to perform those administrative, management and communications services described in MAMS’s Proposal for Services (hereinafter the “Proposal”) dated May 1, 2023 and as updated in Exhibit A attached hereto (hereinafter the “Services”). The Services are generally described as follows: provide all necessary conference management, communication and coordination services required of the CSMFO and as requested by CSMFO, including, but not limited to, conference management, implementation, and coordination of all means necessary to CSMFO for the successful completion of the events listed (including the planning and execution of conferences and meetings listed); determine the method, details and means of performing the Services for the benefit of CSMFO; perform the Services in a manner commensurate with the highest professional standards of qualified and experienced personnel in MAMS’s field; and any other services necessary to fulfill and implement CSMFO’s strategic goals and initiatives as now adopted or as may be amended or adopted during the term of this Agreement.

2. Term.

- a. This Agreement will take retroactive effect on May 1, 2023, and shall terminate on April 30, 2025, with an option for two one-year extensions, unless amended or extended by the parties hereto in writing.
- b. This Agreement may be terminated for all or any portion of the Services to be provided by MAMS by either party upon written notice to the other party in the event of a breach of any material term of this agreement of performance by such other party.
- c. In addition, CSMFO may terminate this Agreement at any time without cause by giving MAMS written notice ninety (90) days in advance of the proposed date of termination. MAMS may withdraw from this Agreement at any time without cause upon advance written notice of no less than one hundred twenty (120) days.
- d. Upon the termination of this Agreement, MAMS will deliver all original files accumulated while providing the Services to CSMFO, along with any other funds and property of CSMFO in MAMS's possession or control. MAMS agrees not to destroy or otherwise alter any original files of CSMFO without prior written consent of CSMFO.
- e. In the event of termination without cause by either party, CSMFO shall pay to MAMS as full payment for all Services performed and all expenses incurred under this Agreement that amount of money specified in an invoice from MAMS to CSMFO which reflects any and all past due monthly installment payments payable pursuant to this Agreement, any unpaid expenses previously invoiced, and compensation for all Services rendered after the date of MAMS's last invoice through the date of termination of this Agreement calculated as the pro rata amount of the monthly installment payable for such Services.

3. Duties of CSMFO. CSMFO agrees to cooperate with MAMS and make itself available to confer with representatives of MAMS upon request, to keep MAMS representatives informed of all developments with respect to the operations and services of CSMFO, and to disclose to representatives of MAMS all facts and circumstances of which CSMFO is aware which may bear upon provision of the management and administrative services to be provided pursuant to this Agreement in a timely and effective manner. CSMFO agrees to provide representatives of MAMS with such documents and information as it has in its possession relating to the management and administrative services to be provided pursuant to this Agreement.

4. Independent Contractor. The parties hereto agree that at all times during the term of this Agreement MAMS, MAMS's employees and agents hired to perform the Services pursuant to this Agreement are independent contractors and are not agents or employees of CSMFO. MAMS shall have control over the means, methods, techniques, sequences,

and procedures for performing and coordinating the Services required by this Agreement. CSMFO shall have the right to control MAMS only insofar as the result of MAMS's Services rendered pursuant to this Agreement. If, in the performance of this Agreement, any third parties are employed or contracted by MAMS, such employees or subcontractors shall be entirely and exclusively under the direction, supervision and control of MAMS. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging or any other term of employment or contract shall be determined by MAMS, and CSMFO shall have no right or authority over such persons or the terms of their employment or contract.

Therefore, neither MAMS or any third persons employed by or contracted by MAMS to perform services pursuant to this Agreement shall be entitled to workers' compensation benefits from CSMFO should MAMS or any of its employees or contractors sustain an injury while performing services specified in this Agreement. Furthermore, neither MAMS nor any third persons or contractors employed by MAMS shall be entitled to any other benefits payable to employees of CSMFO. MAMS hereby agrees to defend and hold CSMFO harmless from all claims that may be made against CSMFO based on any contention by any third party that an employer/employee relationship exists or that a contractual relationship exists between CSMFO and that third party by reason of this Agreement.

MAMS represents that it, and its employees and contractors, if applicable, are properly licensed and will remain so during the provision of the Services contemplated by this Agreement.

5. **Insurance.** MAMS shall provide at its sole cost and expense and maintain during the duration of this Agreement those types and limits of insurance specified in Exhibit C hereto.
6. **Indemnification.** MAMS shall indemnify, defend, protect, and hold harmless CSMFO, and its officers, employees, volunteers and agents from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every type and description to which it may be subjected or put to by reason of or resulting from any alleged negligent act or omission of MAMS, or MAMS's agents or employees in connection with any acts performed or required to be performed pursuant to this Agreement. This indemnification shall not include any claim arising from the sole negligence or willful misconduct of the CSMFO or its agents. MAMS's obligations under this indemnification provision shall survive the termination, or completion of Services, under this Agreement.

7. **Entire Agreement.** This writing and the documents incorporated herein by reference as Exhibits A and B represent the sole, entire, exclusive, and integrated contract between the parties concerning the Services, and supersedes all prior oral and/or written negotiations, representations or contracts. Each party to this Agreement acknowledges that no representations or promises have been made by any party hereto which are not embodied herein, and that no other agreement or promise not contained in this Agreement or in the incorporated documents shall be valid or binding. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
8. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
9. **Governing Law.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
10. **Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first-class U.S. mail addressed as follows:

MAMS Meeting & Association Management Services, Inc.
 Attn: Teri Anticevich, President
 17605 Mockingbird Hill Circle
 Riverside, CA 92504

CSMFO: California Society of Municipal Finance Officers
 Attn: Executive Director Jean Rousseau
 808 R Street, Suite 209
 Sacramento, CA 95811

Any party may change its address by notifying the other party of the change in the manner provided above.

11. **Attorneys' Fees.** Prior to entering litigation, it is agreed by both parties that nonbinding arbitration and mediation will be attempted. If arbitration is not successful and litigation still occurs, or if a party becomes involved in a litigation because of wrongful acts of the other party, the prevailing or innocent party shall be entitled to an award of all reasonable attorneys' fees from the other party. The prevailing party will be entitled to an award of all reasonable attorneys' fees in an amount sufficient to compensate the prevailing for all attorneys' fees incurred in good faith.

MEETING & ASSOCIATION MANAGEMENT SERVICES, INC. (“MAMS”)

By: _____ Date: _____
Teri Anticevich, President

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS (“CSMFO”)

By: _____ Date: _____
Jean Rousseau, Executive Director

Exhibit A

Scope of Work to be Performed

- 1) Board Support:** Provide assistance to the CSMFO Board including:
 - a) Prepare and submit Conference reports for Board meetings to include, but not limited to, conference budget proposal and final conference results. MAMS does not have any administrative rights to the registration system, or the financial system used by the management company for CSMFO. Therefore, the financial results are solely based on reports received from the management company.
 - b) Attend Board meetings as requested, the Annual Conference, and the Board planning session (in more detail below).

- 2) Annual Planning Session:**
 - a) All logistics for site selection (with guidance and input from the CSMFO President or appropriate committee) and event planning (Banquet orders, food functions, AV, etc. at the selected hotel or facility).
 - b) Coordinate facilitator contract, including managing RFP process when requested.
 - c) Research and recommend team building and dinner options, negotiate contracts once selected.
 - d) Manage hotel arrangements for Annual Planning Session including sleeping rooms.
 - e) Manage invitations and RSVPs.
 - f) Book dinner locations and events (with the guidance of the CSMFO President Elect or other appropriate board or committee members); onsite and any offsite.
 - g) Assist as requested in the development of the Planning session schedule/agenda with the CSMFO President Elect and/or the Executive Director and any items needed for the facilitator.
 - h) Troubleshoot onsite issues as needed.

- 3) Online Registration:** Coordinate with the CSMFO management company to design and manage the online registration for the CSMFO Annual Conference (including hotel, registration fees, and other items necessary for the registration process).

- 4) Site Selection and Logistics:** Provide planning and support services for the Annual Conference as follows:
 - a) Site Selection
(The CSMFO Board retains the final selection of site and signing of contract or contracts necessary for site selection and completion of events. The contract shall be directly between CSMFO and the hotel or venue)
 - i) Request proposals from hotels and convention centers that meet the criteria for the Annual Conference (location, size, adequate sleeping rooms, etc.)
 - ii) Review proposals and ensure adequate meeting space for anticipated program.
 - iii) Summarize results for presentation to the Board.
 - iv) Negotiate contract with chosen site.

- b) Coordinate hotel arrangements for staff, Board Executive team, Host and Program Committee, as part of vendor contract, and others as requested.

5) Conference Planning and the Host Committee:

- a) Work with the Annual Conference Committee to ensure the Annual Conference Handbook is followed;
- b) Develop agenda for host committee and subcommittee meetings.
- c) Attend and provide support for each host committee and subcommittee meeting; follow-up with each committee member to ensure they are on target with their specific tasks and work with all committee members to answer questions and direct them to appropriate vendors.
- d) Work with the Host Committee and Sub-Committees in the development of a theme that will create enthusiasm for people to register for the Annual Conference.
- e) Develop a plan for the training and general sessions, exhibit hall, and all social events in connection with the Annual Conference. This includes, but is not limited to the President's Dinner, the evening hosted event and any additional events requested by the committee (i.e. out of state guest dinner) This includes negotiating with vendors for entertainment, transportation., as necessary;
- f) Solicit pricing and contracting for all aspects of the conference, including but not limited to audio visual, internet, attendance tracking, music licensing, trade show management, entertainment, event locations, featured speakers, etc.
- g) Ensure technical riders for the contracts have been met.
- h) If requested, coordinate tastings with the conference event location.
- i) Maintain list of special dietary requirements and communicate with facility.
- j) Review banquet event orders and provide final guarantees.
- k) Coordinate meeting space needs with the program committee,
- l) Assign room usage for event space, taking into consideration exhibit hall traffic.
- m) Compile and coordinate production of all signage needs.
- n) Research and order attendee items, prepare for and arrange delivery by hotel staff.
- o) Develop attendee evaluation form, coordinate distribution, and summarize for presentation to the host committee and Board of Directors.

6) Exhibitors & Sponsors:

- a) Provide content and manage the development and posting of the Exhibitor Prospectus.
- b) Create content for solicitation of CSMFO Commercial Vendors for exhibiting and sponsorships.
- c) Follow up with prior year exhibitors that have not responded to the materials.
- d) Collect information and ads from exhibitors/sponsors for program and website.
- e) Manage complimentary registration process for exhibitors.
- f) Track exhibitor payments and follow up on outstanding receivables.
- g) Develop and implement 'game' for exhibit hall (if requested), consistent with the theme when possible. Purchase prizes and coordinate awarding on site.
- h) Work individually with each vendor to assign booths, answer questions and provide general information.

- i) Develop a vendor evaluation form, coordinate distribution, and provide a summary of the responses back to the Host Committees and the CSMFO Board.

7) Annual Conference Budget:

- a) Prepare a detailed budget showing anticipated expenses and income, including profit and loss from the prior year for comparison.
- b) Assist Host Committee by making recommendations on all aspects of the conference budget, registration fees, and pricing.
- c) Review all contracts and invoices presented for payment and code to proper budget category.
- d) Review financial reports presented by management company to verify accuracy of postings, request changes as appropriate.
- e) Prepare matrix of registration rates to management company to set up registration database.
- f) Test the registration database for accuracy prior to opening the registration system online.
- g) Prepare a final conference report within 150 days of the conference to include the attendance and the financial results. The accuracy of the financial data is solely the responsibility of the CSMFO management company.

8) On-site Conference Support:

- a) Provide on-site staffing for the Annual Conference, including assistance at the registration desk and customer service for members before and during the conference.
- b) Attend a pre-conference meeting with all appropriate hotel personnel to advise them of any last-minute program changes and to review entire program;
- c) Meet with hotel staff/convention services manager to review final details;
- d) Check each meeting room to ensure food/beverage and audio/visual needs are as ordered and meeting room is set according to requested requirements;
- e) Monitor rooms during the sessions for proper seating, temperature, etc.
- f) Prepare scripts for all general sessions.
- g) Schedule and participate in rehearsals between speakers/singers and AV staff.
- h) Prepare all PowerPoints for the general sessions.
- i) Participate in conference wrap-up meeting; maintain notes for next year's committee.

9) Management of CSMFO hotel room block:

- a) Coordinate with hotels the information to be included on the website along with the booking code to be used to reserve rooms.
- b) Monitor the room pick up reports provided by the hotel to determine if more rooms need to be secured.
- c) Audit hotel rooming list to guarantee all attendees are counting toward the room block;
- d) Review and code the master account billing for payment; ensure that any monies owed to CSMFO are collected.
- e) Using the conference handbook priority of room assignments, make all assignments of room upgrades and complimentary rooms.

- f) Arrange for CSMFO leadership to receive registration materials at Board meeting, if applicable.

10) Conference VIP Management and Logistics: Provide planning and support services for the VIPs at the Annual Conference as follows:

- a) Sending out invitations (with assistance of the ED and SMA for invitation list and invitation letter);
- b) Managing RSVPs;
- c) Making and managing hotel and dinner reservations.
- d) Assist in resolving any issues that may arise with our VIPs (out of state sister association guests, CMTA, GFOA, CSDA and any others), either prior to or onsite

11) Annual Virtual/Hybrid Conference: If requested, provide conference planning services for the virtual event hosted after the annual conference with the following tasks:

- a. Platform evaluation and selection (CSMFO retains the final selection of platform and signing of contract);
- b. Provide assistance in facilitating the proper services to support this event (CSMFO retains the final selection of service providers and signing of contract(s);
- c. Attend six (6) one-hour calls regarding the platform and the event schedule of the virtual/hybrid event;
- d. Set up of the virtual platform the event which includes submitting information to the design team, developing website content, and reviewing the speaker/session data. Scripting for opening and closing remarks or recorded content;
- e. Work with design team to set up online registration;
- f. Handle all attendee inquiries prior to the event and day of;
- g. Market the virtual conference via eblasts, website, and social media
- h. Support rehearsals/office hours needed for speakers;
- i. Provide two staff members during the event (in real time) to support.
- j. Coordination with the Program Committee to execute the event overall

Additional fees will apply (See Fees section below) if a Virtual/Hybrid Conference is requested.

Exhibit B

Payments Reimbursements and Compensation

Fees for Conference Services:

1. **Base Payment.** CSMFO will pay MAMS for the services outline in Exhibit A in the amount not to exceed \$26,500 for the first year of the contract ending April 30, 2024 or \$2,209 per month. The second year, and potentially subsequent years, of the contract will apply a cost-of-living increase based on the Northern California Consumer Price Index not to exceed 4%. The contract can be extended for two one-year extensions based on CSMFO approval.
2. CSMFO will make equal payments at the end of each month. MAMS will bill CSMFO on the 15th of each month for services rendered, with payment due at the end of the month.
3. It is further agreed that CSMFO will pay to MAMS a sum of \$100 per secured exhibitor or sponsor and \$10 per sponsor/exhibitor/commercial attendee.
4. It is agreed that any commissions' payable and hotel rewards points from hotel vendors upon the completion of the conferences or meetings/events covered by the terms of this contract be payable to the MAMS.
5. CSMFO shall reimburse MAMS for travel, meals, and lodging for lead meeting planner plus exhibits coordinator and up to four additional MAMS staff. Travel for any other meetings or the Strategic Planning Session will also be reimbursed for travel, meals, and lodging for the MAMS staff necessary.

Fees for Virtual/Hybrid Event:

Should a Virtual/Hybrid Event be planned (See item 11 in Exhibit A), then proposed services will be provided to support this event once approved by the CSMFO Board of Directors. A separate fee of \$6,500 will be charged following the conclusion of event.

Other Expenses as Necessary:

CSMFO will reimburse MAMS for additional direct expenses to the extent they are not already included as a part of the annual conference services contract (postage, printing, stationery, travel). MAMS will provide supporting documentation for these expenses to CSMFO for reimbursement payment. Expenses not specifically documented will not be reimbursed without the prior written approval of the CSMFO Board.

Exhibit C
Insurance and Bonding Requirement
Meeting and Association Management Services, Inc.

- A. Insurance. MAMS shall procure and maintain, for the duration of this Agreement, insurance against claims for injuries to persons or damages to property, which may arise from, or in connection with, the performance of the work hereunder by MAMS, its agents, representatives, employees, sub-consultants or professionals.

1. Minimum Scope of Insurance

Coverage shall be at least as broad as:

- a. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
- b. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto) or provide evidence of non-owned and hired auto liability coverage (if no owned autos).
- c. Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.

2. Minimum Limits of Insurance

MAMS shall maintain limits no less than:

- a. General Liability: \$1,000,000 per occurrence for bodily injury and property damage liability coverage, and \$1,000,000 per person or organization for personal injury and advertising injury liability coverage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
- b. Automobile Liability: \$1,000,000 per accident for bodily injury and property damage.
- c. Employer's Liability: \$1,000,000 per accident for bodily injury or disease.

3. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by Client. At the option of Client, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects Client, its officers, officials, employees and volunteers; or Smith shall provide a financial guarantee satisfactory to Client guaranteeing payment of losses and related investigations, claim administration and defense expenses.

4. Other Insurance Provisions

The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

- a. Client, its officers, officials, employees and volunteers, are to be covered as additional insureds as respects: liability arising out of work or operations performed by or on behalf of Smith; or automobiles owned, leased, hired or borrowed by Smith.
- b. For any claims related to the services performed, Smith's insurance coverage shall be primary insurance as respects Client, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by Client, its officers, officials, employees or volunteers shall be in excess of Smith's insurance and shall not contribute with it.
- c. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to Client.

5. Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to Client.

6. Verification of Coverage

MAMS shall furnish Client with original certificates and amendatory endorsements effecting coverage required by this clause prior to commencing any activity pursuant to this Agreement. All certificates and endorsements are to be received and approved by Client before work commences. Client reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this Agreement, at any time.



CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Jean M. Rousseau, Executive Director

SUBJECT: Recommended Orientation Plan for New Board Members, Committee Chairs/Vice Chairs, and Chapter Chairs/Vice Chairs

Background:

Included within the 2023 CSMFO Strategic Action Plan, under the focus area of Unfinished Business, includes Goal #25 Formalize Board, Committee and Chapter Orientation and Metrics. The associated action plan items are as follows:

- 25.1 Develop orientation plan for new Board members, Committee Chairs/Vice Chairs, and Chapter Chairs/Vice Chairs
- 25.2 Develop metrics for measuring volunteer success and identifying deficiencies.

The plan designated the Executive Director as the responsible party for this goal. A verbal progress report has been provided a few times during 2022 and in the April 2023 board meeting.

The Orientation Plan is designed to provide guidance to new Board members, Committee Chairs and Vice Chairs along with and Chapter Chairs and Vice-Chairs. The plan will help new members in various levels of leadership acclimate to their new roles in the organization. The plan directs members to pertinent information on the CSMFO website and includes additional information necessary to understand how each group functions. The plan also includes annual system changes executed by Smith Moore and Associates to help with access to Basecamp, Listserv and pertinent website locations.

The plan was presented to the Board during the June 15, 2023 meeting. A discussion ensued about the merits of the plan and a few changes and recommendations were provided. The Board ultimately directed the plan be provided to CSMFO leadership for further review and comments.

The recommend plan with applied track changes incorporates most of the recommendations provided along with related input from Smith, Moore and Associates. It is recommended for

Board approval and is intended as a stand-alone document to be stored on the CSMFO Leadership sub header under the Policies and Procedures Manuals sub-sub header. See the original Plan with track changes in Attachment A. Attachment B shows the final plan with applied track changes.

Recommendation:

It is recommended that the Board approve the Orientation Plan reflected in Attachment B.

Attachment A

New Board Directors, Committee Chairs/Vice Chairs and Chapter Chairs/Vice Chairs Orientation

Things to know for new Board Directors:

1. Review CSMFO website for background information. Start with the About CSMFO header, CSMFO Leadership sub-header and the following areas:

- a. Policies and Procedures Manual
- b. Leadership Roles & Responsibilities
- c. Board Agenda Packets – Prior Board of Director’s meetings’ agenda packets for historical background information
- d. Strategic Goals – CSMFO develops strategic action goals on an annual basis.

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2. CSMFO is run almost entirely by ~~government and commercial~~ volunteers.

3. New Board Directors’ terms are effective January 1st.

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- 3.4. The Executive Director will hold a meeting in January with incoming leadership to review this plan and answer any questions they might have.

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- 4.5. ~~Currently~~ Board of Director’s meetings occur bi-monthly. The agenda packets are sent out generally a week before the meeting.

- 5.6. There is no requirement to speak at the meeting unless you have questions and comments.

Attachment A

~~6-7.~~ Board agenda items (whether written or verbal) are prepared by committees and by the Executive Committee.

~~7-8.~~ The Executive Director working with SMA and the President review and OK the Board agenda.

~~8-9.~~ The Executive Committee is comprised of the current President, President-Elect and Past President with the Executive Director acting as staff. The Executive Committee meets monthly.

10. Board Directors typically are not asked to prepare agenda items for the Board meeting.

11. Board Directors are usually assigned to two committees as the Board Liaison. Committee assignments are made by the President.

~~9-12.~~ Board Directors are usually assigned to nearby Chapters as Board Liaison. Chapter assignments are made by the President.

13. All new Board Directors receive a Board of Director's jacket with their name and term of service on it.

14. CSMFO will pay for transportation-related expenses for in-person Board meetings (held other than at the Annual Conference) and the Strategic Planning Session not borne by their agency.

~~10-15.~~ Some forms are available on the CSMFO Leadership portion of Basecamp, such as the expense reimbursement form.

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Attachment A

11.16. Smith, Moore and Associates, (SMA), is an association management firm that provides full administrative support to CSMFO. The Executive Director works closely with SMA on administrative support to CSMFO including but not limited to Board agenda preparation.

12.17. SMA performs the following administrative tasks at the beginning of the calendar year for new Board Directors:

- Update Board roster including Board Director photograph.
- Grant access to the Leadership group in Basecamp.
- Add new Board Directors to Board and Committees listserv group. Listserv email functionality is located on the CSMFO website under the header of Resources, sub-header Knowledge Base.

Attachment A

Things to know for New Committee Chairs and Vice Chairs:

1. Review CSMFO website for background information. Start with the About CSMFO header, CSMFO Leadership sub-header and the following areas:
 - a. Policies and Procedures Manual, pages 1-4 address the standing Committees and their functions
 - b. Leadership Roles & Responsibilities
 - c. Strategic goals - CSMFO develops strategic action goals on an annual basis. Most strategic goals are assigned to Committees to accomplish.
2. CSMFO is run almost entirely by ~~government and commercial~~ volunteers.
3. ~~Most~~New Committee Chairs and Vice Chairs assignments are effective January 1st except for the Program and Annual Conference Host Committees which are effective at the conclusion of the Annual Conference; and the Nominating Committee.
4. New Committee Chairs and Vice Chairs should try to meet with their outgoing counterparts before the end of the calendar year or in early January to review the work and status of committee initiatives.
- 3.5. The Executive Director will hold a meeting in January with incoming leadership to review this plan and answer any questions they might have.
- 4.6. Committees meet monthly usually for an hour on the same day and time each month.

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Attachment A

5-7. Committee Chairs and Vice chairs are expected to attend the bi-monthly Board of Director's meetings and provide a verbal report to the Board on committee activities.

6-8. Committees are assigned certain duties as defined in the Policies and Procedures Manual.

7-9. Most Board agenda items come from the Committees.

10. Some ~~prior~~ Committee agendas are in the Board of Director agenda packets and on Basecamp. Basecamp is an online platform used as a repository for some but not all the Committees' agendas, back up material and minutes. Not all committees utilize Basecamp.

11. CSMFO will pay for transportation-related travel expenses for in-person Board meetings (held other than at the Annual Conference) and the Strategic Planning Session not borne by their agency.

8-12. Some forms are available on CSMFO Leadership portion of Basecamp, such as the expense reimbursement form.

9-13. Smith, Moore and Associates, (SMA), is an association management firm that provides full administrative support to CSMFO. The Executive Director works closely with SMA on administrative support to CSMFO. SMA hosts and provides staff support for most but not all committee meetings.

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Attachment A

10.14. SMA performs the following administrative tasks at the beginning of the calendar year for committees:

- Update Committee rosters.
- Grant all Committee Chairs and Vice Chairs access to the Committee leadership group in Basecamp.
- Add all new Committee members to the Board and Committees listserv group. Listserv email functionality is located on the CSMFO website under the header of Resources, sub-header Knowledge Base.



Attachment A

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Things to know for New Chapter Chairs and Vice Chairs:

1. Review the CSMFO website for background information. Start with the About CSMFO header, CSMFO Chapters sub-header for information regarding CSMFO's 20 Chapters and its Chairs and Vice Chairs along with the cities in the Chapter.
2. Next under the About CSMFO header, CSMFO Leadership sub-header review the Chapter Handbook. This is the most authoritative guide for Chapter Chairs and Vice Chairs.
3. Next under the About CSMFO header, CSMFO Leadership sub-header, Policies and Procedures Manuals sub-sub-header, pages 7-8 address Chapters and their duties.
4. CSMFO is run almost entirely by ~~government and commercial~~ volunteers.

Attachment A

5. New Chapter Chairs and Vice Chairs are effective January 1st.

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6. New Chapter Chairs and Vice Chairs should try to meet with their outgoing counterparts to review existing Chapter related matters.

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5-7. The Executive Director will hold a meeting in January with incoming leadership to review this plan and answer any questions they might have.

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6-8. Chapters meet when they can and the number of meetings vary from Chapter to Chapter.

9. Chapter Chairs are invited to attend the bi-monthly Board of Director's meetings and are encouraged to provide a verbal update on their Chapter activities.

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10. CSMFO will pay for transportation-related expenses for in-person Board meetings (held other than at the Annual Conference) and the Strategic Planning Session not borne by their agency.

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7-11. Some forms are available on the CSMFO Leadership portion of Basecamp such as the expense reimbursement form.

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8-12. Smith, Moore and Associates, (SMA), is an association management firm that provides full administrative support to CSMFO. The Executive Director works closely with SMA on administrative support to CSMFO. SMA provides significant administrative support to CSMFO's chapters.

9-13. SMA performs the following administrative tasks at the beginning of the calendar year for committees:

Attachment A

- Update Chapter rosters
- Add new Chapter Chairs to the Chapter Chairs listserv group. Listserv email functionality is located on the CSMFO website under the header of Resources, sub-header Knowledge Base.
- Update the contact information on the website under the About CSMFO header, CSMFO Leadership sub-header, Chapter Chairs sub-sub header.
- Grant administrative access to Chapter Chairs and Vice Chairs so they can pull registration and financial reports for their Chapter meetings.
- Grant access to Chapter Chairs to the Committee Chairs group in Basecamp.

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- Board approval: June 15, 2023

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Attachment B

New Board Directors, Committee Chairs/Vice Chairs and Chapter Chairs/Vice Chairs Orientation

Things to know for new Board Directors:

1. Review CSMFO website for background information. Start with the About CSMFO header, CSMFO Leadership sub-header and the following areas:
 - a. Policies and Procedures Manual
 - b. Leadership Roles & Responsibilities
 - c. Board Agenda Packets – Prior Board of Director’s meetings’ agenda packets for historical background information
 - d. Strategic Goals – CSMFO develops strategic action goals on an annual basis.
2. CSMFO is run almost entirely by volunteers.
3. New Board Directors’ terms are effective January 1st.
4. The Executive Director will hold a meeting in January with incoming leadership to review this plan and answer any questions they might have.
5. Board of Director’s meetings occur bi-monthly. The agenda packets are sent out generally a week before the meeting.
6. There is no requirement to speak at the meeting unless you have questions and comments.



Attachment B

7. Board agenda items (whether written or verbal) are prepared by committees and by the Executive Committee.
8. The Executive Director working with SMA and the President review and OK the Board agenda.
9. The Executive Committee is comprised of the current President, President-Elect and Past President with the Executive Director acting as staff. The Executive Committee meets monthly.
10. Board Directors typically are not asked to prepare agenda items for the Board meeting.
11. Board Directors are usually assigned to two committees as the Board Liaison. Committee assignments are made by the President.
12. Board Directors are usually assigned to nearby Chapters as Board Liaison. Chapter assignments are made by the President.
13. All new Board Directors receive a Board of Director's jacket with their name and term of service on it.
14. CSMFO will pay for transportation-related expenses for in-person Board meetings (held other than at the Annual Conference) and the Strategic Planning Session not borne by their agency.
15. Some forms are available on the CSMFO Leadership portion of Basecamp, such as the expense reimbursement form.



Attachment B

16. Smith, Moore and Associates, (SMA), is an association management firm that provides full administrative support to CSMFO. The Executive Director works closely with SMA on administrative support to CSMFO including but not limited to Board agenda preparation.

17. SMA performs the following administrative tasks at the beginning of the calendar year for new Board Directors:

- Update Board roster including Board Director photograph.
- Grant access to the Leadership group in Basecamp.
- Add new Board Directors to Board and Committees listserv group. Listserv email functionality is located on the CSMFO website under the header of Resources, sub-header Knowledge Base.



Attachment B

Things to know for New Committee Chairs and Vice Chairs:

1. Review CSMFO website for background information. Start with the About CSMFO header, CSMFO Leadership sub-header and the following areas:
 - a. Policies and Procedures Manual, pages 1-4 address the standing Committees and their functions
 - b. Leadership Roles & Responsibilities
 - c. Strategic goals - CSMFO develops strategic action goals on an annual basis. Most strategic goals are assigned to Committees to accomplish.
2. CSMFO is run almost entirely by volunteers.
3. Most Committee Chairs and Vice Chairs assignments are effective January 1st except for the Program and Annual Conference Host Committees which are effective at the conclusion of the Annual Conference; and the Nominating Committee.
4. New Committee Chairs and Vice Chairs should try to meet with their outgoing counterparts before the end of the calendar year or in early January to review the work and status of committee initiatives.
5. The Executive Director will hold a meeting in January with incoming leadership to review this plan and answer any questions they might have.
6. Committees meet monthly usually for an hour on the same day and time each month.



Attachment B

7. Committee Chairs and Vice chairs are expected to attend the bi-monthly Board of Director's meetings and provide a verbal report to the Board on committee activities.
8. Committees are assigned certain duties as defined in the Policies and Procedures Manual.
9. Most Board agenda items come from the Committees.
10. Some Committee agendas are in the Board of Director agenda packets and on Basecamp. Basecamp is an online platform used as a repository for some but not all the Committees' agendas, back up material and minutes. Not all committees utilize Basecamp.
11. CSMFO will pay for transportation-related travel expenses for in-person Board meetings (held other than at the Annual Conference) and the Strategic Planning Session not borne by their agency.
12. Some forms are available on CSMFO Leadership portion of Basecamp, such as the expense reimbursement form.
13. Smith, Moore and Associates, (SMA), is an association management firm that provides full administrative support to CSMFO. The Executive Director works closely with SMA on administrative support to CSMFO. SMA hosts and provides staff support for most but not all committee meetings.



Attachment B

14.SMA performs the following administrative tasks at the beginning of the calendar year for committees:

- Update Committee rosters.
- Grant all Committee Chairs and Vice Chairs access to the Committee leadership group in Basecamp.
- Add all new Committee members to the Board and Committees listserv group. Listserv email functionality is located on the CSMFO website under the header of Resources, sub-header Knowledge Base.



Attachment B

Things to know for New Chapter Chairs and Vice Chairs:

1. Review the CSMFO website for background information. Start with the About CSMFO header, CSMFO Chapters sub-header for information regarding CSMFO's 20 Chapters and its Chairs and Vice Chairs along with the cities in the Chapter.
2. Next under the About CSMFO header, CSMFO Leadership sub-header review the Chapter Handbook. This is the most authoritative guide for Chapter Chairs and Vice Chairs.
3. Next under the About CSMFO header, CSMFO Leadership sub-header, Policies and Procedures Manuals sub-sub-header, pages 7-8 address Chapters and their duties.
4. CSMFO is run almost entirely by volunteers.
5. New Chapter Chairs and Vice Chairs are effective January 1st.
6. New Chapter Chairs and Vice Chairs should try to meet with their outgoing counterparts to review existing Chapter related matters.
7. The Executive Director will hold a meeting in January with incoming leadership to review this plan and answer any questions they might have.
8. Chapters meet when they can and the number of meetings vary from Chapter to Chapter.



Attachment B

9. Chapter Chairs are invited to attend the bi-monthly Board of Director's meetings and are encouraged to provide a verbal update on their Chapter activities.
10. CSMFO will pay for transportation-related expenses for in-person Board meetings (held other than at the Annual Conference) and the Strategic Planning Session not borne by their agency.
11. Some forms are available on the CSMFO Leadership portion of Basecamp such as the expense reimbursement form.
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13. SMA performs the following administrative tasks at the beginning of the calendar year for committees:
 - Update Chapter rosters
 - Add new Chapter Chairs to the Chapter Chairs listserv group. Listserv email functionality is located on the CSMFO website under the header of Resources, sub-header Knowledge Base.
 - Update the contact information on the website under the About CSMFO header, CSMFO Leadership sub-header, Chapter Chairs sub-sub header.
 - Grant administrative access to Chapter Chairs and Vice Chairs so they can pull registration and financial reports for their Chapter meetings.
 - Grant access to Chapter Chairs to the Committee Chairs group in Basecamp.

CSMFO Board Report

DATE: August 16, 2023
FROM: CSMFO Certification Working Group
Subject: **Proposed Next Steps to Establish a CSMFO California Certification**

Background

CSMFO has considered establishing its own certification program for many years. Immediately prior to the pandemic, Bill Statler and the previous working group concluded their “Certification Program: Phase 1B Assessment”. That assessment, attached, recommended additional analysis for a CSMFO program, on a parallel track while GFOA overhauled its CPFO designation program.

Since then, the GFOA revamped its CPFO designation program, now consisting of seven tests administered through Pearson VUE testing centers: Accounting, Debt, Planning & Budgeting, Treasury, Compensation, Procurement, and Risk Assessment.

Over the past year, a new working group of volunteers was formed to move the initiative forward. After several meetings, including a meeting with GFOA staff about its program and our complementary goals, the current CSMFO Certification Working Group has coalesced around two complimentary options: (1) a “-CA” add-on designation for members who attain the GFOA CPFO designation and pass an additional California-specific exam and (2) a certificate for members who aren’t interested in attaining the CPFO designation, but desire to take the California-specific exam. The CSMFO California designation would be the 8th test administered by GFOA. The Working Group debated and concluded that no additional CPE will be required with the “-CA” add-on, because CSMFO CPFO’s are already required to meet the GFOA CPE requirements and some of the training they obtain is likely already somewhat California specific. The committee discussed requiring core courses as prerequisites to earning the CSMFO designation, but determined the additional administrative effort to track completion would not justify the additional revenue.

Further, the Working Group discussed the role of the Career Development Committee in identifying core courses that may be needed to train for exam content. The Working Group needs to determine the body of knowledge we want to convey to members to learn and understand. A list of potential sample content is listed at the end of this staff report.

Recommendations

The CSMFO Certification Working Group recommends:

- Form subcommittee to conduct an updated member survey, with survey questions such as:
 - Are you currently pursuing, or are you considering pursuing, the GFOA CPFO designation?
 - If yes, would you be interested in a California “add-on” designation offered by CSMFO for knowledge specific to California?

- If no, would you be interested in a stand-alone certificate from CSMFO reflecting your mastery of California-specific knowledge?
 - Do you believe a fee of \$100-200 is reasonable for the "add-on" designation to the GFOA CPFO designation or a stand-alone certificate from CSMFO reflecting your mastery of California-specific knowledge?
 - Do you believe your current or future employers may perceive value from a CSMFO "add-on" designation to the GFOA CPFO designation?
 - Do you believe your current or future employer may perceive value from a CSMFO certificate for passing a California-specific knowledge exam?
 - Are you interested in volunteering on a subcommittee to help get the CSMFO designation and certificate program implemented?
- Based on the outcome of the survey, form subcommittees of an expanded working group to develop recommendations in the following areas:
 - Content preparation, including linkages to core courses, and developing exam questions and related materials including a study terms and concepts handout similar to those provided by GFOA
 - Coordination with GFOA to establish exam protocols
 - Coordination with GFOA on communication and marketing materials
 - Development of fee structure to recover program costs. The intent of the program is to educate CSMFO members and provide a value-added designation, not generate profit. As such, the fee basis should be full cost recovery.
- Provide regular reports to the Board on progress made on the work plan.

Examples of content topics include, but are not limited to, the following:

- Cash and investments
 - Investment Pools (LAIF, County Pools, CAMP, etc.)
 - California Government Code
 - Collateralization of deposits
 - Permitted investments
 - Resources – CDIAC Local Agency Investment Guidelines
- Pensions
 - CalPERS – PERL, CEPPT, etc.
 - 1937 Act plans
- OPEB
 - CalPERS CERBT
- Debt
 - Resources – CDIAC California Debt Financing Guide
 - Financing authorities with lease-backed debt
 - Land-secured debt
- Procurement/Accounts Payable
 - California Uniform Construction Cost Accounting Commission

- EDD Independent Contractor Reporting
- Revenue
 - Prop 8 and 13/property tax
 - VLF swap
 - Redevelopment dissolution/ROPS
 - Prop 26
 - Prop 218
 - Rate-setting
 - CDTFA/sales tax/Transactions and Use Tax (TUT)
 - Development impact fees – AB1600/GC66000
 - Gas Tax, Road Maintenance and Rehabilitation (SB1)
 - Transportation Development Act (TDA)
 - Assessment districts – 1911, 1915, LLD, LMD
 - Community facilities districts – Mello-Roos
- Payroll/HR
 - CalPERS – pension and health (PEMHCA)
- Unclaimed property
 - SCO
 - Government Code 50050
- GANN appropriations limit
- Financial reporting
 - SCO – Cities, Streets, Transit, Special Districts, Compensation, etc.
 - CDIAC – Mark-Roos and Mello-Roos Yearly Fiscal Status Report
 - Other state agencies – CDE, Caltrans, etc.



CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Rich Lee, President

SUBJECT: 2023 Action Plan | Define “Finance Officer” and Establish Criteria for Leadership Participation

Background:

CSMFO’s goal to define “finance officer” and establish criteria for leadership was first identified during the 2021 Planning Session and was included in the 2022 Action Plan. The goal was continued on to the 2023 Action Plan as unfinished business.

The ad hoc committee to review this action item consists of the following CSMFO leaders:

Rich Lee, President

Margaret Moggia*, Finance Committee Chair

Grace Castaneda, Senior Advisor – Administration & Professional Standards Committees

Nick Kurns*, Career Development Committee Chair

Jennifer Wakeman, Program Committee Vice Chair

* - Member of the ad hoc committee in 2022

The ad hoc committee met on July 19, 2023. The members from the 2022 ad hoc committee noted that the goal to define “finance officer” was initially related to the Membership and Career Development Committees’ efforts to evaluate the course offerings for new members with a pathway to become finance officers and to determine if a change in membership structure was needed. Ultimately the fee structure went a different direction by establishing rates for professional and management members. Due to the amount of time that has elapsed since the 2021 planning session, it is unclear if any other objective was intended from this portion of the goal. As such, the ad hoc committee recommends marking this portion of the goal complete.

Regarding the remaining portion of the goal to establish criteria for leadership within CSMFO, **the ad hoc committee recommends that the criteria not be overly prescriptive.** Consistent with a

document that CSMFO published a few years ago to illustrate and demystify the path to be considered for the Board of Directors, experience can be gained through various opportunities, including chapter or committee leadership roles, but there was no specific path required for being considered for nomination to a Board role.

While the ad hoc committee did not reach consensus on the manner in which to attract and develop future CSMFO leaders, it recommends that this topic be agendaized for the planning session in October 2023 to have more comprehensive discussion across CSMFO leadership. Currently, CSMFO's website includes a [Volunteer Interest page](#) that provides information on the general time commitment for a chapter or committee volunteer, and future efforts could build upon the Executive Director's leadership onboarding document to ensure new volunteer leaders understand the requirements..

Recommendation:

1. That the goal to define "finance officer" be marked as complete.
2. That the Board provide feedback to the ad hoc committee based on its recommendations regarding establishing criteria for leadership participation:
 - a. Not overly prescriptive
 - b. Understand responsibilities and time commitment
 - c. Add attracting and retaining future CSMFO leaders to the agenda for the October 2023 Planning Session for more comprehensive discussion



CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Jason Al-Imam, Director

SUBJECT: California Business Roundtable Initiative No. 21-0042A1

Discussion:

The California Business Roundtable has sponsored the Taxpayer Protection and Government Accountability Act (Initiative No. 21-0042A1), a November 2024 statewide ballot measure that would amend the California Constitution with provisions that limit voters' authority and input, adopt new and stricter rules for raising taxes and fees, and may make it more difficult to impose fines and penalties for violation of state and local laws.

The measure puts billions of local government tax and fee revenues at risk statewide with related core public service impacts, and would threaten the fiscal stability of governmental agencies across the State including cities, counties, and special districts.

In April 2023, the Board approved the formation of a working group to draft a letter in opposition to this ballot measure. The working group is comprised of Ernie Reyna, Grace Castaneda, Brian Mohan, and Jason Al-Imam. The working group has met several times over the past four months to draft a letter in opposition to Initiative No. 21-0042A1. Since CSMFO represents agencies across the state of California with varying legislative platforms, the opposition letter focuses on the primary issue of local control – while carefully avoiding politically charged ideologies surrounding taxes and fees.

The League of California Cities (Cal Cities) formally opposes this initiative. Carolyn Coleman, executive director and CEO of Cal Cities recently stated "This far-reaching measure would significantly jeopardize cities' ability to provide services and critical infrastructure to local residents," "It would impose undemocratic restrictions on local voters and local governments that could force significant cuts to vital services like fire and emergency response, infrastructure, libraries, parks, sanitation, and more." Cal Cities is also working on building a coalition with CitiPAC to defeat this measure. CitiPAC, the fundraising arm of Cal Cities, is raising funds for the campaign to oppose this measure. It is recommended that the Board approve a supplemental appropriation of funds to support the League of California Cities and coalition partners in order to oppose Initiative No. 21-0042A1.

Recommendation:

It is recommended that the Board:

- Authorize the President and/or Executive Director to submit a letter in opposition to Initiative No. 21-0042A1 (as reflected in **Attachment A**); and
- Approve a supplemental appropriation of funds to support the League of California Cities and coalition partners in order to oppose Initiative No. 21-0042A1.

Attachment A – Draft Opposition Letter

[On CSMFO letterhead]

August 16, 2023

Bismarck Obando
Director of Public Affairs, League of California Cities
1400 K Street, Suite 400
Sacramento, CA 95814

RE: Letter Opposing Initiative 21-0042A1

The California Society of Municipal Finance Officers (CSMFO) association was founded in 1958 and represents approximately 2,500 members statewide, including local government finance professionals in cities, counties, and special districts.

CSMFO opposes Initiative 21-0042A1, a November 2024 statewide ballot measure that would undermine voters' rights and allow corporations to pay far less than their fair share for the impacts they have on our communities.

Unless defeated, the measure would:

- Result in the loss of billions of dollars annually, which would threaten the fiscal stability of governmental agencies across the State.
- Retroactively void taxes or fees adopted after January 1, 2022 if they did not align with the provisions of this initiative, which would invalidate the prior actions of local voters, undermining local control and voter-approved decisions.
- Expand the definition of taxes to include fees and charges, which would make it harder for local governments to recover costs for providing a service or access to public property.

This measure could force cuts to fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to support homeless residents, mental health services, and more.

You may list CSMFO in formal opposition to Initiative #21-0042A1 and include our association as part of the growing coalition of organizations throughout the state opposed to this ballot measure.

Sincerely,

Rich Lee
CSMFO Board President



CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Jean M. Rousseau, Executive Director

SUBJECT: Recommended Revisions to CSMFO By-Laws

Background:

Included within the 2022 CSMFO Strategic Action Plan “Leadership Identification & Development” Focus Area was a goal to evaluate CSMFO’s opportunities for Commercial member partners to serve in leadership roles. The specific action plan for this goal included the following items:

1. Survey other state associations’ best practices.
2. Formalize recommended guidelines for when commercial members can serve on committees and whether they can serve as committee officers.
3. Recommend whether commercial members should be allowed to serve on the Board, and if so in existing seats or one or more new seats.

The plan targeted January 2023 for completion and to collaborate with the Administration and Membership committees. The Ad Hoc met and received input from the Executive, Administration, and Membership committee in addition to Career Development, Communications, Professional Standards, Student Engagement and Chapter Chair leadership.

The Committee was formed in April 2022 and included the following members:

- Past Presidents Joan Michaels Aguilar (also with HdL), Mary Bradley, Steve Heide, and Marcus Pimentel
- Board Members Karla Romero and Stephanie Reimer
- Commercial partners Deborah Harper (LSL), Mark Petrasso (Zions) and Tim Seufert (NBS)
- CSMFO Executive Director Jean Rousseau

CSMFO has in the past opened leadership positions to CSMFO members who were not employed in a city agency. The outcome has been a tremendous bonus to CSMFO as we now

have representatives across all leadership positions who are from counties and special districts, including several who served as President.

On December 15, 2022, the Board of Directors unanimously approved allowing commercial members more involvement in CSMFO leadership. Specifically, the Board approved the inclusion of commercial members on the Board of Directors, most Committees and Chapters. These changes were the result of work from the Ad Hoc committee. The recommended changes required a change in CSMFO's By-Laws.

The specific actions approved by the Board requiring changes to the By-Laws were:

1. Provide one Board member with voting rights for commercial members.
2. The number of Board members will increase from nine (9) to ten (10). The immediate Past President will only be allowed to vote when there is a tie in Board voting. The Board will now be comprised of the President, President-elect, immediate Past President, six (6) municipal members and one (1) commercial member.
3. Commercial members can hold a leadership position on all CSMFO standing committees except the Career Development and Program committees.
4. Chapter Chairs can select commercial members to be Chapter Vice-Chairs.
5. In the case of inactive Chapters, the President can appoint and re-appoint a commercial member to be an interim Chapter Chair for up to six-month intervals.

Attached are the current bylaws last updated in August 2022 (Attachment A), a redline version of the bylaws with the proposed amendments (Attachment B) and the final recommended version (Attachment C). The amendments also include some clean up changes for proper capitalization and spacing issues.

In accordance with CSMFO's By-Laws, on June 30, 2023, an email was sent to membership recapping the proposed changes and initiated the thirty (30) day review period required for any proposed By-Laws amendments. On July 31, 2023 another email was sent to membership and commenced the seven (7) day voting period also required by CSMFO's bylaws. The final vote tally was 58 yes and 16 no votes. The update to the bylaws passed.

Recommendation:

It is recommended that the Board approve the recommended revisions to the By-Laws.

Article I – Name, Purpose, and Structure

Section A.

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

Section B.

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

Section C.

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

Section D.

The fiscal year shall be January 1 to December 31.

Article II – Membership and Dues

Section A. Qualifications

1. Membership shall be open to any person presently or formerly actively engaged in the field of government finance in one of the following classifications, providing no direct conflict of interest exists. A member shall be considered to be in good standing if his or her dues are paid for that membership year and his or her professional conduct adheres to the values of CSMFO.

a. Municipal member. This classification shall be open to all public employees and elected or appointed officials having responsibility for, oversight of, or engaged in, the function of government finance in any city, county, or special district in the State of California. Municipal members that cease to be employed, for whatever reason, may continue as a municipal member through the end of the membership year or until they are once again employed under the municipal membership categorization, whichever comes first. If a municipal member accepts employment outside the municipal eligibility, the member’s categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

b. Other Government member. This classification shall be open to any person employed by a government agency that is not eligible for municipal membership.

c. Commercial member. This classification shall be open to persons not currently employed by a governmental agency whose livelihood derives principally from activities of a commercial or professional nature directly related to government finance. The board of directors may adopt other categories within the Commercial member classification. Commercial members that cease to be employed, for whatever reason, may continue as a commercial member through the end of the membership year or until they are once again employed under the commercial membership categorization, whichever comes first. If a commercial member accepts employment outside the commercial eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

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

Section B. Membership Determination

Any dispute involving eligibility for or classification of membership shall be resolved by a two-thirds (2/3) vote of the board of directors. The Board of Directors may delegate such determination.

Section C. Dues and Assessments

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

Section D. Rights and Privileges

Persons of all classifications shall be accorded full rights and privileges as provided hereinafter except that only those persons in the municipal member classification shall be eligible to serve on the CSMFO board of directors, hold a leadership position on a CSMFO standing committee, or serve as a chapter leader. All members in good standing shall be accorded the right to vote, except that only municipal members shall vote on by-laws amendments.

Article III – Directors and Officers

Section A. Directors

There shall be a board of directors consisting of the president, the president-elect, the immediate past president, and six members elected at large. Of the six members elected at

large, an effort shall be made by the nominating committee to maintain balance such that three shall be from the southern portion of the state and three shall be from the northern portion. However, in years where the nominating committee determines that such balance is not in the best interests of CSMFO, up to four members may serve on the board of directors from either the northern or southern portion of the state. Should any matter before the board of directors create a conflict of interest, the director so conflicted shall disclose the nature and abstain from vote on the matter.

Section B. Officers

The officers of this organization shall consist of a president who shall automatically assume the office after serving one year as president-elect, a president-elect who shall be elected annually at large, the immediate past president, and a secretary and a treasurer who shall be appointed by majority vote of the board of directors. The offices of secretary and treasurer may be held by the same person at the discretion of the board of directors. The board of directors, by majority vote, may employ an executive director in lieu of appointing a secretary and a treasurer, such person to serve at the pleasure of the board and to perform all routine administrative duties assigned to the secretary and treasurer elsewhere herein and necessary for the effective administration of the organization. The office(s) of secretary and treasurer may be held by a member or members of the board of directors, the Executive Director, or any municipal member in good standing.

Section C. Elections

A nominating committee shall be annually appointed by the president no later than August 1 of each year. The composition of the nominating committee shall be the president-elect, president, immediate past president, and up to five (5) additional past presidents. The president-elect shall chair the nominating committee. The nominating committee shall develop a slate consisting of at least two (2) candidates for board member and one (1) candidate for president-elect.

The nominating committee is to report its recommendations to the board of directors no later than October 1 of each year. Ballots shall be delivered by any means approved by the board of directors to all members and voting shall be open for thirty (30) days. Election results shall be reported to the board of directors no later than December 1 of each year.

Section D. Eligibility

Any municipal member in good standing is eligible for election to membership on the board of directors or for the office of president-elect. A change in membership category will require a member of the board of directors to vacate the board position or office. In the event that a member of the board of directors is no longer eligible for municipal membership due to a change in employment status other than one that immediately results in a change of membership category, the member shall have up to six months to obtain eligible employment again before their membership on the board of directors is terminated. No member shall be eligible to be elected to more than one full term on the board of directors or as president, but a former board member or officer may be recalled as outlined in Section F – Vacancies below.

Section E. Term

The term of office for the president, president elect, immediate past president, and new directors shall commence on January 1.

The term of office for the president, president elect, and immediate past president shall be for one year. The president-elect shall assume the office of president by automatic right of succession at the conclusion of their term as president-elect.

The term of office of the directors shall be for three years, except in situations as outlined in Section F.

Section F. Vacancies

1. If the office of president becomes vacant, the president-elect shall forthwith succeed to the balance of the unexpired term, thereafter continuing as president for their regular one-year term.
2. If the office of president-elect becomes vacant prior to the routine election process concluding for the subsequent year, the president shall call a special election to fill the vacancy in accordance with the procedures set forth in Section C, excepting that the dates shall be adjusted to provide the earliest possible election process, and that the successful nominee shall immediately take office upon completion of the election. If the office of president-elect becomes vacant subsequently to the routine election process concluding, the incoming president-elect shall immediately begin their term in order to fill the vacancy and shall continue to serve in the new year.
3. If the office of immediate past president becomes vacant, the most recent past president who is still a municipal member in good standing and willing to serve shall assume the office of immediate past president for the balance of the unexpired term.
4. In the event that the offices of president and president-elect become vacant at the same time, the immediate past president shall assume the office of president for the balance of the unexpired term and shall call a special meeting of the most recently convened nominating committee to propose new candidates for president-elect. A special election to fill the vacancy of president-elect shall then be scheduled as soon as practicable.
5. If any director's office becomes vacant during their regular term of office, the president shall call a special meeting of the most recently convened nominating committee to propose new candidates for consideration by a majority vote of the Board of Directors. Members that have previously served on the board of directors are eligible to fill director vacancies, provided the remaining term of the vacancy being filled is two years or less.

Section G. Duties of Directors, Officers, and the Executive Director

1. The board of directors shall be the governing body, act on behalf of CSMFO, and set policies and administrative procedures not specifically covered in these by-laws.
2. The board of directors may establish standing or ad-hoc committees to achieve the strategic goals and business activities of CSMFO. The leadership roles of chair, vice chair, and senior advisor shall be appointed for one-year terms by the incoming president each year.

3. The president, president-elect, and immediate past president shall comprise the executive committee, which shall:
 - a. Serve as the audit committee for CSMFO;
 - b. Submit an annual budget for consideration by the board of directors;
 - c. Determine the agenda content and order for meetings of the board of directors, provided, however, that any member of the board of directors or standing committee chair may add an item to the agenda directly without the concurrence of the executive committee;
 - d. Advise and provide direction to the executive director, should one be employed, between meetings of the board of directors; and
 - e. Take any other actions that are in the best interests of CSMFO between meetings of the board of directors that cannot in the unanimous judgment of the members of the executive committee wait for a meeting of the board of directors to be called;
 - f. Report all actions taken by the executive committee to the board of directors at its next meeting; and
 - g. Take no other actions nor enjoy any other powers beyond these unless given or assigned by majority vote of the board of directors.
4. The president shall:
 - a. Preside at all meetings of the board of directors, executive committee, and general membership;
 - c. Represent the organization to other professional organizations;
 - d. Appoint and participate on the nominating committee; and
 - f. Take no other actions nor enjoy any other powers beyond these unless given or assigned to them by majority vote of the board of directors.
5. The president-elect shall:
 - a. Assume the office of president as provided in Sections B and G herein;
 - b. Chair the annual conference host committee and nominating committee;
 - c. Appoint the standing committee leadership roles of chair, vice chair, and senior advisor for the subsequent year;
 - d. Assist the president in such a manner as shall be requested by the president;
 - e. Discharge pro tempore, the duties of the president in the president's absence; and
 - f. Take no other actions nor enjoy any other powers beyond these unless given or assigned to them by majority vote of the board of directors.
6. The immediate past president shall:
 - a. Serve as the chapter chair liaison;
 - b. Participate in the nominating committee;
 - d. Chair any board of directors meeting in the absence of the president and president-elect; and
 - e. Take no other actions nor enjoy any other powers beyond these unless or assigned to them by majority vote of the board of directors.
7. The Executive Director, if employed, or in their absence the secretary and treasurer shall with the assistance of contractors and/or employees of CSMFO:
 - a. Keep a record of proceedings of meetings;
 - b. Issue notices of meetings;
 - c. Issue correspondence on behalf of CSMFO;
 - d. Collect all fees and dues;

- e. Maintain the financial records for CSMFO;
- f. Render a financial statement each month indicating the financial status of CSMFO;
- g. Control and make all disbursements of CSMFO as authorized in the annual budget approved by the board of directors;
- h. Ensure an operating budget for the subsequent year is submitted to the board of directors by calendar year end; and
- i. With approval of the board of directors, employ a person, persons, company, or companies to assist with the administration of CSMFO.

Article IV – Meetings

Section A. Number of Meetings

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

Section B. Quorum

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

Section C. Closed Sessions

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

Section D. Chapter Meetings

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

Article V – Amendments

Section A. Amendments to By-Laws

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

CSMFO Bylaws

Article I – Name, Purpose, and Structure

Section A.

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

Section B.

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

Section C.

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

Section D.

The fiscal year shall be January 1 to December 31.

Article II – Membership and Dues

Section A. Qualifications

1. Membership shall be open to any person presently or formerly actively engaged in the field of government finance in one of the following classifications, providing no direct conflict of interest exists. A member shall be considered to be in good standing if his or her dues are paid for that membership year and his or her professional conduct adheres to the values of CSMFO.

a. Municipal member. This classification shall be open to all public employees and elected or appointed officials having responsibility for, oversight of, or engaged in, the function of government finance in any city, county, or special district in the State of California. Municipal members that cease to be employed, for whatever reason, may continue as a municipal member through the end of the membership year or until they are once again employed under the municipal membership categorization, whichever comes first. If a municipal member accepts employment outside the municipal eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

b. Other Government member. This classification shall be open to any person employed by a government agency that is not eligible for municipal membership.

c. Commercial member. This classification shall be open to persons not currently employed by a governmental agency whose livelihood derives principally from activities of a commercial or professional nature directly related to government finance. The board of directors may adopt other categories within the Commercial member classification. Commercial members that cease to be employed, for whatever reason, may continue as a commercial member through the end of the membership year or until they are once again employed under the commercial membership categorization, whichever comes first. If a commercial member accepts employment outside the commercial eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

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

Section B. Membership Determination

Any dispute involving eligibility for or classification of membership shall be resolved by a two-thirds (2/3) vote of the board of directors. The board of directors may delegate such determination.

Section C. Dues and Assessments

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

Section D. Rights and Privileges

Persons of all classifications shall be accorded full rights and privileges as provided hereinafter except that only those persons in the municipal and commercial member classifications shall be eligible to serve on the CSMFO board of directors. Municipal members can hold a leadership position on a CSMFO standing committee or serve as a chapter leader. Commercial members can hold a leadership position on all CSMFO standing committees except the Career Development and Program committees. All members in good standing shall be accorded the right to vote, except that only municipal members shall vote on by-laws amendments.

Article III – Directors and Officers

Section A. Directors

There shall be a board of directors consisting of the president, the president-elect, the immediate past president, six municipal members elected at large and one commercial member elected at large. The immediate past president is authorized to vote only when the board vote is deadlocked and a tie breaking vote is needed. Of the six municipal members elected at large, an effort shall be made by the nominating committee to maintain balance such that three shall be from the southern portion of the state and three shall be from the northern portion. However, in years where the nominating committee determines that such balance is not in the best interests of CSMFO, up to four municipal members may serve on the board of directors from either the northern or southern portion of the state. The commercial member under consideration to be a director shall not have any informal geographic limitation as commercial members generally serve across the entire state. Should any matter before the board of directors create a conflict of interest, the director so conflicted shall disclose the nature and abstain from vote on the matter.

Section B. Officers

The officers of this organization shall consist of a president who shall automatically assume the office after serving one year as president-elect, a president-elect who shall be elected annually at large, the immediate past president, and a secretary and a treasurer who shall be appointed by majority vote of the board of directors. The offices of secretary and treasurer may be held by the same person at the discretion of the board of directors. The board of directors, by majority vote, may employ an executive director in lieu of appointing a secretary and a treasurer, such person to serve at the pleasure of the board and to perform all routine administrative duties assigned to the secretary and treasurer elsewhere herein and necessary for the effective administration of the organization. The office(s) of secretary and treasurer may be held by a member or members of the board of directors, the executive director, or any municipal member in good standing.

Section C. Elections

A nominating committee shall be annually appointed by the president no later than August 1 of each year. The composition of the nominating committee shall be the president-elect, president, immediate past president, and up to five (5) additional past presidents. The president-elect shall chair the nominating committee. The nominating committee shall develop a slate consisting of at least two (2) candidates for municipal board member, at least one (1) candidate for commercial board member when the prior commercial member term is ending and one (1) candidate for president-elect.

The nominating committee is to report its recommendations to the board of directors no later than October 1 of each year. Ballots shall be delivered by any means approved by the board of directors to all members and voting shall be open for thirty (30) days. Election results shall be reported to the board of directors no later than December 1 of each year.

Section D. Eligibility

Any municipal and commercial member in good standing is eligible for election to membership on the board of directors. Any municipal member in good standing is eligible for election for the office of president-elect. A change in membership category will require a member of the board of directors to vacate the board position or office. In the event that a member of the board of directors is no longer eligible for municipal or commercial

membership due to a change in employment status other than one that immediately results in a change of membership category, the member shall have up to six months to obtain eligible employment again before their membership on the board of directors is terminated. No municipal or commercial member shall be eligible to be elected to more than one full term on the board of directors. No municipal member shall be eligible to be elected to more than one full term as president, but a former municipal board member or officer may be recalled as outlined in Section F – Vacancies below.

Section E. Term

The term of office for the president, president elect, immediate past president, and new directors shall commence on January 1.

The term of office for the president, president elect, and immediate past president shall be for one year. The president-elect shall assume the office of president by automatic right of succession at the conclusion of their term as president-elect.

The term of office of the directors shall be for three years, except in situations as outlined in Section F.

Section F. Vacancies

1. If the office of president becomes vacant, the president-elect shall forthwith succeed to the balance of the unexpired term, thereafter continuing as president for their regular one-year term.
2. If the office of president-elect becomes vacant prior to the routine election process concluding for the subsequent year, the president shall call a special election to fill the vacancy in accordance with the procedures set forth in Section C, excepting that the dates shall be adjusted to provide the earliest possible election process, and that the successful nominee shall immediately take office upon completion of the election. If the office of president-elect becomes vacant subsequently to the routine election process concluding, the incoming president-elect shall immediately begin their term in order to fill the vacancy and shall continue to serve in the new year.
3. If the office of immediate past president becomes vacant, the most recent past president who is still a municipal member in good standing and willing to serve shall assume the office of immediate past president for the balance of the unexpired term.
4. In the event that the offices of president and president-elect become vacant at the same time, the immediate past president shall assume the office of president for the balance of the unexpired term and shall call a special meeting of the most recently convened nominating committee to propose new candidates for president-elect. A special election to fill the vacancy of president-elect shall then be scheduled as soon as practicable.
5. If any director's office becomes vacant during their regular term of office, the president shall call a special meeting of the most recently convened nominating committee to propose new candidates for consideration by a majority vote of the board of directors. Members that have previously served on the board of directors are eligible to fill director vacancies, provided the remaining term of the vacancy being filled is two years or less.

Section G. Duties of Directors, Officers, and the Executive Director

1. The board of directors shall be the governing body, act on behalf of CSMFO, and set policies and administrative procedures not specifically covered in these by-laws.
2. The board of directors may establish standing or ad-hoc committees to achieve the strategic goals and business activities of CSMFO. The leadership roles of chair, vice chair, and senior advisor shall be appointed for one-year terms by the incoming president each year.
3. The president, president-elect, and immediate past president shall comprise the executive committee, which shall:
 - a. Serve as the audit committee for CSMFO;
 - b. Submit an annual budget for consideration by the board of directors;
 - c. Determine the agenda content and order for meetings of the board of directors, provided, however, that any member of the board of directors or standing committee chair may add an item to the agenda directly without the concurrence of the executive committee;
 - d. Advise and provide direction to the executive director, should one be employed, between meetings of the board of directors; and
 - e. Take any other actions that are in the best interests of CSMFO between meetings of the board of directors that cannot in the unanimous judgment of the members of the executive committee wait for a meeting of the board of directors to be called;
 - f. Report all actions taken by the executive committee to the board of directors at its next meeting; and
 - g. Take no other actions nor enjoy any other powers beyond these unless given or assigned by majority vote of the board of directors.
4. The president shall:
 - a. Preside at all meetings of the board of directors, executive committee, and general membership;
 - b. Represent the organization to other professional organizations;
 - c. Appoint and participate on the nominating committee; and
 - d. Take no other actions nor enjoy any other powers beyond these unless given or assigned to them by majority vote of the board of directors.
5. The president-elect shall:
 - a. Assume the office of president as provided in Sections B and G herein;
 - b. Chair the annual conference host committee and nominating committee;
 - c. Appoint the standing committee leadership roles of chair, vice chair, and senior advisor for the subsequent year;
 - d. Assist the president in such a manner as shall be requested by the president;
 - e. Discharge pro tempore, the duties of the president in the president's absence; and
 - f. Take no other actions nor enjoy any other powers beyond these unless given or assigned to them by majority vote of the board of directors.
6. The immediate past president shall:
 - a. Serve as the chapter chair liaison;
 - b. Participate in the nominating committee;
 - c. Chair any board of directors meeting in the absence of the president and president-elect; and
 - d. Take no other actions nor enjoy any other powers beyond these unless or assigned to them by majority vote of the board of directors.

7. The executive director, if employed, or in their absence the secretary and treasurer shall with the assistance of contractors and/or employees of CSMFO:
 - a. Keep a record of proceedings of meetings;
 - b. Issue notices of meetings;
 - c. Issue correspondence on behalf of CSMFO;
 - d. Collect all fees and dues;
 - e. Maintain the financial records for CSMFO;
 - f. Render a financial statement each month indicating the financial status of CSMFO;
 - g. Control and make all disbursements of CSMFO as authorized in the annual budget approved by the board of directors;
 - h. Ensure an operating budget for the subsequent year is submitted to the board of directors by calendar year end; and
 - i. With approval of the board of directors, employ a person, persons, company, or companies to assist with the administration of CSMFO.

Article IV – Meetings

Section A. Number of Meetings

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

Section B. Quorum

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

Section C. Closed Sessions

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

Section D. Chapter Meetings

Chapter organization and meeting schedules shall be determined by the chapter membership, and each chapter shall select leaders, including at a minimum, a chapter chair. The vice-chair position in leadership shall be comprised of municipal members and commercial members. In the case of a dormant chapter, the president could appoint and re-appoint a commercial member to an interim chapter chair up to six-month intervals. Chapter leadership shall act as the liaisons between the officers of the organization and the chapter.

Article V – Amendments

Section A. Amendments to By-Laws

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

CSMFO Bylaws

Article I – Name, Purpose, and Structure

Section A.

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

Section B.

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

Section C.

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

Section D.

The fiscal year shall be January 1 to December 31.

Article II – Membership and Dues

Section A. Qualifications

1. Membership shall be open to any person presently or formerly actively engaged in the field of government finance in one of the following classifications, providing no direct conflict of interest exists. A member shall be considered to be in good standing if his or her dues are paid for that membership year and his or her professional conduct adheres to the values of CSMFO.

a. Municipal member. This classification shall be open to all public employees and elected or appointed officials having responsibility for, oversight of, or engaged in, the function of government finance in any city, county, or special district in the State of California. Municipal members that cease to be employed, for whatever reason, may continue as a municipal member through the end of the membership year or until they are once again employed under the municipal membership categorization, whichever comes first. If a municipal member accepts employment outside the municipal eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

b. Other Government member. This classification shall be open to any person employed by a government agency that is not eligible for municipal membership.

c. Commercial member. This classification shall be open to persons not currently employed by a governmental agency whose livelihood derives principally from activities of a commercial or professional nature directly related to government finance. The board of directors may adopt other categories within the Commercial member classification. Commercial members that cease to be employed, for whatever reason, may continue as a commercial member through the end of the membership year or until they are once again employed under the commercial membership categorization, whichever comes first. If a commercial member accepts employment outside the commercial eligibility, the member's categorization shall change effective with their first date of new employment, and all rights and privileges of the new classification shall immediately take effect. Dues for the new category will be assessed upon the beginning of the next membership year.

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

Section B. Membership Determination

Any dispute involving eligibility for or classification of membership shall be resolved by a two-thirds (2/3) vote of the board of directors. The ~~b~~Board of ~~d~~Directors may delegate such determination.

Section C. Dues and Assessments

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

Section D. Rights and Privileges

Persons of all classifications shall be accorded full rights and privileges as provided hereinafter except that only those persons in the municipal and commercial member classifications shall be eligible to serve on the CSMFO board of directors. Municipal members can; hold a leadership position on a CSMFO standing ~~committee, or committee or~~ serve as a chapter leader. Commercial members can hold a leadership position on all CSMFO standing committees except the Career Development and Program -committees. All members in good standing shall be accorded the right to vote, except that only municipal members shall vote on by-laws amendments.

Article III – Directors and Officers

Section A. Directors

There shall be a board of directors consisting of the president, the president-elect, the immediate past president, ~~and~~ six municipal members elected at large and one commercial member elected at large. The immediate past president is authorized to vote only when the board vote is deadlocked and a tie breaking vote is needed. Of the six municipal members elected at large, an effort shall be made by the nominating committee to maintain balance such that three shall be from the southern portion of the state and three shall be from the northern portion. However, in years where the nominating committee determines that such balance is not in the best interests of CSMFO, up to four municipal members may serve on the board of directors from either the northern or southern portion of the state. The commercial member under consideration to be a director shall not have any informal geographic limitation as commercial members generally serve across the entire state. Should any matter before the board of directors create a conflict of interest, the director so conflicted shall disclose the nature and abstain from vote on the matter.

Section B. Officers

The officers of this organization shall consist of a president who shall automatically assume the office after serving one year as president-elect, a president-elect who shall be elected annually at large, the immediate past president, and a secretary and a treasurer who shall be appointed by majority vote of the board of directors. The offices of secretary and treasurer may be held by the same person at the discretion of the board of directors. The board of directors, by majority vote, may employ an executive director in lieu of appointing a secretary and a treasurer, such person to serve at the pleasure of the board and to perform all routine administrative duties assigned to the secretary and treasurer elsewhere herein and necessary for the effective administration of the organization. The office(s) of secretary and treasurer may be held by a member or members of the board of directors, the ~~e~~Executive ~~d~~Director, or any municipal member in good standing.

Section C. Elections

A nominating committee shall be annually appointed by the president no later than August 1 of each year. The composition of the nominating committee shall be the president-elect, president, immediate past president, and up to five (5) additional past presidents. The president-elect shall chair the nominating committee. The nominating committee shall develop a slate consisting of at least two (2) candidates for municipal board member, at least one (1) candidate for commercial board member when the prior commercial member term is ending, and one (1) candidate for president-elect.

The nominating committee is to report its recommendations to the board of directors no later than October 1 of each year. Ballots shall be delivered by any means approved by the board of directors to all members- and voting shall be open for thirty (30) days. Election results shall be reported to the board of directors no later than December 1 of each year.

Section D. Eligibility

Any municipal and commercial member in good standing is eligible for election to membership on the board of directors. Any municipal member in good standing is eligible for election ~~or~~ for the office of president-elect. A change in membership category will require a member of the board of directors to vacate the board position or office. In the event that a member of the board of directors is no longer eligible for municipal or

commercial membership due to a change in employment status other than one that immediately results in a change of membership category, the member shall have up to six months to obtain eligible employment again before their membership on the board of directors is terminated. No municipal or commercial member shall be eligible to be elected to more than one full term on the board of directors. No municipal member shall be eligible to be elected to more than one full term ~~or~~ as president, but a former municipal board member or officer may be recalled as outlined in Section F – Vacancies below.

Section E. Term

The term of office for the president, president elect, immediate past president, and new directors shall commence on January 1.

The term of office for the president, president elect, and immediate past president shall be for one year. The president-elect shall assume the office of president by automatic right of succession at the conclusion of their term as president-elect.

The term of office of the directors shall be for three years, except in situations as outlined in Section F.

Section F. Vacancies

1. If the office of president becomes vacant, the president-elect shall forthwith succeed to the balance of the unexpired term, thereafter continuing as president for their regular one-year term.
2. If the office of president-elect becomes vacant prior to the routine election process concluding for the subsequent year, the president shall call a special election to fill the vacancy in accordance with the procedures set forth in Section C, excepting that the dates shall be adjusted to provide the earliest possible election process, and that the successful nominee shall immediately take office upon completion of the election. If the office of president-elect becomes vacant subsequently to the routine election process concluding, the incoming president-elect shall immediately begin their term in order to fill the vacancy and shall continue to serve in the new year.
3. If the office of immediate past president becomes vacant, the most recent past president who is still a municipal member in good standing and willing to serve shall assume the office of immediate past president for the balance of the unexpired term.
4. In the event that the offices of president and president-elect become vacant at the same time, the immediate past president shall assume the office of president for the balance of the unexpired term and shall call a special meeting of the most recently convened nominating committee to propose new candidates for president-elect. A special election to fill the vacancy of president-elect shall then be scheduled as soon as practicable.
5. If any director's office becomes vacant during their regular term of office, the president shall call a special meeting of the most recently convened nominating committee to propose new candidates for consideration by a majority vote of the ~~b~~Board of ~~d~~Directors. Members that have previously served on the board of directors are eligible to fill director vacancies, provided the remaining term of the vacancy being filled is two years or less.

Section G. Duties of Directors, Officers, and the Executive Director

1. The board of directors shall be the governing body, act on behalf of CSMFO, and set policies and administrative procedures not specifically covered in these by-laws.
2. The board of directors may establish standing or ad-hoc committees to achieve the strategic goals and business activities of CSMFO. The leadership roles of chair, vice chair, and senior advisor shall be appointed for one-year terms by the incoming president each year.
3. The president, president-elect, and immediate past president shall comprise the executive committee, which shall:
 - a. Serve as the audit committee for CSMFO;
 - b. Submit an annual budget for consideration by the board of directors;
 - c. Determine the agenda content and order for meetings of the board of directors, provided, however, that any member of the board of directors or standing committee chair may add an item to the agenda directly without the concurrence of the executive committee;
 - d. Advise and provide direction to the executive director, should one be employed, between meetings of the board of directors; and
 - e. Take any other actions that are in the best interests of CSMFO between meetings of the board of directors that cannot in the unanimous judgment of the members of the executive committee wait for a meeting of the board of directors to be called;
 - f. Report all actions taken by the executive committee to the board of directors at its next meeting; and
 - g. Take no other actions nor enjoy any other powers beyond these unless given or assigned by majority vote of the board of directors.
4. The president shall:
 - a. Preside at all meetings of the board of directors, executive committee, and general membership;
 - ~~b~~e. Represent the organization to other professional organizations;
 - ~~c~~d. Appoint and participate on the nominating committee; and
 - ~~d~~f. Take no other actions nor enjoy any other powers beyond these unless given or assigned to them by majority vote of the board of directors.
5. The president-elect shall:
 - a. Assume the office of president as provided in Sections B and G herein;
 - b. Chair the annual conference host committee and nominating committee;
 - c. Appoint the standing committee leadership roles of chair, vice chair, and senior advisor for the subsequent year;
 - d. Assist the president in such a manner as shall be requested by the president;
 - e. Discharge pro tempore, the duties of the president in the president's absence; and
 - f. Take no other actions nor enjoy any other powers beyond these unless given or assigned to them by majority vote of the board of directors.
6. The immediate past president shall:
 - a. Serve as the chapter chair liaison;
 - b. Participate in the nominating committee;
 - ~~c~~d. Chair any board of directors meeting in the absence of the president and

president-elect; and

~~de~~. Take no other actions nor enjoy any other powers beyond these unless or assigned to them by majority vote of the board of directors.

7. The ~~e~~Executive ~~d~~Director, if employed, or in their absence the secretary and treasurer shall with the assistance of contractors and/or employees of CSMFO:
 - a. Keep a record of proceedings of meetings;
 - b. Issue notices of meetings;
 - c. Issue correspondence on behalf of CSMFO;
 - d. Collect all fees and dues;
 - e. Maintain the financial records for CSMFO;
 - f. Render a financial statement each month indicating the financial status of CSMFO;
 - g. Control and make all disbursements of CSMFO as authorized in the annual budget approved by the board of directors;
 - h. Ensure an operating budget for the subsequent year is submitted to the board of directors by calendar year end; and
 - i. With approval of the board of directors, employ a person, persons, company, or companies to assist with the administration of CSMFO.

Article IV – Meetings

Section A. Number of Meetings

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

Section B. Quorum

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

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Chapter organization and meeting schedules shall be determined by the chapter membership, and each chapter shall select leaders, including at a minimum, a chapter chair. The vice-chair position in leadership shall be comprised of municipal and commercial members. In the case of a dormant chapter, the president could appoint and re-appoint a commercial member to an interim chapter chair up to six-month intervals. Chapter leadership, ~~and~~ shall act as the liaisons between the officers of the organization and the chapter.

Article V – Amendments

Section A. Amendments to By-Laws

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CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Ernie Reyna, President Elect

SUBJECT: 2024 Conference Rates

Background:

Each year, the President-Elect assembles the budget for the upcoming annual conference based on previous years actual information and assumptions made for the forthcoming year. Since 2008, the annual conference has been rotating back to Disneyland every four years making it extremely popular and the most well attended conference with each visit there. Inflation has increased prices across all sectors and therefore the Disneyland resort has become especially challenging to budget for and achieve a balanced budget.

In preparation for the 2024 annual conference budget, the Host Committee has been examining methods to achieve a balanced budget, which includes increasing conference rates across the board for municipal and commercial members.

Discussion:

The annual conference is a time for members to gather and learn new information on topics that are relevant to their respective agencies, as well as a time to network with old acquaintances and make new friends. Every year, CSMFO puts together a top-notch conference that provides great value for its members at an affordable price when compared against other similar conferences. As such, every so often it is necessary to review conference rates and weigh them against expenses to ensure the appropriate rates are applied to all tiers.

As of the time of this board agenda report, the 2024 conference budget is coming together estimated expenses currently are at \$1,440,437. Using the rates from the 2023 conference, total revenues are estimated at \$1,432,865, or a net loss of approximately \$7,600. This amount may not seem like a lot; however, it is apparent that the current rate structure is not fiscally sustainable and needs to be re-examined and updated to an amount that more closely reflects the current economy.

Below is a snapshot of the 2023 conference rate structure CSMFO used for Government, Commercial, and Exhibitors:

Rate Type	2023	Rate Type	2023
<u>Government - Member</u>	<u>Actual Rate</u>	<u>Government - Non-Member</u>	<u>Actual Rate</u>
Daily	\$300	Daily	\$400
Full-Early	\$470	Full-Regular	\$725
Full-Regular	\$575	On Site	\$825
On Site	\$675		
<u>Commercial - Member</u>		<u>Commercial - Non-Member</u>	
Full-Early	\$730	Full	\$935
Full-Regular	\$805	On Site	\$995
On Site	\$865		
<u>Exhibitor</u>			
Additional-Daily	\$445		
Additional-Full	\$650		

Modest increases to the rate structure occurred beginning in 2020, but prior to that, the conference continued to exceed our attendance expectations and consistently netted a profit. However, rate increases did not occur on a regular basis to ensure that revenues kept up with the associated expenses of the conference budget. In addition, post 2021 the costs associated with CSMFO's most expensive parts of the conference have experienced a tremendous increase. The 2024 rates will take into consideration these facts and going forward, the conference rates should be examined to ensure the budget has sufficient revenues to balance respective expenses.

Options:

The 2024 conference budget has been examined using four different options for increases. As it stands now, the conference budget is close to being balanced; however, best practices suggest the rates should be increased to ensure the budget is balanced and to allow for a positive net income to close out the conference and for continued growth to the organization's net assets for future use of CSMFO's member benefits.

For the purpose of properly constructing the 2024 conference budget, the four options to increase conference rates include a 10%, 15%, 20%, and a 25% increase. CSMFO puts together an excellent conference that provides timely educational content, as well as an excellent arena for networking. When compared to other similar conferences such as GFOA as well as conferences for software, payroll, and those outside of the finance area, the value is truly second-to-none and well worth the cost to attend.

Below is an overview of what the rate structure will potentially look like at the various options presented:

Rate Type	2023	10% Rate	15% Rate	20% Rate	25% Rate
<u>Government - Member</u>	<u>Actual Rate</u>	<u>Increase</u>	<u>Increase</u>	<u>Increase</u>	<u>Increase</u>
Daily	\$300	\$330	\$345	\$360	\$375
Full-Early	\$470	\$515	\$540	\$565	\$590
Full-Regular	\$575	\$635	\$660	\$690	\$720
On Site	\$675	\$745	\$775	\$810	\$845
<u>Government - Non-Member</u>					
Daily	\$400	\$440	\$460	\$480	\$500
Full-Regular	\$725	\$800	\$835	\$870	\$910
On Site	\$825	\$910	\$950	\$990	\$1,030
<u>Commercial - Member</u>					
Full-Early	\$730	\$805	\$840	\$875	\$890
Full-Regular	\$805	\$885	\$925	\$965	\$995
On Site	\$865	\$950	\$995	\$1,040	\$1,100
<u>Commercial - Non-Member</u>					
Full	\$935	\$1,030	\$1,075	\$1,125	\$1,175
On Site	\$995	\$1,095	\$1,145	\$1,195	\$1,250
<u>Exhibitor</u>					
Additional-Daily	\$445	\$490	\$510	\$535	\$550
Additional-Full	\$650	\$715	\$745	\$775	\$775

Things worth noting for the proposed 2024 rates:

- the daily rates for members and non-members for commercial have been eliminated and
- the maximum increases for the categories labeled in green above have been capped at the amounts listed.

Utilizing the above chart, we can estimate the profit under each option of increase as follows:

	2023	10% Rate	15% Rate	20% Rate	25% Rate
<u>P&L Estimate</u>	<u>Actual Rate</u>	<u>Increase</u>	<u>Increase</u>	<u>Increase</u>	<u>Increase</u>
Revenue	\$1,432,865	\$1,501,640	\$1,537,140	\$1,573,540	\$1,595,325
Expenses	\$1,440,437	\$1,440,437	\$1,440,437	\$1,440,437	\$1,440,437
Estimated Profit/(Loss)	(\$7,572)	\$61,203	\$96,703	\$133,103	\$154,888
	\$0	4.08%	6.29%	8.46%	9.71%

Recommendation:

That the Board review, discuss, and approve the proposed 2024 conference rates and select the option to increase the rates by 25%.



CSMFO BOARD REPORT

DATE: August 16, 2023

FROM: Finance Committee, Margaret Moggia, Chair & 2018 Past President
Subcommittee: John Adams, Drew Corbett, Stephen Parker

SUBJECT: Update on CSMFO's Long-Term Financial Plan and Recommended Fee Increases

Background:

Draft 5 Year Long-Term Financial Plan

On June 15, 2023, the Finance Committee presented a preliminary draft of CSMFO's long term financial plan that included fee increases to eliminate the current budgeted operating deficit starting in 2024. The table below summarizes the initial forecast based on certain assumptions outlined in the June report.

Preliminary Five-Year Forecast with Fee Increases

	2022 Budget	2022 Preliminary	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenues								
Operating	430,200	499,797	448,650	509,400	509,400	533,200	533,200	566,250
Program	1,669,995	1,238,332	1,368,615	1,710,000	1,791,000	1,874,500	1,964,400	2,056,800
<i>Total Revenues</i>	2,100,195	1,738,129	1,817,265	2,219,400	2,300,400	2,407,700	2,497,600	2,623,050
Expenses								
Operating	581,190	616,589	616,650	593,100	610,200	627,900	646,200	665,000
Program	1,669,804	1,275,948	1,429,119	1,581,200	1,651,500	1,724,900	1,802,500	1,883,300
<i>Total Expenses</i>	2,250,994	1,892,537	2,045,769	2,174,300	2,261,700	2,352,800	2,448,700	2,548,300
Net Income (Loss)	(150,799)	(154,408)	(228,504)	45,100	38,700	54,900	48,900	74,750

June Board Direction and Follow-up with Committees

Based on the presentation to the Board, the Finance Committee was tasked to follow-up with key members of CSMFO leadership to discuss potential fee increase and recommendations and to report back to the Board at its August 16th Meeting. Below were the 3 key recommendations:

- 1) Direct Finance Committee to meet with the Membership, Career Development, Communications, and Recognition Committees to discuss proposed fee increases to include in the 2024 Budget.
- 2) Direct Finance Committee to assist the Host Committee in evaluating proposed 2024 Conference Fees to ensure a net Contribution to CSMFO for the annual Conference after all costs.
- 3) Return to the Board of Directors in August with Final Recommendations to assist in the development of the 2024 Budget.

Discussion and Analysis:

During the month of July, members of the Finance Committee followed up with key leadership members to further discuss the recommendation for fee increases in 2024 that included:

- 1) Membership Fees
- 2) Advertising Fees, including Job Postings
- 3) Education Workshops and Training Fees
- 4) Conference Fees

Membership Fees

Recently, the Board approved a new membership structure that makes membership affordable for early career professionals. Prior to the recent change, membership fees had not changed for over a decade. After consulting with the Administrative and Membership Committee Chairs, it is recommended to increase Municipal and Other Government member fees as originally presented.

Membership Category	2023	2024	Increase
Membership Dues - Municipal - Professional	\$ 50	\$ 55	\$ 5
Membership Dues - Municipal - Manager	\$ 125	\$ 135	\$ 10
Membership Dues - Other Government	\$ 50	\$ 75	\$ 25
Membership Dues - Commercial	\$ 220	\$ 220	\$ -
Membership Dues - Retired	\$ 20	\$ 20	\$ -

There was a recommendation not to increase commercial membership fees initially for 2024 and have the Commercial & Membership Committees review the fee structure. The review would occur over the next 12 months and could include: 1) reviewing the fee for an individual vs. company, 2) benchmarking the fee to other like organizations, and determining value and benefits associated with being a commercial member. The Finance Committee recommends this approach to the Board.

Job Posting & Advertising Fees

In consultation with the Executive Director and staff, the recommendation to increase the Job Posting Fee by \$50 is recommended and could occur as soon as October 1, 2023. Staff did recommend additional outreach and weekly notices on job postings to add value. Even maybe a regular article in the News to promote current openings. With an increase in the fee, CSMFO should look at ways to further advertise job opportunities for the agencies that use CSMFO for Job Postings for added value and to assist our members in recruiting qualified candidates.

For Advertising (\$200), staff believes a 10-20% increase is reasonable but would like additional time to review and make a recommendation. There are several considerations to take into account, including the Website redesign, expansion of the News, and the value provided to the advertiser. Staff recommends that they work with the Communications Committee to review and outreach to advertisers/commercial members. The staff recommendation would come back to the Board at a later date.

Education Workshops and Training Fees

CSMFO has various education and training courses, all with their own specific goals and objections to promote “Excellence in Municipal Financial Management”. With that said, it is not recommended to increase training course fees a certain percentage across the board, but rather have the Career Development Committee review each class and corresponding fee and make recommendations that would achieve a 15% increase in revenue for 2024. There may be certain trainings that should be subsidized while others have the potential to be increase significantly and still provide tremendous value to the member at a fee that is very competitive compared to other options, like GFOA.

The recommended 15% increase is needed to cover not just the direct and indirect costs for each class, but to fund other career development activities and costs including webinars and the learning management system. A 15% increase is projected to ensure revenues for career development cover all associated costs for 2024.

Conference Fees

In June, one of the proposed Policy Principles for CSMFO’s Long-Term Financial Sustainability to the Board from the Finance Committee was:

***Annual Conference to make a 10% Contribution for Operations
for Mission Critical Services (Reinvestment)***

The Finance Sub-Committee of the Host Committee did review conference fees for 2024 and are recommending a 25% increase in order to achieve the 10% goal. Although the 25% increase seems high, when the CSMFO fee is compared to similar conferences, it is still very affordable and provided better value. Although the 25% increase is the current recommendation by the Host Committee, the revised forecast used a 15% increase to show a projected break-even for the total 2024 Budget. A 15% increase to conference fees would still contribute \$96,700 (6.3%) to the overall bottom line for CSMFO and ensure that the 2024 Budget is not adopted with a budget deficit.

Revised Five-Year Forecast based on Feedback

The following table summarizes the “revised” forecast based on feedback from both the Board and the various committee members. The full detailed forecast is provided as Attachment 1.

Revised Five-Year Forecast with Recommendations

	2022 Budget	2022 Preliminary	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenues								
Operating Program	430,200	499,797	448,650	504,500	511,550	539,400	543,400	565,100
	1,669,995	1,238,332	1,368,615	1,810,000	1,944,700	2,037,800	2,134,300	2,235,300
<i>Total Revenues</i>	2,100,195	1,738,129	1,817,265	2,314,500	2,456,250	2,577,200	2,677,700	2,800,400
Expenses								
Operating Program	581,190	616,589	616,650	593,100	610,200	627,900	646,200	665,000
	1,669,804	1,275,948	1,429,119	1,721,200	1,798,500	1,879,900	1,964,500	2,053,300
<i>Total Expenses</i>	2,250,994	1,892,537	2,045,769	2,314,300	2,408,700	2,507,800	2,610,700	2,718,300
Net Income (Loss)	(150,799)	(154,408)	(228,504)	200	47,550	69,400	67,000	82,100

Below are the changes from the June forecast:

- Increase Municipal Membership numbers for by 2% per year.
- No increase in Commercial Membership Fees for 2024.
- Increase Job Posting charges by \$50 for 2024.
- No change in Advertising Fees for CSMFO News or Website.
- Program Revenues (Training) to have an overall increase of 15% in 2024 and 5% increases in subsequent years.
- Conference Fees assume a 15% increase to have an overall break-even for the 2024 CSMFO Budget.

Next Steps

Based on feedback by the Board and approvals for various fee increases, the Finance Committee will start working with the various stakeholders in developing the 2024 Budget for presentation to the Board in October & December. With approval of the 2024 Budget, the Five Year Forecast will be updated and presented to the Board in early 2024 with the Policy Principles for CSMFO’s Long-Term Financial Sustainability.

Recommendation:

- 1) Approve increasing the following Membership Fees:
 - a. Municipal – Professional from \$50 to \$55 for 2024
 - b. Municipal – Manager from \$125 to \$135 for 2024
 - c. Other Government – From \$50 to \$75 for 2024
- 2) Direct the Commercial and Membership Committees to review membership benefits and determine appropriate structure and recommended fees for commercial members.
- 3) Approve increasing Job Posting Fees from \$275 to \$325 for Members and \$400 to \$450 for Non-Members effective October 1, 2023.
- 4) Direct the Career Development and Finance Committee to develop recommendations for the Board for revised training fees for 2024 with the goal to increase education workshop revenue by 15% to cover all costs including overhead and free webinars.
- 5) Finalize the Policy Principles for Long-Term Financial Sustainability and incorporate all fee increases into the Proposed 2024 Budget for presentation to the Board in October 2023.

Attachments:

- 1) Revised Five-Year Forecast dated August 10, 2023
- 2) June 15, 2023 Board Report on Preliminary Draft of CSMFO's Long-Term Financial Plan for 2024 through 2028

	2022 Budget	2022 Preliminary	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection	2028 Projection	5 Year Projection	Adj. Factor
Revenues										
Administration & Support										
Membership Dues	250,200	226,475	221,700	239,000	244,800	259,400	263,400	285,100	1,291,700	Sch.
Publication Advertising	160,000	239,450	190,000	220,000	221,250	234,500	234,500	234,500	1,144,750	Sch.
Award Fee	15,000	19,600	19,950	26,500	26,500	26,500	26,500	26,500	132,500	
Other Contributions	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	na
Interest	5,000	9,272	12,000	14,000	14,000	14,000	14,000	14,000	70,000	na
Subtotal	430,200	499,797	448,650	504,500	511,550	539,400	543,400	565,100	2,663,950	
Program Revenues										
Annual Conference	1,418,920	1,013,907	1,118,515	1,537,000	1,663,000	1,747,000	1,834,000	1,925,000	8,706,000	10%
Education Workshops	151,075	155,986	150,100	173,000	181,700	190,800	200,300	210,300	956,100	5%
Chapter Income	100,000	68,439	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
Subtotal	1,669,995	1,238,332	1,368,615	1,810,000	1,944,700	2,037,800	2,134,300	2,235,300	10,162,100	
Total Revenues	2,100,195	1,738,129	1,817,265	2,314,500	2,456,250	2,577,200	2,677,700	2,800,400	12,826,050	
				27.4%	6.1%	4.9%	3.9%	4.6%		
Expenses										
Program Services										
Annual Conference	1,406,554	1,113,401	1,157,069	1,440,000	1,512,000	1,588,000	1,667,000	1,750,000	7,957,000	5%
Education Workshops	163,250	93,969	171,050	176,200	181,500	186,900	192,500	198,300	935,400	3%
Chapter Expense	100,000	68,578	101,000	105,000	105,000	105,000	105,000	105,000	525,000	0%
Subtotal	1,669,804	1,275,948	1,429,119	1,721,200	1,798,500	1,879,900	1,964,500	2,053,300	9,417,400	
Supporting Services										
Payroll and Staff Exp.	129,500	81,328	93,348	96,000	98,900	101,900	105,000	108,200	510,000	3%
Management Services	156,500	186,282	182,880	189,700	197,300	205,200	213,400	221,900	1,027,500	4%
Consultants	35,840	45,238	32,200	33,800	35,500	37,300	39,200	41,200	187,000	5%
Board and Committee	92,600	83,202	80,500	82,100	83,700	85,400	87,100	88,800	427,100	2%
Bank Charges	30,000	55,459	20,000	30,000	30,900	31,800	32,800	33,800	159,300	3%
Printing	32,000	16,948	22,100	22,500	23,000	23,500	24,000	24,500	117,500	2%
Miscellaneous	-	12,069	4,500	4,600	4,700	4,800	4,900	5,000	24,000	2%
Marketing	10,000	1,484	11,250	11,500	11,700	11,900	12,100	12,300	59,500	2%
Audit and Tax	9,500	11,855	9,420	9,700	10,000	10,300	10,600	10,900	51,500	3%
Newsletter (pending)	-	-	-	-	-	-	-	-	-	
Insurance	4,000	2,668	3,500	3,700	3,900	4,100	4,300	4,500	20,500	5%
President Expense	6,500	8,154	3,100	3,200	3,300	3,400	3,500	3,600	17,000	2%
Postage and Shipping	9,750	10,916	8,164	8,300	8,500	8,700	8,900	9,100	43,500	2%
Contributions/Donations/Misc	-	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0%
Technology	35,000	33,059	90,688	38,000	38,800	39,600	40,400	41,200	198,000	2%
Subtotal	551,190	548,662	586,650	558,100	575,200	592,900	611,200	630,000	2,967,400	
Provision for Income Taxes	30,000	67,927	30,000	35,000	35,000	35,000	35,000	35,000	175,000	
Total Expenses	2,250,994	1,892,537	2,045,769	2,314,300	2,408,700	2,507,800	2,610,700	2,718,300	12,559,800	
				13.1%	4.1%	4.1%	4.1%	4.1%		
Net Income (Loss)	(150,799)	(154,408)	(228,504)	200	47,550	69,400	67,000	82,100	266,250	



CSMFO BOARD REPORT

DATE: June 15, 2023

FROM: Finance Committee, Margaret Moggia, Chair & 2018 Past President
Subcommittee: John Adams, Drew Corbett, Stephen Parker

SUBJECT: Preliminary Draft of CSMFO's Long-Term Financial Plan for 2024 through 2028

Background:

Strategic Priority

Financial sustainability has been a recent discussion item at the CSMFO Board, so much so that the Finance Committee was newly created in 2022 to assist in the annual budget development with the President and Executive Director and to develop a Long-Term Financial Plan for CSMFO since both the 2022 and 2023 had structural deficits.

As part of the Strategic Planning Session in 2022, one of the Action items under Unfinished Business was to "Develop a Long-Term Financial Plan". The item is part of the 2023 CSMFO Action Plan and has been assigned to the Finance Committee.

2023 Budget Approval

At the December 15, 2022 Board meeting, the Board approved the 2023 Budget as shown in the table below that proposed to use \$228,504 in Reserves, with Total Revenues of \$1,817,265 and Total Expenses of \$2,045,769.

Activity	Total Revenues	Total Expenses	Net Gain / (Loss)
General	\$448,650	\$616,650	(\$168,000)
Conference	1,118,515	1,157,069	(38,554)
Chapter	100,000	101,000	(1,000)
Education Workshops	150,100	171,050	(20,950)
Total	\$1,817,265	\$2,045,769	(\$228,504)

Of the \$228,504 use of reserves, approximately \$87,000 was considered one-time in nature and not re-occurring. But there is a structural deficit in excess of \$100,000 which is more than 5% of total expenses. Although the deficit could be addressed by reducing expenditures or increasing revenues, the proposed options presented to the Board focused solely on increasing revenues since many fees charged by CSMFO have not been adjusted in many years.

The fees considered for increases in 2024 included:

- 1) Career Development Education Workshops
- 2) Advertising Fees, including Job Postings
- 3) Membership Fees

Long-Term Financial Sustainability Policy

Below for the Board's consideration and feedback are broad policy elements or principles that would help guide CSMFO to ensure long-term financial sustainability. Several may already be in the Policy Manual or are current practices, but the Finance Committee felt it is important to establish these principles as the foundation of the Long-Term Financial Plan and the Policy. There may be ones that need to be implemented over multiple years, like the Annual Conference making a 10% contribution to operations or Career Development fully covering its costs.

Proposed Policy Principles Long-Term Financial Sustainability:

- a) Reserves are used for One-Time Expenditures or to initiate New Programs
- b) Review Fees Annually and adjust Fees at least every 2 Years (except Conference Rates)
- c) Annual Conference to make a 10% Contribution/Profit for Operations for Mission Critical Services (Reinvestment)
- d) Career Development to Cover Full Costs including Admin Support & Webinar Costs
- e) Allocate SMA Cost to Functional Areas (Conference, Career Development, Awards, etc.)
- f) Properly Categorize Expenses and matching Revenues
- g) Ensure Member & Non-Member Pricing is appropriate

Development of Five-Year Forecast

The process to develop a long-term financial plan started in early 2022 by the Finance Committee. The initial work was to analyze the past budget and actual trends for CSMFO since 2010. The historical budget information and actual financial results are attached as Attachment 3 for reference. After gaining a strong understanding of the financial performance of the organization, the Finance Committee Chair worked closely with the President Elect and the various Committee Chairs in developing the 2023 Budget which formed the baseline of the Five-Year Forecast. Once the 2023 budget was approved, the Finance Committee formed a sub-committee in February 2023 to develop a five-year forecast for CSMFO. The sub-committee worked over several months to develop the excel model, including developing reasonable expenditure and revenue assumptions that included fee increases for training, membership and advertising.

The below table summarizes the forecast that is provided in Attachment 1. As shown, 2023 has a Net Loss of \$228,504, but with certain fee increases there could be a Net Profit in 2024.

Preliminary Five-Year Forecast with Fee Increases

	2022 Budget	2022 Preliminary	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenues								
Operating	430,200	499,797	448,650	509,400	509,400	533,200	533,200	566,250
Program	1,669,995	1,238,332	1,368,615	1,710,000	1,791,000	1,874,500	1,964,400	2,056,800
<i>Total Revenues</i>	2,100,195	1,738,129	1,817,265	2,219,400	2,300,400	2,407,700	2,497,600	2,623,050
Expenses								
Operating	581,190	616,589	616,650	593,100	610,200	627,900	646,200	665,000
Program	1,669,804	1,275,948	1,429,119	1,581,200	1,651,500	1,724,900	1,802,500	1,883,300
<i>Total Expenses</i>	2,250,994	1,892,537	2,045,769	2,174,300	2,261,700	2,352,800	2,448,700	2,548,300
Net Income (Loss)	(150,799)	(154,408)	(228,504)	45,100	38,700	54,900	48,900	74,750

Below are the current assumptions in the model that can be adjusted based on input from the Board and Committees.

Revenues Assumptions:

- a. Increase Member Dues in 2024 and every 2 years (Attachment 2)
- b. Increase Job Posting & Advertising Fees (Attachment 2)
- c. Award Fees - Increase Fees in 2024 (Ex. Budget from \$150 & \$200 to \$200 & no Paper)
- d. Program Revenues (Training) evaluated annually but assume 20% in Year 1 and 5% increases in subsequent years
- e. Conference Fees determined to ensure a Net Contribution to CSMFO
- f. Chapter Income & Expense is Off-Setting except for \$5,000 in additional support from G&A
- g. Interest Rate for Forecast is 2% on \$700k Balance.

Expenditure Assumptions:

- a. Various Cost Adjustments depending on type of expenditure.
- b. Executive Director Costs (S&B and Misc.) Increases at 3%/yr
- c. Management Services for 2024 is 2023 Contract amount of \$258,640 minus SMA \$50k for Conference, M&AMS Services of \$26,200 plus 4%/yr

In addition to the assumptions, there are other considerations for the Board to provide feedback on, including:

- a. Identify which Programs or Services should be subsidized vs. making net positive contribution.
- b. Determine rate differential for membership fees (manager vs. professional, vs. other, etc.)
- c. How Management Services and Support are allocated to Program Areas.

Smith Moore & Associates Allocation

As part of the budget analysis and forecast, the sub-committee worked with the Executive Director to get a preliminary estimate of how to allocate management services & support to the various program areas. This allocation will assist in identifying all costs in various programs to ensure fees are set to recover those costs. The below table shows the current allocation estimate.

2023 CSMFO SUPPORT BY SMA (Current Estimate)

Category	% Allocation	\$ Allocation
General & Administrative & Technology	45.0%	104,598
Awards Program	3.0%	6,973
Annual Conference	17.0%	39,515
Career Development/Trainings/Webinars	15.0%	34,866
Chapter Support	10.0%	23,244
Committee Support	10.0%	23,244
Totals	100.0%	\$ 232,440

Conference Budget and Fees

The annual conference is CSMFO's flagship event. Combining first-rate educational content with substantial networking opportunities, the annual conference provides tremendous value to our membership. Part of this value has come from conference fees that are relatively low in comparison to other conferences such as those put on by the League of California Cities, GFOA, and ICMA. This has been made possible by the support of our vast network of commercial members and partners who have helped to subsidize the total cost of the conference. Over the years, this model has proven

successful for the organization, as, with a few exceptions, conferences have finished with a surplus that has helped offset the cost of other CSMFO initiatives.

As we are all seeing in our day-to-day work, as well as in our personal lives, costs are increasing across the board. Conference expenses are no exception, and current conference rates, even with the tremendous support of our commercial members, are not sufficient to ensure we are able to cover the costs of the entire conference experience. As such, an increase in conference fees is warranted at this time and can be accomplished without making CSMFO an outlier in comparison to the cost of other conferences considered by our membership.

Further, the Finance Committee submits for Board consideration that the conference should not only recover costs but should strive to close with a 10% surplus that can be reinvested into other CSMFO initiatives. This could include new initiatives or expansions of existing programming where CSMFO does not intend on fully recovering costs, at least in the short term. As noted, this can be accomplished without raising rates beyond those for comparable conference offerings.

Recommendation:

- 1) Provide feedback to the Finance Committee on:
 - a. Long-Term Financial Sustainability Policy Principles
 - b. Assumptions made for Revenues and Expenditures
 - c. Proposed Fee Increases
- 2) Direct Finance Committee to meet with the Membership, Career Development, Communications, and Recognition Committees to discuss proposed fee increases to include in the 2024 Budget.
- 3) Direct Finance Committee to assist the Host Committee in evaluating proposed 2024 Conference Fees to ensure a net Contribution to CSMFO for the annual Conference after all costs.
- 4) Return to the Board of Directors in August with Final Recommendations to assist in the development of the 2024 Budget.

Attachments:

- 1) Preliminary Draft of Five-Year Forecast
- 2) Projections for Membership Dues and Advertising Fees for 5 Years
- 3) 12 Year Historical Budget and Actual Information

	2022 Budget	2022 Actuals	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection	2028 Projection	5 Year Projection	Adj. Factor
Revenues										
Administration & Support										
Membership Dues	250,200	226,475	221,700	242,650	242,650	253,200	253,200	270,000	1,261,700	Sch.
Publication Advertising	160,000	239,450	190,000	221,250	221,250	234,500	234,500	250,750	1,162,250	Sch.
Award Fee	15,000	19,600	19,950	26,500	26,500	26,500	26,500	26,500	132,500	
Other Contributions	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	na
Interest	5,000	9,272	12,000	14,000	14,000	14,000	14,000	14,000	70,000	na
Subtotal	430,200	499,797	448,650	509,400	509,400	533,200	533,200	566,250	2,651,450	
Program Revenues										
Annual Conference	1,418,920	1,013,907	1,118,515	1,430,000	1,502,000	1,576,000	1,656,000	1,738,000	7,902,000	10%
Education Workshops	151,075	155,986	150,100	180,000	189,000	198,500	208,400	218,800	994,700	5%
Chapter Income	100,000	68,439	100,000	100,000	100,000	100,000	100,000	100,000	500,000	
Subtotal	1,669,995	1,238,332	1,368,615	1,710,000	1,791,000	1,874,500	1,964,400	2,056,800	9,396,700	
Total Revenues	2,100,195	1,738,129	1,817,265	2,219,400	2,300,400	2,407,700	2,497,600	2,623,050	12,048,150	
				22.1%	3.6%	4.7%	3.7%	5.0%		
Expenses										
Program Services										
Annual Conference	1,406,554	1,113,401	1,157,069	1,300,000	1,365,000	1,433,000	1,505,000	1,580,000	7,183,000	5%
Education Workshops	163,250	93,969	171,050	176,200	181,500	186,900	192,500	198,300	935,400	3%
Chapter Expense	100,000	68,578	101,000	105,000	105,000	105,000	105,000	105,000	525,000	0%
Subtotal	1,669,804	1,275,948	1,429,119	1,581,200	1,651,500	1,724,900	1,802,500	1,883,300	8,643,400	
Supporting Services										
Payroll and Staff Exp.	129,500	81,328	93,348	96,000	98,900	101,900	105,000	108,200	510,000	3%
Management Services	156,500	186,282	182,880	189,700	197,300	205,200	213,400	221,900	1,027,500	4%
Consultants	35,840	45,238	32,200	33,800	35,500	37,300	39,200	41,200	187,000	5%
Board and Committee	92,600	83,202	80,500	82,100	83,700	85,400	87,100	88,800	427,100	2%
Bank Charges	30,000	55,459	20,000	30,000	30,900	31,800	32,800	33,800	159,300	3%
Printing	32,000	16,948	22,100	22,500	23,000	23,500	24,000	24,500	117,500	2%
Miscellaneous	-	12,069	4,500	4,600	4,700	4,800	4,900	5,000	24,000	2%
Marketing	10,000	1,484	11,250	11,500	11,700	11,900	12,100	12,300	59,500	2%
Audit and Tax	9,500	11,855	9,420	9,700	10,000	10,300	10,600	10,900	51,500	3%
Newsletter (pending)	-	-	-	-	-	-	-	-	-	
Insurance	4,000	2,668	3,500	3,700	3,900	4,100	4,300	4,500	20,500	5%
President Expense	6,500	8,154	3,100	3,200	3,300	3,400	3,500	3,600	17,000	2%
Postage and Shipping	9,750	10,916	8,164	8,300	8,500	8,700	8,900	9,100	43,500	2%
Contributions/Donations/Misc	-	-	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0%
Technology	35,000	33,059	90,688	38,000	38,800	39,600	40,400	41,200	198,000	2%
Subtotal	551,190	548,662	586,650	558,100	575,200	592,900	611,200	630,000	2,967,400	
Provision for Income Taxes	30,000	67,927	30,000	35,000	35,000	35,000	35,000	35,000	175,000	
Total Expenses	2,250,994	1,892,537	2,045,769	2,174,300	2,261,700	2,352,800	2,448,700	2,548,300	11,785,800	
				6.3%	4.0%	4.0%	4.1%	4.1%		
Net Income (Loss)	(150,799)	(154,408)	(228,504)	45,100	38,700	54,900	48,900	74,750	262,350	

		2023 Budget			2024 Forecast			2025 Forecast			2026 Forecast			2027 Forecast			2028 Forecast		
Acct #	Membership Category	Rate	Members	Revenue	Rate	Members	Revenue	Rate	Members	Revenue	Rate	Members	Revenue	Rate	Members	Revenue	Rate	Members	Revenue
4110	Membership Dues - Municipal - Professional	\$ 50.00	700	\$ 35,000	\$ 55	720	\$ 39,600	\$ 55	720	\$ 39,600	\$ 60	720	\$ 43,200	\$ 60	720	\$ 43,200	\$ 65	720	\$ 46,800
4110	Membership Dues - Municipal - Manager	\$ 125.00	1100	\$137,500	\$ 135	1110	\$149,850	\$ 135	1110	\$149,850	\$ 140	1110	\$155,400	\$ 140	1110	\$155,400	\$ 150	1110	\$166,500
4120	Membership Dues - Other Government	\$ 50.00	80	\$ 4,000	\$ 75	80	\$ 6,000	\$ 75	80	\$ 6,000	\$ 80	80	\$ 6,400	\$ 80	80	\$ 6,400	\$ 90	80	\$ 7,200
4130	Membership Dues - Commercial	\$ 220.00	200	\$ 44,000	\$ 230	200	\$ 46,000	\$ 230	200	\$ 46,000	\$ 235	200	\$ 47,000	\$ 235	200	\$ 47,000	\$ 240	200	\$ 48,000
4140	Membership Dues - Retired	\$ 20.00	60	\$ 1,200	\$ 20	60	\$ 1,200	\$ 20	60	\$ 1,200	\$ 20	60	\$ 1,200	\$ 20	60	\$ 1,200	\$ 25	60	\$ 1,500
			2140	\$221,700			\$242,650			\$242,650			\$253,200			\$253,200			\$270,000
							\$ 20,950			\$ -			\$ 10,550			\$ -			\$ 16,800
							9.4%			0.0%			4.3%			0.0%			6.6%
Acct #	Job Board & Advertising	Rate	Annual #'s	Revenue															
4303	Advertising Income - Job Posts - Member	\$ 275.00	480	\$132,000	\$ 325	480	\$156,000	\$ 325	480	\$156,000	\$ 350	480	\$168,000	\$ 350	480	\$168,000	\$ 375	480	\$180,000
4303	Advertising Income - Job Posts - Non-Member	\$ 400.00	120	\$ 48,000	\$ 450	120	\$ 54,000	\$ 450	120	\$ 54,000	\$ 450	120	\$ 54,000	\$ 450	120	\$ 54,000	\$ 475	120	\$ 57,000
4303	Advertising Income - News	\$ 200.00	50	\$ 10,000	\$ 225	50	\$ 11,250	\$ 225	50	\$ 11,250	\$ 250	50	\$ 12,500	\$ 250	50	\$ 12,500	\$ 275	50	\$ 13,750
			650	\$190,000			\$221,250			\$221,250			\$234,500			\$234,500			\$250,750
							\$ 31,250			\$ -			\$ 13,250			\$ -			\$ 16,250
							16.4%			0.0%			6.0%			0.0%			6.9%

<u>Operating Revenues</u>	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
Membership dues	243,200.00	245,070.00	260,000.00	247,725.00	231,720.00	221,035.00	209,300.00	197,120.00	199,930.00	178,965.00	177,225.00	181,455.00
Interest income	5,000.00	10,338.29	19,794.22	26,040.73	7,549.17	4,120.98	1,600.94	479.50	717.91	974.20	1,198.59	1,107.00
Advertising income	164,000.00	122,725.00	160,645.00	138,742.50	159,065.37	145,244.50	109,760.00	109,955.00	97,471.25	79,262.50	59,490.00	52,555.00
Miscellaneous	-	-	-	-	-	51.00	-	-	-	5.00	108.00	1,822.00
Budget/CAFR fees	15,000.00	15,650.00	18,200.00	16,700.00	18,600.00	17,150.00	16,950.00	15,250.00	15,600.00	16,200.00	19,900.00	15,000.00
Subtotal Operating Revenues	427,200.00	393,783.29	458,639.22	429,208.23	416,934.54	387,601.48	337,610.94	322,804.50	313,719.16	275,406.70	257,919.59	251,939.00
<u>Program and Other Revenues</u>	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
Chapter Income	10,000.00	9,896.84	93,067.00	112,433.00	106,685.90	95,847.00	73,163.77	33,577.37	-	-	-	-
Contributions and Donations	-	6,591.46	-	-	1,905.49	3,883.32	227.15	13,167.70	16,140.90	12,561.20	10,000.00	-
Webinar	2,623.00	6,156.00	10,175.00	4,600.00	3,750.00	3,425.00	2,500.00	3,775.00	2,075.00	3,115.00	2,625.00	-
Legislative seminar	-	-	-	-	-	-	-	-	-	-	-	-
Weekend Training (formally "Training")	-	-	15,230.00	18,725.00	20,160.00	24,782.00	19,775.00	17,975.00	15,050.00	11,875.00	11,900.00	13,250.00
Introduction To Government	20,850.00	19,501.00	19,762.50	14,100.00	11,550.00	16,725.00	14,250.00	13,760.00	15,300.00	7,100.00	5,300.00	10,600.00
Intermediate Government	44,845.00	22,650.00	28,500.00	20,250.00	44,550.00	50,100.00	66,000.00	37,350.00	37,000.00	6,335.00	10,450.00	-
Revenue Fundamentals I	16,500.00	-	6,750.00	6,150.00	5,600.00	9,750.00	-	-	-	-	-	-
Revenue Fundamentals II	-	-	-	-	-	-	-	-	-	-	-	-
Supervisory Skills	-	-	4,000.00	5,400.00	10,200.00	-	-	-	-	-	-	-
Leadership Skills	-	-	-	-	-	-	-	-	-	-	-	-
Budget 1-2	22,950.00	15,000.00	-	-	-	-	-	-	-	-	-	-
Budget 3-4	11,250.00	-	-	-	-	-	-	-	-	-	-	-
CMTA/CSMFO Joint Education	6,450.00	7,350.00	3,750.00	1,725.00	2,400.00	4,575.00	5,512.50	3,787.50	5,175.00	-	-	-
CALCPA Contribution	-	-	-	-	-	-	-	-	-	-	-	-
Presentation Skills/Fiscal Policy	-	-	-	3,300.00	2,100.00	10,650.00	11,300.00	7,950.00	14,275.00	7,835.00	6,120.00	2,500.00
Subtotal Program and Other Revenues	135,468.00	87,145.30	181,234.50	186,683.00	208,901.39	219,737.32	192,728.42	131,342.57	105,015.90	48,821.20	46,395.00	26,350.00
Total Revenue from Operations	562,668.00	480,928.59	639,873.72	615,891.23	625,835.93	607,338.80	530,339.36	454,147.07	418,735.06	324,227.90	304,314.59	278,289.00
<u>Operating Expenses</u>	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
President's expense	3,500.00	2,495.54	5,514.33	3,659.90	3,748.88	4,113.87	3,355.23	3,772.72	3,635.13	4,858.19	3,311.59	1,362.25
Board of Directors	5,000.00	3,192.43	17,453.07	4,369.93	3,691.92	2,174.45	4,991.36	3,032.99	3,132.14	650.00	3,871.40	5,809.49
Committee/Chapter support	4,500.00	9,069.42	11,264.94	10,000.34	2,661.40	-	2,619.80	1,663.50	4,459.49	527.28	155.64	963.15
Board planning session (Retreat)	57,000.00	4,300.00	49,604.05	41,325.42	26,205.05	29,693.99	31,379.46	29,389.35	23,075.39	25,222.88	23,950.40	23,478.06
Management & Professional Services	252,640.00	229,677.67	280,152.46	270,817.84	256,121.36	235,123.37	202,814.56	193,828.44	190,102.72	179,816.07	177,774.06	125,462.36
Payroll	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies/Storage	1,100.00	1,276.29	1,068.41	1,144.89	1,040.38	716.88	452.83	452.37	302.14	318.15	203.19	446.91
Merchant fees	15,000.00	6,358.69	20,770.16	20,395.63	14,642.25	15,238.14	14,004.08	8,997.45	19,664.59	14,808.99	13,671.48	10,787.14
Awards	5,000.00	5,079.77	4,694.25	4,572.49	4,936.40	5,793.15	351.71	216.35	456.19	-	223.27	332.67
Printing	20,100.00	21,786.75	15,295.06	12,209.57	10,468.91	13,230.97	12,594.26	10,000.82	11,452.64	9,905.40	9,813.92	11,241.39
Marketing/Membership	10,000.00	14,037.33	14,462.81	5,233.24	8,395.17	-	-	11,586.34	-	500.00	-	-
Magazine/News	10,000.00	18,448.55	7,123.00	15,790.27	14,438.03	22,885.02	-	-	-	-	-	-
Postage	1,500.00	1,260.91	2,292.40	1,689.59	3,590.31	2,133.40	1,730.79	2,952.88	3,265.07	4,575.98	6,917.96	5,644.27
Equipment lease	-	-	-	-	-	-	-	-	-	-	-	-
Telephone/Bridge calls	1,000.00	930.83	907.22	1,578.24	3,983.68	5,276.29	4,726.17	3,805.30	3,313.00	2,485.50	2,250.55	826.12
Web and technology expenses	35,000.00	28,885.66	36,431.72	13,050.30	14,521.83	18,117.80	13,145.47	12,299.00	13,382.92	11,454.96	12,147.46	10,472.46
Travel	-	-	2,145.17	3,434.20	24.00	-	1,066.72	454.20	221.32	885.11	1,150.49	959.35
Audit	9,500.00	9,315.00	9,570.00	9,000.00	8,910.00	9,400.00	9,250.00	9,075.00	7,522.00	9,470.00	8,490.00	9,322.11
Insurance	4,000.00	3,271.00	1,769.00	1,710.00	2,240.00	1,660.00	1,576.00	2,094.00	2,260.00	2,400.00	2,400.00	2,430.00
Taxes	30,000.00	26,264.81	30,490.00	36,064.13	32,703.00	21,156.38	25,189.51	28,051.00	19,659.00	12,645.98	3,935.72	3,083.96
Miscellaneous	-	5,075.75	-	-	-	(500.00)	335.00	(499.61)	2,345.50	-	412.59	-
GFOA Reception	-	-	52,250.16	20,389.53	15,438.65	5,452.59	9,323.73	3,489.75	6,254.00	-	-	2,754.40
Donations/Other	-	175.00	-	-	-	-	-	-	2,732.57	5,315.44	5,040.00	87,504.00
Subtotal Operating Expenses	464,840.00	390,901.40	563,258.21	475,944.51	427,231.22	392,246.30	338,990.68	324,143.85	317,069.81	285,699.93	275,719.72	302,880.09
<u>Program Expenses</u>	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
Chapter Expenses	10,000.00	12,701.26	97,754.24	122,627.40	108,733.56	85,237.81	66,541.41	18,990.34	-	-	-	-
Legislative seminar	-	-	-	-	-	-	-	-	-	-	-	-
Weekend Training (formally "Training")	-	-	9,657.74	20,612.44	15,564.21	25,281.37	22,393.37	22,690.39	15,754.74	10,697.33	10,667.02	12,857.00
Introduction to Government	2,000.00	13,602.27	14,685.71	12,640.73	13,819.05	13,388.02	12,905.83	12,052.13	11,873.25	4,159.53	1,641.61	2,745.00
Intermediate Government	9,894.22	9,643.19	32,919.96	22,069.64	38,396.48	41,606.37	43,477.08	33,865.59	39,533.53	6,543.88	11,582.00	-
Webinar Expenses	1,000.00	5,750.00	-	-	-	100.00	500.00	-	-	-	-	203.00
Revenue Fundamentals I	750.00	-	2,204.37	819.00	1,265.35	3,521.02	-	-	-	-	-	-
Revenue Fundamentals II	-	-	3,200.00	-	-	-	-	-	-	-	-	-
Supervisory Skills	-	-	360.00	11,066.10	11,662.86	-	-	-	-	-	-	-
Leadership Skills	-	-	5,816.06	-	-	-	-	-	-	-	-	-
Budget 1-2	4,950.00	3,000.00	-	-	-	-	-	-	-	-	-	-
Budget 3-4	5,000.00	-	-	-	-	-	-	-	-	-	-	-
Presentation Skills/Fiscal Policy	-	-	-	6,521.81	4,878.79	15,150.67	16,964.88	8,111.65	13,579.05	7,436.82	1,320.83	3,648.00
Education Other	-	-	6,816.97	-	-	-	-	-	-	-	-	-
CMTA Collaboration	-	-	-	-	-	-	-	-	-	-	-	-
Coaching program training consultant	-	-	-	-	-	-	-	2,811.47	-	-	-	-
Subtotal Program Expenses	33,594.22	44,696.72	173,415.05	196,357.12	194,320.30	184,285.26	162,782.57	98,521.57	80,740.57	28,837.56	25,211.46	19,453.00
Total Expenses from Operations	498,434.22	435,598.12	736,673.26	672,301.63	621,551.52	576,531.56	501,773.25	422,665.42	397,810.38	314,537.49	300,931.18	322,333.09
Total Operating Rev over Exp	64,233.78	45,330.47	(96,799.54)	(56,410.40)	4,284.41	30,807.24	28,566.11	31,481.65	20,924.68	9,690.41	3,383.41	(44,044.09)
One-Time Expenses/Prior Year	(35,000.00)	(8,189.18)	(34,152.05)	(6,220.22)	(7,731.38)	(6,600.00)	-	-	-	-	-	-
<u>Annual Conference</u>	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
Conference revenues	410,105.00	1,374,153.27	1,058,037.58	911,040.36	828,100.49	865,034.74	666,100.00	630,390.00	557,240.00	586,880.21	462,370.00	532,710.00
Conference expenses	252,663.00	1,328,811.94	1,025,126.34	848,529.45	729,720.59	855,252.10	578,076.32	527,502.58	436,177.99	487,339.58	389,089.00	419,555.00
Subtotal Conference Rev over Exp	157,442.00	45,341.33	32,911.24	62,510.91	98,379.90	9,782.64	88,023.68	102,887.42	121,062.01	99,540.63	73,281.00	113,155.00
Total Revenue over Expenses	186,675.78	82,482.62	(98,040.35)	(119.71)	94,932.93	33,989.88	116,589.79	134,369.07	141,986.69	109,231.04	76,664.41	69,110.91

<u>Operating Revenues</u>	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget
Membership dues	250,200.00	187,088.00	233,876.00	250,600.00	225,140.00	223,200.00	215,225.00	200,495.00	195,960.00	182,025.00	180,000.00	181,500.00	190,000.00
Interest income	5,000.00	5,000.00	20,000.00	15,000.00	10,000.00	3,000.00	2,000.00	620.00	750.00	1,000.00	1,250.00	1,000.00	6,000.00
Advertising income	160,000.00	134,400.00	135,600.00	144,000.00	161,000.00	151,000.00	127,205.00	91,126.43	90,705.00	76,655.00	54,000.00	53,500.00	53,960.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget/CAFR fees	15,000.00	15,000.00	15,000.00	19,850.00	19,850.00	16,100.00	16,100.00	15,600.00	18,500.00	15,500.00	13,000.00	13,000.00	12,420.00
Subtotal Operating Revenues	430,200.00	341,488.00	404,476.00	429,450.00	415,990.00	393,300.00	360,530.00	307,841.43	305,915.00	275,180.00	248,250.00	249,000.00	262,380.00
<u>Program and Other Revenues</u>	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget
Chapter Income	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	90,000.00	50,000.00	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	2,000.00	5,000.00	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Webinar	2,600.00	5,156.00	-	-	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	1,000.00	6,000.00	-
Legislative seminar	-	-	-	-	-	-	-	-	-	-	7,500.00	6,500.00	9,000.00
Weekend Training (formally "Training")	20,225.00	21,000.00	-	20,200.00	20,100.00	20,000.00	-	-	12,625.00	12,025.00	15,000.00	15,000.00	17,000.00
Introduction To Government	21,000.00	22,000.00	11,475.00	13,125.00	13,125.00	19,800.00	20,000.00	13,000.00	16,000.00	7,500.00	6,000.00	10,000.00	25,200.00
Intermediate Government	46,500.00	35,000.00	-	39,900.00	39,900.00	49,500.00	19,800.00	19,800.00	36,000.00	9,000.00	18,000.00	-	-
Revenue Fundamentals I	10,500.00	7,500.00	5,100.00	6,000.00	6,000.00	15,000.00	39,600.00	39,600.00	-	-	-	-	-
Revenue Fundamentals II	6,150.00	7,500.00	-	6,000.00	6,000.00	7,500.00	-	-	-	-	-	-	-
Supervisory Skills	-	5,000.00	200.00	10,000.00	10,000.00	-	-	-	-	-	-	-	-
Leadership Skills	-	5,000.00	-	10,000.00	10,000.00	-	-	-	-	-	-	-	-
Budget 1-2	13,500.00	15,000.00	-	-	-	-	-	-	-	-	-	-	-
Budget 3-4	13,500.00	7,500.00	-	-	-	-	-	-	-	-	-	-	-
CMTA/CSMFO Joint Education	6,600.00	7,500.00	-	3,000.00	3,000.00	3,750.00	2,475.00	4,950.00	14,500.00	-	-	-	-
CALCPA Contribution	-	-	-	-	-	-	-	-	-	5,000.00	-	-	-
Presentation Skills/Fiscal Policy	-	-	-	3,900.00	3,000.00	12,000.00	15,600.00	14,200.00	13,200.00	11,250.00	-	2,500.00	7,500.00
Subtotal Program and Other Revenues	240,575.00	238,156.00	116,775.00	212,125.00	216,125.00	225,550.00	165,475.00	109,550.00	110,325.00	57,775.00	57,500.00	50,000.00	68,700.00
Total Revenue from Operations	670,775.00	579,644.00	521,251.00	641,575.00	632,115.00	618,850.00	526,005.00	417,391.43	416,240.00	332,955.00	305,750.00	299,000.00	331,080.00
<u>Operating Expenses</u>	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget
President's expense	6,500.00	12,000.00	5,000.00	10,400.00	11,000.00	6,000.00	6,000.00	5,500.00	5,500.00	2,900.00	4,000.00	1,500.00	4,500.00
Board of Directors	10,000.00	5,100.00	5,100.00	7,100.00	7,100.00	4,600.00	4,600.00	2,600.00	2,600.00	3,700.00	5,000.00	5,000.00	5,000.00
Committee/Chapter support	7,000.00	20,000.00	20,000.00	56,000.00	40,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Board planning session (Retreat)	50,000.00	45,500.00	45,500.00	45,500.00	38,500.00	31,700.00	33,200.00	32,500.00	28,000.00	27,000.00	25,000.00	25,000.00	30,000.00
Management & Professional Services	242,340.00	252,640.00	261,800.00	259,791.00	253,979.00	268,479.00	243,064.00	211,069.55	119,447.19	135,903.00	131,345.00	130,119.00	122,654.00
Payroll	127,500.00	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies/Storage	1,250.00	1,250.00	1,500.00	1,150.00	1,300.00	800.00	650.00	500.00	400.00	450.00	750.00	750.00	1,000.00
Merchant fees	30,000.00	30,000.00	30,000.00	35,000.00	30,000.00	25,000.00	25,000.00	19,617.40	18,500.00	15,000.00	13,000.00	20,000.00	10,500.00
Awards	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	500.00	500.00	500.00	500.00	1,000.00	1,000.00	1,000.00
Printing	12,000.00	17,000.00	14,000.00	10,000.00	13,000.00	13,500.00	13,000.00	11,000.00	12,000.00	9,500.00	8,500.00	8,500.00	16,000.00
Marketing/Membership	10,000.00	10,000.00	10,000.00	6,650.00	6,650.00	-	-	-	-	-	-	500.00	-
Magazine/News	20,000.00	20,000.00	20,000.00	15,000.00	15,000.00	15,000.00	-	-	-	-	-	-	-
Postage	2,000.00	2,000.00	3,000.00	4,000.00	4,000.00	2,000.00	2,000.00	4,500.00	4,500.00	6,000.00	6,000.00	6,000.00	6,000.00
Equipment lease	-	-	-	-	-	-	-	-	3,600.00	6,000.00	5,000.00	5,000.00	5,040.00
Telephone/Bridge calls	1,500.00	1,600.00	1,600.00	2,100.00	2,100.00	5,100.00	4,000.00	3,850.00	3,150.00	2,750.00	1,500.00	1,000.00	750.00
Web and technology expenses	35,000.00	35,000.00	25,000.00	25,000.00	7,000.00	19,000.00	19,000.00	19,100.00	18,000.00	18,000.00	15,000.00	15,000.00	39,000.00
Travel	2,000.00	-	-	5,000.00	3,000.00	1,000.00	1,000.00	500.00	500.00	1,000.00	2,000.00	2,000.00	3,500.00
Audit	9,500.00	9,500.00	9,000.00	9,000.00	9,000.00	9,500.00	9,500.00	7,800.00	9,500.00	10,000.00	7,300.00	7,300.00	8,000.00
Insurance	4,000.00	5,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	1,600.00
Taxes	30,000.00	30,000.00	40,000.00	30,000.00	25,000.00	20,000.00	20,000.00	15,000.00	16,000.00	7,000.00	1,800.00	14,000.00	18,000.00
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	500.00	5,000.00
GFOA Reception	20,000.00	-	-	25,000.00	15,000.00	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00	500.00	-	-
Donations/Other	49,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Operating Expenses	674,590.00	501,590.00	501,500.00	553,691.00	488,629.00	443,679.00	393,514.00	346,536.95	254,697.19	258,203.00	235,195.00	250,669.00	282,544.00
<u>Program Expenses</u>	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget
Chapter Expenses	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	80,000.00	50,000.00	-	-	-	-	-	-
Legislative seminar	-	-	-	-	-	-	-	-	-	-	6,500.00	6,000.00	9,000.00
Weekend Training (formally "Training")	25,000.00	25,000.00	-	25,000.00	25,000.00	25,000.00	-	-	16,394.00	10,500.00	15,000.00	15,000.00	17,000.00
Introduction to Government	5,000.00	11,000.00	4,102.27	14,875.00	14,875.00	19,200.00	25,000.00	17,000.00	12,800.00	5,250.00	4,000.00	9,250.00	17,200.00
Intermediate Government	14,000.00	18,000.00	149.67	33,970.00	33,970.00	41,700.00	19,200.00	19,200.00	32,400.00	8,900.00	12,000.00	-	-
Webinar Expenses	-	-	-	-	-	2,500.00	33,360.00	33,360.00	-	-	-	-	-
Revenue Fundamentals I	3,500.00	4,750.00	-	6,000.00	6,000.00	12,664.00	2,500.00	2,500.00	-	-	-	-	-
Revenue Fundamentals II	3,500.00	5,000.00	-	6,000.00	6,000.00	6,332.00	-	-	-	-	-	-	-
Supervisory Skills	-	6,300.00	-	12,350.00	12,350.00	-	-	-	-	-	-	-	-
Leadership Skills	-	6,300.00	-	12,350.00	12,350.00	-	-	-	-	-	-	-	-
Budget 1-2	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-	-	-
Budget 3-4	5,000.00	2,500.00	-	-	-	-	-	-	-	-	-	-	-
Presentation Skills/Fiscal Policy	-	-	-	4,630.00	4,630.00	16,792.00	15,640.00	15,460.00	13,500.00	7,500.00	-	2,500.00	7,500.00
Education Other	-	-	-	-	-	-	-	-	-	-	-	-	-
CMTA Collaboration	-	-	-	1,900.00	1,900.00	1,300.00	2,425.00	4,850.00	14,000.00	5,000.00	-	-	-
Coaching program training consultant	-	-	-	-	-	-	-	-	80,100.00	63,500.00	48,100.00	48,100.00	48,100.00
Subtotal Program Expenses	161,000.00	183,850.00	104,251.94	217,075.00	217,075.00	205,488.00	148,125.00	92,370.00	169,194.00	100,650.00	85,600.00	80,850.00	98,800.00
Total Expenses from Operations	835,590.00	685,440.00	605,751.94	770,766.00	705,704.00	649,167.00	541,639.00	438,906.95	423,891.19	358,853.00	320,795.00	331,519.00	381,344.00
Total Operating Rev over Exp	(164,815.00)	(105,796.00)	(84,500.94)	(129,191.00)	(73,589.00)	(30,317.00)	(115,634.00)	(21,515.52)	(7,651.19)	(25,898.00)	(15,045.00)	(32,519.00)	(50,264.00)
One-Time Expenses/Prior Year	-	(65,000.00)	(25,000.00)	(25,000.00)	(30,000.00)	-	(12,500.00)	(10,400.00)	-	-	-	-	-
<u>Annual Conference</u>	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget	2013 Budget	2012 Budget	2011 Budget	2010 Budget
Conference revenues	1,420,345.00	332,250.00	1,382,608.27	1,020,104.00	786,160.00	729,650.00	701,200.00	565,440.00	557,860.00	455,475.00	511,575.00	449,900.00	482,935.00
Conference expenses	1,406,579.00	333,906.00	1,303,321.33	1,045,247.00	829,361.00	754,795.00	738,813.00	565,068.00	541,322.00	452,755.00	481,489.00	449,900.00	451,706.00
Subtotal Conference Rev over Exp	13,766.00	(1,656.00)	79,286.94	(25,143.00)	(43,201.00)	(25,145.00)	(37,613.00)	372.00	16,538.00	2,720.00	30,086.00	-	31,229.00
Total Revenue over Expenses	(151,049.00)	(172,452.00)	(30,214.00)	(179,334.00)	(146,790.00)	(55,462.00)	(65,747.00)	(31,543.52)	8,886.81	(23,178.00)	15,041.00	(32,519.00)	(19,035.00)

CSMFO Administration Committee Minutes

June 15, 2023 10:00 am via Zoom
(Meetings occur on the 3rd Thursday of the month)

Members:

Kyle Johnson	Present	Felicia Galindo	
Gloriann Sasser	Present	Mary Bradley	
Don Patterson	Present	Alberto Preciado	Present
Troy Grunklee		Stephanie Reimer	Present
Mike Sung	Present	Grace Castaneda	Present
Audie Whitt-SMA		Amanda Rae Hall-SMA	Present
Jeannine Thrasher	Present	Jean Rousseau	Present

A. Updates

Item	Status	Comment
<p>Website Redesign:</p> <ul style="list-style-type: none"> Targeted completion date in Annual Conference or Annual Renewals. End result is committee ownership with SMA processing regular updates. Contract approved w/SMA on 2/3/2023. Ad-hoc Committee reports to Admin and Admin will update the Board 	<p>Ad-Hoc Committee:</p> <ul style="list-style-type: none"> Career Development – David Cain & Harriet Commons Commercial – Aneil Murthy Communications – Karla Romero, <i>David Garrison, Will Fuentes</i> Finance – John Adams Membership – Jennifer Wakeman Professional Standards – Dan Buffalo Program – Laura Nomura Recognition – James Russell-Field Student Engagement – Alberto Preciado President - Rich Lee <p>Create core team to streamline decision making.</p> <p>SMA to assist with collaborative environment.</p> <p>Reminder going out 5/19/2023 to complete website redesign survey.</p> <p>Communications Committee most active on providing updates for website content.</p> <p>Other Committees need to provide updates.</p> <p>Single sign-on goal</p> <p>SMA looking into redesign options.</p>	<p><i>Meeting with Audie 6/15/23 for Audie to provide recommendation on platforms.</i></p>
Contract Review-SMA	<p>SMA expired April 30, 2023</p> <ul style="list-style-type: none"> Jean took new contract to the board 4/19/2023. Board extended current contract to end of calendar year 2023 	

	<p>to continue cleanup on all related contract documents into one agreement.</p> <ul style="list-style-type: none"> • Review SMA & M&AMS relationship, terms, payment arrangements. • Update to board in June or August on M&AMS commissions (10% -> 7%). 	

B. New

Item	Status	Comment
Contract Review-Debbie Harper from Career Development Committee	<p>Intro to Gov't Accounting & Advance Specialty Topics Instructor Contract with Debbie Harper</p> <ul style="list-style-type: none"> • 2023_04_21: Received draft agreement from CDC • 2023_04_25: Emailed to Admin Committee for Review • 2023_05_01: Admin Committee returned to CDC with review comments <p><i>Provided Admin Committee Approval on 5/19/2023</i></p>	<i>No additional action needed.</i>
Contract Review – Branson from Career Development Committee	<p>Emailed to Admin Committee 5/18/2023</p> <p>Provided recommendation to CDC to update contract to revised Debbie Harper format 5/19/2023</p> <p>Received updated agreement from CDC on 6/6/2023 and provided to Admin Committee for review on 6/7/2023</p> <p>Updated contract provided to CDC 6/12/2023</p>	<p><i>Provided Admin Committee Approval on 6/12/2023</i></p> <p><i>No additional action needed.</i></p>
Generate PSA Template		<p><i>Add examples to Basecamp</i></p> <p><i>Insurance exception speakers on small dollar or donated services, document decision somewhere.</i></p>

C. 2023 Action Plan Items

Item	Status	Comment
Unfinished 1.2: Chapter Meeting Standardization - Generate standardized evaluations for Chapter meetings	<p>2023_04_20: Survey updated using feedback from Chapter Chairs.</p> <ul style="list-style-type: none"> • Confirmed no duplication with Communications & Membership <p><i>At Chapter Chair 5/15/2023 meeting:</i></p> <ul style="list-style-type: none"> • <i>a survey (through survey monkey) is already going out after chapter</i> 	

	<p><i>meetings although not consistently for every chapter meeting.</i></p> <ul style="list-style-type: none"> • <i>Was confirmed with Chapter Chairs to forgo the linkage to CPE at this time. Also not linked through LMS CE21 at this time.</i> <p><i>Worked with SMA (Del and Amanda) to refine process.</i></p> <p><i>Done, Follow-up at September 18, 2023, Chapter Chair Meeting.</i></p>	

D. Next meeting July 20th 2pm.

CSMFO Administration Committee Minutes

July 20, 2023 2:00 pm via Zoom
(Meetings occur on the 3rd Thursday of the month)

Members:

Kyle Johnson	Present	Felicia Galindo	Present
Gloriann Sasser		Mary Bradley	
Don Patterson	Present	Alberto Preciado	Present
Troy Grunklee	Present	Stephanie Reimer	
Mike Sung	Present	Grace Castaneda	
Janelle-SMA		Amanda Rae Hall-SMA	Present
Jeannine Thrasher	Present	Jean Rousseau	Present

A. Updates

Item	Status	Comment
<p>Website Redesign:</p> <ul style="list-style-type: none"> Targeted completion date in Annual Conference or Annual Renewals. End result is committee ownership with SMA processing regular updates. Contract approved w/SMA on 2/3/2023. Ad-hoc Committee reports to Admin and Admin will update the Board 	<p>Ad-Hoc Committee:</p> <ul style="list-style-type: none"> Career Development – David Cain & Harriet Commons Commercial – Aneil Murthy Communications – Karla Romero, <i>David Garrison, Will Fuentes</i> Finance – John Adams Membership – Jennifer Wakeman Professional Standards – Dan Buffalo Program – Laura Nomura Recognition – James Russell-Field Student Engagement – Alberto Preciado President - Rich Lee <p>Create core team to streamline decision making.</p> <p>SMA to assist with collaborative environment.</p> <p>Committee Survey is Complete</p>	<p><i>Meeting with Audie 6/15/23 for Audie to provide recommendation on platforms:</i></p> <ul style="list-style-type: none"> <p><i>Member Website Survey sent out and 93 responses were received.</i></p> <ul style="list-style-type: none"> <i>More intuitive navigation</i>
Contract Review-SMA	<p>SMA expired April 30, 2023</p> <ul style="list-style-type: none"> Jean took new contract to the board 4/19/2023. Board extended current contract to end of calendar year 2023 to continue cleanup on all related contract documents into one agreement. Review SMA & M&AMS relationship, terms, payment arrangements. Update provided to Board in June further update in August. 	<ul style="list-style-type: none"> <i>Jean to send M&AMS contract to Admin Committee</i> <i>3 or 4 separate small contracts</i> <i>Conference portion of contract needs to be review for SMA vs M&AMS responsibilities.</i> <i>~\$20K-\$30K amount</i> <i>Target August Board Meeting</i>

B. New

Item	Status	Comment
Generate PSA Template	<p><i>Examples have been added to Basecamp</i></p> <ul style="list-style-type: none"> <i>Insurance exception speakers on small dollar or donated services, document decision somewhere.</i> 	<p><i>Alberto to create a draft for review with limited insurance language.</i></p> <p><i>Kyle to review sample checklist and update to CMSFO process.</i></p>

C. 2023 Action Plan Items

Item	Status	Comment
Unfinished 1.2: Chapter Meeting Standardization - Generate standardized evaluations for Chapter meetings	<p>2023_04_20: Survey updated using feedback from Chapter Chairs.</p> <ul style="list-style-type: none"> Confirmed no duplication with Communications & Membership <p><i>At Chapter Chair 5/15/2023 meeting:</i></p> <ul style="list-style-type: none"> <i>a survey (through survey monkey) is already going out after chapter meetings although not consistently for every chapter meeting.</i> <i>Was confirmed with Chapter Chairs to forgo the linkage to CPE at this time. Also not linked through LMS CE21 at this time.</i> <p><i>Worked with SMA (Del and Amanda) to refine process.</i></p> <p><i>Done, Follow-up at September 18, 2023, Chapter Chair Meeting.</i></p>	<p><i>Kyle to discuss time limit on survey with Chapter Chairs regarding how many weeks is the survey available to complete.</i></p>

D. Next meeting August 17th 2pm.



Chapter Leadership

Every other month- 3rd Monday

Date | time 8/7/2023 2:00 PM | Location Zoom

Update, Input, Decision	Time (min)	Action Item	Lead
Input	5	Introductions or changes to agenda <ul style="list-style-type: none">○ Welcome & any new chapter leaders	Marcus
Input	10	Confirm current Chapter Leadership (Chair and Vice Chair roles) <ul style="list-style-type: none">○ Any updates○ Confirm current vacancies <i>Result: CSMFO Staff and website reflect most recent status.</i>	Marcus
Input	15	Chapter Chair Handbook Edits for Review (for Aug 2023) <ul style="list-style-type: none">○ New DRAFT of Chapter Chair CA map○ No refunds within 1 week○ Add guideline to confirm prizes are for gov members only○ Add guideline that sponsors can't speak at the same event <i>Result: Chapters have reviewed the proposed changes, provide feedback or request that the item be reconsidered at the next meeting</i>	Marcus
Update	5	Upcoming due dates <ul style="list-style-type: none">○ November 1st: 2024 chapter meeting dates due to Executive Director○ January: Annual chapter chair report <i>Result: Leaders are aware of upcoming responsibilities.</i>	Marcus
Update	10	CSMFO Leadership Updates <ul style="list-style-type: none">○ Strategic Planning Retreat: October 15-18 (Disneyland)○ Bylaws update: Commercial member added as a voting Board member○ 2024 Nomination Process- President Elect and two board positions○ Save the date: 2024 Conference (Jan30-Feb2) & Wednesday night change○ Commercial committee actively developing a speaker listing <i>Result: Leaders feel aware of major CSMFO projects and activities</i>	Marcus
Input	10	OPEN Help Forum for Chapter Leaders (see Handbook for guidance)	Chapter Leaders
Input	5	What future topic(s) or questions would you like to explore? <ul style="list-style-type: none">○ CSMFO reimbursements to chapters for Student members free attendance○ ?○ ? <i>Result: Everyone is comfortable bringing a request, question, or item for the next meeting.</i> NEXT MEETING IS: September 18th at 3pm	Chapter Leaders

Today's Follow-up Action Items



CSMFO CHAPTER CHAIR MAP v0804



Marcus Pimentel

From: Marcus Pimentel
Sent: Thursday, August 3, 2023 8:55 AM
To: Kory Adams; (asmith@smithmooreassoc.com); (barenado@sealbeachca.gov); (belke@slocity.org); (dburns@chofire.org); (ddonatien@smithmooreassoc.com); (dgarrison@smithmooreassoc.com); (jbains@coalinga.com); Jean Rousseau; (kjohnson@cityofglendora.org); Adriana Aguis (aanguis@holtville.ca.gov); Adriana Amezcua (aamezcua@heber.ca.gov); Alberto Preciado (apreciado@citrusheights.net); Chia Lor (clor@ci.lathrop.ca.us); Christina Crosby (ccrosby@ebparks.org); Claudia Martinez (cmartinez@la-quinta.org); Daniel Buffalo (dbuffalo@cityofukiah.com); Debbie Rosales (DRosales@lvmwd.com); Derek Rampone (drampone@redwoodcity.org); Devon King (dking@cityofukiah.com); Jeff Muir (jmuir@beverlyhills.org); Jennifer Becker (jbecker@burbankca.gov); Jennifer Pope (jpope@cityofpacificgrove.org); jillio@burbankca.gov; Kim Scott (kscott@victorvilleca.gov); Kofi Antobam (kofia@RanchoMirageCa.gov); kromero@cvwd.org; Lori Lowrance (llowrance@pphcsd.org); Michelle Bannigan (MBannigan@ci.stanton.ca.us); Talwar, Susan; Cristian Dominguez <cdominguez@victorvilleca.gov>; Susan Talwar <stalwar@chwd.org>
Subject: RE: [Chapter agenda items- Monday 2pm] RE: CSMFO Chapter Chairs Bi-Monthly Meeting

Included herein are (1) a partial draft of a new Chapter Chair map for feedback... and (2) the edits to the [Chapter Chair Handbook](#).. please confirm that someone for your chapter can attend or let me know if that's not possible... thank you... Marcus 😊

2.C. SPONSORSHIP GUIDELINES

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

- 1) **Sponsorships.** Chapters may request multiple sponsorships for chapter meetings, but should limit the sponsorships received from any one sponsor to no more than 50% of the estimated costs for any individual meeting.
- 2) **Speaker integrity.** Chapter speakers should be selected based on the value they present to the governmental members and not in fact or appearance based on any sponsorships.
 - a. At no times should a sponsorship be used to “pay” for the right to present at a meeting. As such, to avoid the appearance of impropriety, commercial sponsorships shall not be obtained from any company providing a speaker at that same meeting.
 - b. A sponsor may provide a short introduction and description of services for meetings they sponsor. That is not considered speaking for the purposes of these guidelines.
- 3) **Prizes.** Providing gift cards or other items to be raffled to the attendees of a chapter meeting is not considered sponsorship for the purpose of these guidelines. Raffle prizes should be less than \$50, but Chapter Chairs are allowed to use discretion for special purposes with advance notice **to the Past President. It is recommended and made clear to attendees that commercial members and vendors are not eligible for winning a prize.**

3.F. REFUNDS

As a general rule, Chapters and CSMFO staff **will not issue refunds for attendees who cancel five (5) business day or less before the event.** It is recommended that all meeting notices disclose this refund policy.

Chapters often receive refund requests from attendees prior to the meeting from people who will be unable to attend. If these requests are within five days of the event, the chapter or CSMFO staff may have provided minimum attendance and set the minimum cost from the on-site location for food and seating and also may have been required to pay a facility guarantee fee. Accordingly, you may have to refuse refunds to those people who have not given you adequate notice.

Occasionally, a chapter or CSMFO staff may also receive a refund request from an attendee after the meeting because they were unable to attend.

However, if there are sufficient funds available, **and there are special circumstances that warrant a refund in the opinion of the Chapter Chair,** the Chapter Chair may use their own discretion to provide **a future meeting credit for the attendee(s) and can in limited circumstances** request that CSMFO staff issue a refund.

May 15, 2023

- Intro- new CSMFO Commercial Partner Committee. Chair Neil Murthy provided their goal to create a speaker inventory with virtual/in person preference; regional in person preference; experience; possible topics, etc. by end of 2023
- Provided final feedback on post chapter meeting attendee survey to the Admin committee
- Decided to let chapters set their own meeting incentives & pricing rather than standardizing rates
- Decided there is no need to purchase alternate banners AND that Banners are no longer required to bring to the annual conference

March, 20, 2023

- Introduced [Del Donatien as CSMFO](#) Staff for Chapter Support
- Provided feedback to CSMFO Admin Committee on standard meeting survey to attendees
- Provided feedback to CSMFO Staff on updates to Online Chapter Meeting information form
- Direction to edit Handbook for no refunds within 1 week of event unless chapter provides otherwise
- Reminder about using CSMFO [MASTER CALENDAR](#)
- Identified barriers to hosting in-person chapter meetings on college campus
- NEXT TOPICS: Banners, Incentives, Pricing standardization, billing in-lieu of payments, handbook edits

Feb 2, 2023 (Conf) Meeting Action Summary

- Introduced BIFF to the attendees of Chapter Leadership Breakfast
- 2023 potential topics: Locations; Pricing; Incentives; more on Billing, Basecamp Tutorial

Dec 12, 2022 Meeting Action Summary

- Chapter leadership changes: Welcome Nadia (Central Coast-thank you Brigitte), Tori (Inland-thank you Veronica), Jennifer & Rae (San Gabriel-thank you Kyle), Susan & Dave (Sacramento- thank you Alberto)
- Banner update (any outstanding)
- Send your 2022 Annual Report to CSMFO ED Jean Rousseau by mid-January
- SMA support review: (1) For chapter reimbursements, use the Excel form in Basecamp; (2) to invoice sponsors, send contact info and amount to Kory; (3) notify Kory ASAP of meeting change dates; (4) SMA will send a list of “unpaid” registrations to each chapter
- Marcus will continue as 2023 Chapter Liaison

Sept 19, 2022 Meeting Action Summary

- Identified gap in Chapters having details behind their Finance Report balances
- Chapters will schedule Zoom Focus Group for “Early in Career” members to support Ad Hoc
- Feedback provided on proposal that could allow Commercial member partners to serve as “Co-Vice Chair” or interim Chair or Vice Chair
- Discussed best practices on getting sponsors (just ask “Tori” ;-); use your distribution list to ask for sponsors. A sponsor can cover up to 50% of one event. Will review guideline that prohibits a sponsor to only one event per year
- Rich Lee will assume office Dec 1st as President Scott Catlett will be moving out of state. I will continue into 2023 as Past President and remain as your Chapter Chair Liaison
- Your 2023 schedule of events is due to Jean (Exec Director) by November 1st
- Confirmed to contact Kory Adams or Lilly Tong for Chapter Chair support

July 18, 2022 Meeting Action Summary

- Final review and edits of 2022 Chapter Chair Handbook for Aug Board Meeting
- Chapter Chair Banner design reviewed and finalized for Aug Board Meeting
- How to reactivate North East and North West Chapters

May 16, 2022 Meeting Action Summary

- Congratulations Kyle- there are 20 chapters
- Provided comprehensive edits to the 2022 Chapter Chair Handbook

March 21, 2022 Meeting Action Summary

- Sarah/SMA/Marcus: Gave Basecamp access to all chapter leadership; update Chapter leadership list
- Marcus: Sent 2020 Chapter Chair Handbook with edits
- Debbie: Shared template for sponsorships
- Marcus: Confirm status of prior Dropbox resources
- Marcus: Recommend primary location for resources and discussion format (Knowledge base vs Basecamp)
- Marcus: Formed Banner subcommittee with Barbara Arenado, Dawn Burns, Debbie Rosales, Jennifer Pope & Michelle Bannigan

Feb 17, 2022 Meeting Summary (Conference Chapter Chair Breakfast)

- Banners (order replacement vs redesign). Redesign seems timely to have an easier to carry sign
- Chapter Chair handbook update &/or overview
- How to improve members being assigned to Chapters (distribution lists/knowledge base)
- How to support contacting new CSMFO members
- Policy- should there be CSMFO or Chapter level limitation on attendance (concern about losing “local” feel)
- Policy- should there be a policy or guidance for Chapter pricing (and/or member vs non-member consistency)

Questions:

- How the CPE Process works for Chapter Meetings?
- How best to share ideas and questions within Chapter leadership?
- How can CSMFO improve updates to the Master Calendar?



COMMERCIAL PARTNERSHIP COMMITTEE AGENDA

Date: Tuesday, July 11, 2023

Time: 11:00 a.m.

<https://us06web.zoom.us/j/83492889335?pwd=YlhLUkZQcE80aUliYmdHYjc2dXlQUt09>

or by phone +1 669 900 6833 US

Meeting ID: 834 9288 9335

Passcode: 681959

Members Present:

Neil Murthy, Chair

Mark Petrasso, Vice-Chair

Joan Michaels Aguilar, Senior Advisor

Scott Catlett, Senior Advisor

Agenda Items

1. Basecamp for Resources (Neil)
2. Chapter Chair Resource (Neil) **Working toward first draft of Chapter Chair Resource by next month.**
 - a. Rough Draft in Basecamp
 - b. Execution Plan
 - i. Add Known Speakers
 - ii. Outreach to Commercial Members
 - iii. Communications Committee Blast to Commercial Members
 - iv. Review with Chapter Chair Committee
 - c. Option to submit speaking request on the website in the future
3. Website Update (Neil)
 - **Tim Seufert is has been providing feedback on website.**
4. Commercial Member Outreach (Non-Renewal or Dropped) (Joan)
 - **Who would be a good contact person to follow up to renew membership?**
 - **Email to staff@csmfo.org**
 - **-Want to confirm this does not cause overlap with Membership committee efforts**

5. Leader for September Commercial Member Roundtable

- Working on Commercial member roundtable meeting for September, looking to focus on ROI for Commercial members.
- Discussion of how best to engage.
- Timeline of activities that led to relationship with Public Agency.
- Could use support from SMA for clean up.
 - There are two entries on the website for the Roundtable meeting.
 - Please delete the one titled 'CSMFO's Commercial Roundtable'.
 - To confirm, let's have someone at the ready to host the meeting or delegate the host to me prior to the meeting.



Dedicated to Excellence in Municipal Financial Management

CSMFO FINANCE COMMITTEE

Date: July 11, 2023, 9am

Members:

Margaret Moggia, Chair
Brian Mohan, Vice Chair
Amber Johnson, Board Liaison
John Adams, Senior Advisor
Drew Corbett, Senior Advisor
Stephen Parker, Member
Jackie Rice, Member
David O'Toole, Member
Grace Castaneda, Member

Present: Brian, Margaret, Grace, Drew, John, Dave, Amber, Stephen

AGENDA / [Minutes](#)

1. 2023 Action Plan Development

Long Term Financial Plan – [Lead by Stephen, John, Drew](#)

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

Action Item: Prepare for August 2023 Board meeting

Financial Reporting [Lead by Brian, Grace, supported by Jackie](#)

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

Action Item: Discuss Budget Timeline

Policy and Procedures [Lead by Dave, Amber and Margaret](#)

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

Action Item: Review suggested edits to Policies and Procedures Manual and discuss open questions

.

2. Other Discussion Items

- June 2023 Financial Statements (if available)



Dedicated to Excellence in Municipal Financial Management

CSMFO FINANCE COMMITTEE

Date: August 8, 2023, 9am

Members:

Margaret Moggia, Chair
Brian Mohan, Vice Chair
Amber Johnson, Board Liaison
John Adams, Senior Advisor
Drew Corbett, Senior Advisor
Stephen Parker, Member
Jackie Rice, Member
David O'Toole, Member
Grace Castaneda, Member

Present:

AGENDA

1. August Board Meeting
 - Board report on Long Range Financial Plan
 - Committee Update
2. Budget Development
3. Conference Committee (attachments)
4. Monthly Financial Statement Review
 - July 2023 Financial Statements (attachment)
5. Policies and Procedures Manual (August 4 update)
6. 2023 Action Plan Development

Long Term Financial Plan – [Lead by Stephen, John, Drew](#)

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

Action Item: Prepare for August 2023 Board meeting

Financial Reporting [Lead by Brian, Grace, supported by Jackie](#)

- Review of Chart of accounts

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

Policy and Procedures [Lead by Dave, Amber and Margaret](#)

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

7. Other Discussion Items

- Schedule another call to review Policies and Procedures updates



MEMBERSHIP COMMITTEE AGENDA

Date: Thursday, July 6, 2023

Time: 11:00 a.m.

Zoom: <https://us02web.zoom.us/j/83351813493?pwd=aDUrYUNHWGkxRW5rWm9xaEkxSWFWZz09>

or by phone +1 669 900 6833

Meeting ID: 833 5181 3493

Passcode: 309258

Agenda Items

1. Board Updates (Craig / Debbie)
 - a. Board meeting August 16, 2023; San Mateo
 - b. Committee Chair meeting July 11, 2023
2. On-Going Programs
 - a. Cohort Program Update (Kate/Cohort Advisor)
 - i. Program updates
 - ii. Budget Input Submitted
 - b. Virtual Engagement Activities Update (Allison)
 - i. Upcoming Activities
 - ii. 2024 Program
 - c. Mentorship Program Update (Jennifer)
 - i. 2023 Program
3. 2023 Action Plan
 - a. Member benefits session – Conference (Steve / Jenn W)
 - b. Volunteer brochure update (Debbie)
 - i. Meeting with David (SMA) 7.6.23 afternoon
 - c. Website update (Jenn W)
 - i. Membership Content
 - ii. Cohort Page
 - iii. Mentorship Page
 - iv. Virtual Engagement
 - d. Bulletin boards at conference for interest (Debbie) – future item

- e. Market to decision makers (Debbie)
 - i. Grassroots effort
 - ii. Developing Questions to guide discussion
 - iii. Evaluating who to send questions to and how
- 4. Conference Planning
 - a. Timing
 - b. Ribbons
 - c. Swag
- 5. Next Meeting – Thursday, August 3, 2023

Other discussion –

Entry-level Trainings - how to provide membership benefits to these members whether it be CSMFO provided trainings or connections to other organizations. Should bring this topic to discuss with the board. ABC class coming soon.

PPAC -Pas-Presidents Advisory Committee had a meeting, may get this going soon.

Membership Committee

May 4, 2023



Agenda

Board Updates

Ongoing Programs

- Cohort
- Virtual Engagement
- Mentorship

2023 Action Plan Update

Board
Updates

Board Update

Committee Chair Meeting

Ongoing Programs

Cohort

Virtual Engagement

Mentorship



A 3D rendering of a white puzzle with one red piece standing out. The puzzle pieces are interlocking, and the red piece is positioned in the lower right quadrant of the image. The background is a light gray gradient.

Strategic Goals

2023 Action Plan

- Conference – Member Benefits Session

- Volunteer Brochure Update

- Website Update

- Bulletin Boards at Conference

- Market to Decision Makers

Strategic Goals

Volunteer Brochure Update





CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS
Dedicated to Excellence in Municipal Financial Management

VOLUNTEER OPPORTUNITIES

The California Society of Municipal Finance Officers (CSMFO) is a community of individuals who dedicate their lives to civil service and promote excellence in financial management through innovation, continuing education and professional development. Those who volunteer to support the CSMFO mission—on a committee, at the chapter level or as a member of the Board—will tell you the value they receive from their active involvement with CSMFO is immeasurable.

For those individuals who are ready to take on a greater role and begin contributing to the strength of the government finance profession, we

Committee participation requires approximately 2-4 hours per month.
Officer positions are appointed by the incoming President at the beginning of each year, but member positions are open to appointment by the Committee Chair year-round. Meetings are generally conducted by conference call.

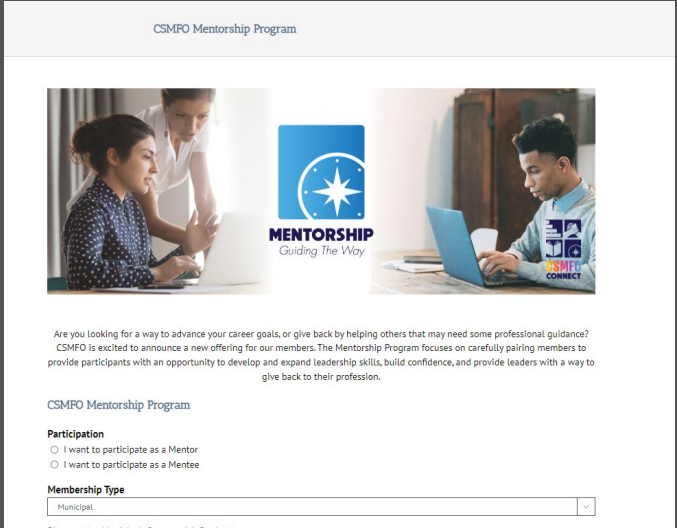
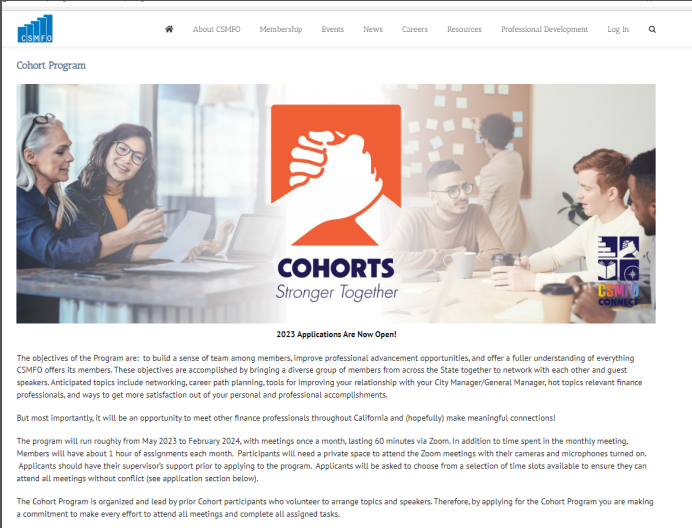
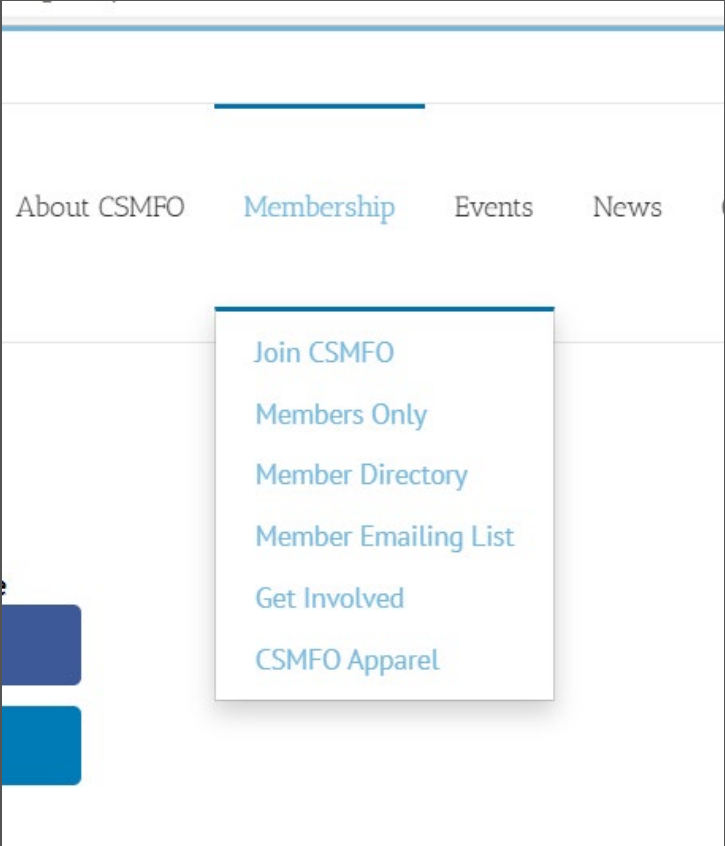
- **Administration Committee:**
Reviews monthly CSMFO financial reports; reviews and updates policies and procedures as needed; manages contracts; conducts annual consultants' survey.
- **Career Development Committee:**
Manages CSMFO's educational offerings, including scheduling in-person courses, webinars and Weekend Training; collaborates with other organizations as it may meet the needs of CSMFO members; works with CSMFO Coaching Program consultant.
- **Conference Site Selection Committee:**
Solicits and prescreens locations and recommends to the Board the sites for future Annual Conferences.
- **Membership Benefits Committee:**

Other Participation.

- **League Policy Committee Representatives:**
League Policy Committee Representatives are appointed annually in October for a one-year term beginning the following January. Attendance at the meetings is mandatory, and reporting to the CSMFO Board after each meeting is requested. Please visit the League of California Cities' website for information on specific committees at www.cacities.org.
Approximate time commitment: 3-4 in-person meetings annually. Some travel is required.
- **CAFR/Budget Reviewers:**
Each year, CSMFO receives approximately 100 award

Strategic Goals

Website Update



Strategic Goals

Marketing to Decision Makers

Video promoting CSMFO

Testimonials

Grassroots Effort

Talking Points

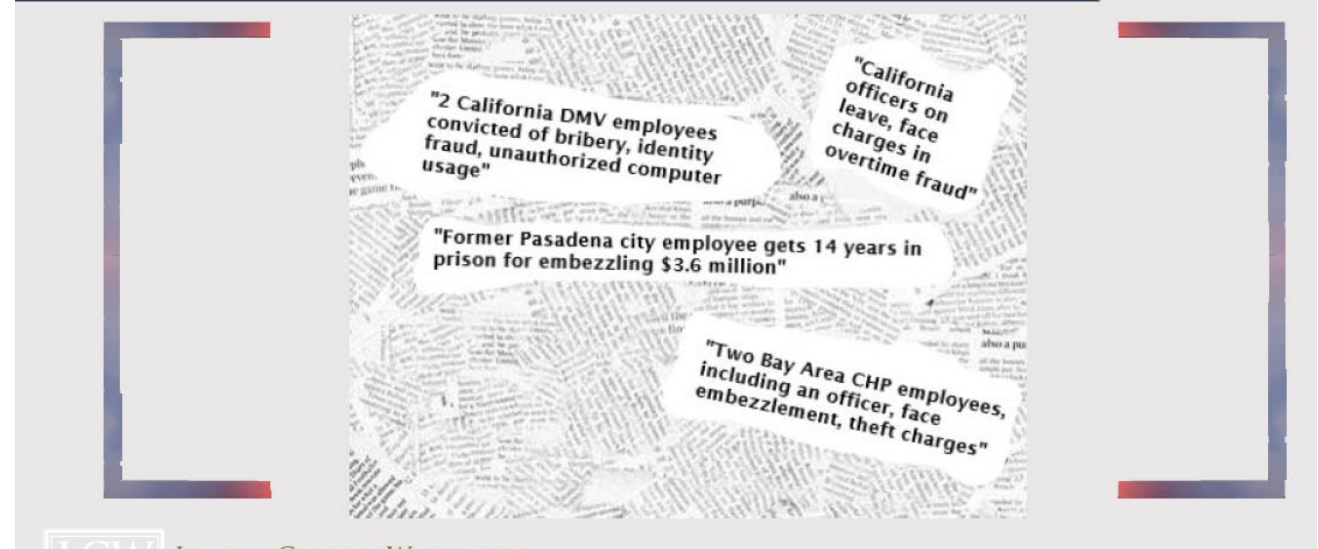
Training Opportunities

We Are in This Together

Recruiting Tool

Strengthen Commitment to
Vocation to reduce Turnover

Public Perception: Ripped From the Headlines



Strategic Goals

Marketing to Decision Makers

Share memorable moment from CSMFO

Advice to incoming CSMFO leader

Favorite CSMFO Event, Why

CSMFO is family, how would you describe your closest CSMFO Colleagues

Why should someone join?

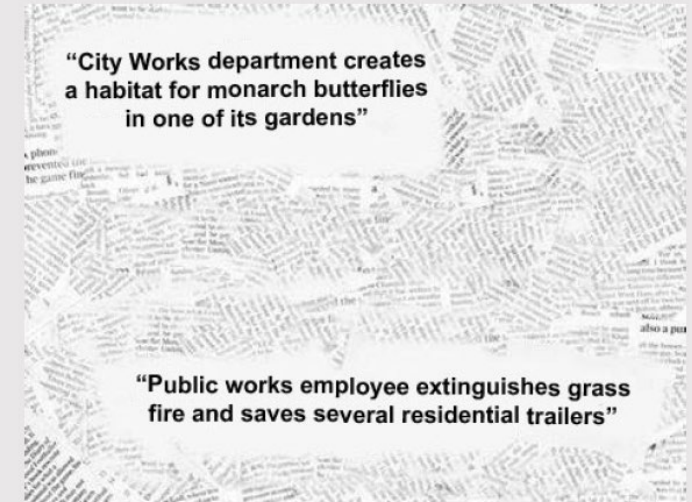
At what point in your career would you benefit most from CSMFO?

How has your agency benefited from staff's involvement in CSMFO?

How did you get involved?

What have you gained personally / professionally?

Public Perception: Ripped From the Headlines





Committee
Corner
Let's Celebrate!



MEMBERSHIP COMMITTEE MINUTES

Date: Thursday, June 1, 2023

Time: 11:00 a.m.

Zoom: <https://us02web.zoom.us/j/83351813493?pwd=aDUrYUNHWGkxRW5rWm9xaEkxSWFWZz09>

or by phone +1 669 900 6833

Meeting ID: 833 5181 3493

Passcode: 309258

Agenda Items

1. Board Updates (Craig / Debbie)
 - a. Board meeting June 15, 2023; virtual
 - b. Committee Chair meeting July 11, 2023
2. On-Going Programs
 - a. Cohort Program Update (Kate/Cohort Advisor)
 - i. Program updates - 20 people applied, next Thursday meeting, meeting will go from June to conference, participants have buddied up and can connect around the cooler, creation of a playbook for advisors to use but overall it is up to advisor how they want to proceed
 - b. Virtual Engagement Activities Update (Allison)
 - i. Scattegories – June 13th – can bring others and participate in a conference room together.
 - c. Mentorship Program Update (Jennifer)
 - i. 2023 Program – communications went out through email Friday May 26th with an article and check-in, not all participants have been added to Knowledge base waiting on confirmation that it has been resolved, then communication can go through there, looking at possible software to do matches next year, looking for speaker and dates for future online event.
3. 2023 Action Plan
 - a. Member benefits session – Conference (Steve / Jenn W) June 23rd next meeting, looking for recommendations on changes
 - b. Volunteer brochure update (Debbie) Debbie updating this and will bring back to July meeting

- c. Website update (Jenn W) – Meeting back in March, waiting to see when meeting again. It was mentioned that CSMFO connect is hard to navigate, will take that back to the group
 - d. Bulletin boards at conference for interest (Debbie) – future item
 - e. Market to decision makers (Debbie) – scheduling meeting with Mark, Felicia, Debbie and Karla to work on marketing plan. Margaret and Jean reaching out to other organizations for connections.
4. Next Meeting – Thursday, July 6, 2023

Other discussion –

Entry-level Trainings - how to provide membership benefits to these members whether it be CSMFO provided trainings or connections to other organizations. Should bring this topic to discuss with the board. ABC class coming soon.

PPAC -Pas-Presidents Advisory Committee had a meeting, may get this going soon.



MEMBERSHIP COMMITTEE MINUTES

Date: Thursday, July 6, 2023

Time: 11:00 a.m.

Zoom: <https://us02web.zoom.us/j/83351813493?pwd=aDUrYUNHWGkxRW5rWm9xaEkxSWFWZz09>

or by phone +1 669 900 6833

Meeting ID: 833 5181 3493

Passcode: 309258

Present for meeting: Debbie, Kate, Lauren, Mark, Felicia, Jean, Neil, Tori, Craig, Karla, Carol

Agenda Items

1. Board Updates (Craig / Debbie)

Craig - Long-term organization plan discussed at last meeting. May have regular, incremental, increases to dues

- a. Board meeting August 16, 2023; San Mateo
- b. Committee Chair meeting July 11, 2023

2. On-Going Programs

a. Cohort Program Update (Kate/Cohort Advisor)

i. Program updates

Tori – Had 1st official meeting on June 8th. 4 leaders for 1 cohort. Some people were absent. Played fun get-to-know you activities. First planning meeting occurred on June 15th. The Cohort leaders are working on getting the guest speakers. Next cohort meeting is July 13th. One of the mentors will attend the upcoming meeting. Expecting more participation from the Cohort members due to communication prior to joining.

ii. Budget Input Submitted

b. Virtual Engagement Activities Update (Allison)

10 people participated in Scattegories event. Zoom link did not get sent out ahead of time. City of Beaumont participated as a group. Is it worth the effort due to the limited participation. Karla didn't know what Scattegories is. Perhaps a video on how to play.

Upcoming Activities

September event to collect summer vacation photos and post online. Neil will assist with getting the word out. Virtual engagement started during remote meetings.

2024 Program

Review whether events are bringing in people that otherwise wouldn't participate

c. Mentorship Program Update (Jennifer)

i. 2023 Program

Working to ensure good matches and ensure engagement. Planning a September meeting with a presenter on public speaking. Working to encourage mentees to become mentors. Identifying resources for participants. Jean is developing statistics for past five years and requested information related to the Mentorship and Cohort programs. Debbie is looking for software that will develop the matches and maintain the history.

3. 2023 Action Plan

a. Member benefits session – Conference (Steve / Jenn W)

b. Volunteer brochure update (Debbie)

i. Meeting with David (SMA) 7.6.23 afternoon

Debbie found a brochure from 2016. Working with David to revise and get out to the committees to take to their meetings for review and amend.

c. Website update (Jenn W)

Need to link the Membership programs to the committee tab. Should the CSMFO store be under the committee? Commercial Roundtable would like to attend a meeting to give feedback on a marketplace location for commercial members.

i. Membership Content

ii. Cohort Page

iii. Mentorship Page

iv. Virtual Engagement

d. Bulletin boards at conference for interest (Debbie) – future item

e. Market to decision makers (Debbie)

Felicia, Karla, Mark and Debbie are working on a video with testimonials to represent what CSMFO does. Show how organizations can use CSMFO as a recruiting tool. Showcasing how CSMFO can change the public perception of government. Jean said they are developing a beginner class to aid in the transition from private to public. Use CSMFO to assist with succession planning. Lauren would like to see the discussions at the chapter level. Karla recommended archiving testimonials to be used on website or in brochures. Could have a corner to videotape testimonials at the conference.

i. Grassroots effort

ii. Developing Questions to guide discussion

iii. Evaluating who to send questions to and how

4. Conference Planning

- a. Timing
- b. Ribbons
- c. Swag

5. Next Meeting – Thursday, August 3, 2023

Jean will work with SMA on getting meeting on calendars for any changes

Other discussion –

Entry-level Trainings - how to provide membership benefits to these members whether it be CSMFO provided trainings or connections to other organizations. Should bring this topic to discuss with the board. ABC class coming soon.

PPAC -Pas-Presidents Advisory Committee had a meeting, may get this going soon.



**Agenda, CSMFO Annual Conference Program Committee Planning Meeting
Friday, July 7, 2023, 3:00-4:00 p.m.**

**CSMFO Annual Conference
May the Magic of Finance Be With You
January 30 – February 2, 2024 / Anaheim, CA**

<https://us02web.zoom.us/j/81790812174?pwd=ckhHbzkyVkI0d3JyamIxdlV6L1VYQT09>
**Or Telephone: Dial (for higher quality, dial a number based on your current location)
408-638-0968 or 669-900-6833
Meeting ID: 817 9081 2174
Passcode: 354857**

Please remember to mute your phone or computer speakers if you are going to talk to people in your office or make other noise during the call. Also, do not place the call on hold if you have music or other recordings while on hold.

ABSENT:

- | | |
|--|----------------|
| 1. Update on concurrent session submittals – Harriet | 3:00 – 3:05 pm |
| 2. Review guidelines for program development – Laura | 3:05 – 3:10 pm |
| 3. Review general schedule for program development – Harriet | 3:10 – 3:15 pm |
| 4. Discuss topics to cover at the 2024 Conference – Laura | 3:15 – 3:35 pm |
- a. Accounting & Financial Reporting
 - i. GASB update
 - ii. Year-end close
 - iii. Capital asset accounting
 - iv. Accounting for CFDs, LLMD, special districts, development impact fees
 - b. Budget & Financial Planning
 - i. Actuarial 101
 - ii. Basics of negotiations (labor, economic development, contracts)
 - iii. Economic development fundamentals
 - iv. CalPERS update
 - v. Budget preparation
 - c. Financial Management
 - i. Best practices in purchasing
 - ii. Risk management basics
 - iii. FLSA
 - iv. Legislative update
 - v. GFOA update on federal legislation
 - vi. Internal control, including in a small organization
 - vii. Grants management
 - viii. Procuring financial services (including banking services)
 - d. Special District Financial Management

- e. Innovation & IT
 - i. Areas vulnerable to fraud
 - ii. Cybersecurity
 - iii. Business continuity/cybersecurity
 - f. Leadership & Management
 - i. Ethics
 - ii. Performance management (proactive/career advancement, poor performance)
 - iii. HR 101 (supervision, etc.)
 - iv. Political strategies to get things done
 - g. Treasury & Debt Management
 - i. Debt accounting
 - ii. Cash and investment accounting (pooled cash, investment transactions, allocation of interest)
 - h. Best Practices (rotate through series), including real-life examples (coordinate with Professional and Technical Standards)
5. Discuss pre-conference topics – Laura 3:35 – 3:55 pm
- a. Proposed for 2024
 - i. Water/waste water rates 101 – Sanjay Gaur et al (half day)
 - ii. Roll-out of Financial Management & Analysis – Session I (Modules 1 & 2)
New Core Course – David Cain and Scott Catlett (full day)
 - iii. Enterprise Accounting (half day)
 - iv. Preparing an ACFR
 - b. 2023 (Sacramento)
 - i. Leading, Learning, and Growing the Team for Tomorrow – Phil Bertolini, Drew Corbett, Karan Reid, Ernie Reyna (full day)
 - ii. Fundamentals of Municipal Taxation: Property, Sales, and Other Local Taxes – Michael Coleman (full day)
 - iii. It's Your Close, Marty! Something's Gotta be Done about Your Close! – Amy Meyer (Maze), David Alvey (Maze), Alberto Preciado (half day)
 - iv. Pension Basics: Everything you Need to Know to be Comfortable
Communicating Core Mechanics and Risks Regarding your Defined Benefit Plan– Todd Tauser (Segal) and Debby Cherney (half day)
 - c. 2022 (San Diego)
 - i. Sharpening Fiscal Foresight... Through the Lens of Priority Based Budgeting – Seeing Things Differently (Jon Johnson)
 - ii. Becoming a "Debt"-I Master: Controlling Your Next Municipal Debt Issuance (Kevin Mascaro, Darren Hodge, Tyler Old, Cyrus Torabi)
 - iii. The Art of Communicating for Finance Directors: Building the Skills to Speak and Write to Influence Decision Makers (Bertolini)
 - iv. Where do You Want to be Tomorrow, or Next Year? Career Advancement Through the Lens of Professionals Who can Help You get There (Matt Hawkesworth, Tony Dahlerbruck, Terra Saltzman-Baker) (1/2 day)
 - d. 2021 (Virtual)
 - i. Water and Wastewater Rates Workshop: 101 (Sanjay et al)
 - ii. The Leader in All of Us: Leadership in the Next Normal (Bertolini)
 - e. 2020 (Anaheim)
 - i. Oh No, Another Grant! Now What? (EMWD)
 - ii. Building a Better Budget: Best Practices and Insightful Perspectives for the Budget Practitioner
 - iii. Money Talks: The Art of Speaking About Government Finance! (Bertolini)
 - iv. Doing the Right Thing when it is Hard: Living Your Ethics in Tough Situations (1/2 day)
 - f. 2019 (Palm Springs)
 - i. The Art of Public Speaking for Finance Officers: Can You Hear Me Now? (Bertolini)
 - ii. Everything You Ever Wanted to Know About Bonds (but Were Afraid to Ask) (Debby Cherney et al)

- iii. Fundamentals of Municipal Revenues: Taxes
- g. 2018 (Riverside)
 - i. Successful Leadership Skills for Finance Directors (Kupchin)
 - ii. Mission Critical – Getting Through a Successful ERP Implementation (Bertolini/Hackelman)
 - iii. Rates 101: The Fundamentals of Conducting a Water and Wastewater Rates Study (Sanjay et al)
- h. 2017 (Sacramento)
 - i. Fundamentals of Municipal Revenues: Fees, Rates, Charges, and Land-Based Financing Tools (Coleman/Seufert)
 - ii. What Every Finance Professional Should Know About Large Complex Technology Implementations (Bertolini/Hackelman)

6. Next Call: July 14, 2023 (Happy Bastille Day!)

3:55 – 4:00 pm



**Agenda, CSMFO Annual Conference Program Committee Planning Meeting
Friday, July 28, 2023, 3:00-4:00 p.m.**

**CSMFO Annual Conference
May the Magic of Finance Be With You
January 30 – February 2, 2024 / Anaheim, CA**

<https://us02web.zoom.us/j/81790812174?pwd=ckhHbzkyVkI0d3JyamIxdlV6L1VYQT09>
**Or Telephone: Dial (for higher quality, dial a number based on your current location)
408-638-0968 or 669-900-6833
Meeting ID: 817 9081 2174
Passcode: 354857**

Please remember to mute your phone or computer speakers if you are going to talk to people in your office or make other noise during the call. Also, do not place the call on hold if you have music or other recordings while on hold.

ABSENT: David, Karan

1. Concurrent Session proposals – Harriet 3:00 – 3:20 pm
- a. Review track designation changes
 - i. 2 - Power Query: Transforming Local Government Data
Financial Management → Innovation & IT
 - ii. 16 - Cash Flow Forecasting Made Easy
Budget/Financial Planning → Treasury & Debt Management
 - iii. 30 - The Fed: Friend or Foe?
Financial Management → Treasury & Debt Management
 - iv. 36 - Dynamic Compensation Strategies for Unprecedented Times
Budget/Financial Planning → Financial Management
 - v. 56 - Prop 218: The Force Awakens in Special District Compliance
Budget/Financial Planning → Financial Management **OR** Special District/Utility
Financial Management
 - vi. 63 - Unlocking Compliance Magic - Mastering Development Impact Fees
Budget/Financial Planning → Financial Management
 - vii. 67 - Evolving Financial Reports: Engaging Data with Impact
Financial Management → Accounting/Financial Reporting
 - viii. 75 - A Perfect Storm: Stormwater Costs in a Prop 218 Environment
Budget/Financial Planning → Utility Financial Management
 - ix. 78 - A Musical Look at the Economy and Investments
Financial Management → Treasury & Debt Management
 - x. 80 - The Force Will Be With You: How to Govern Investments
Financial Management → Treasury & Debt Management
 - xi. 87 - On Stranger Tides: When Economic Theory Breaks Down
Financial Management → Treasury & Debt Management
 - xii. 91 - No Pixie Dust Needed: Delivering a Magical Financial Update
Financial Management → Treasury & Debt Management

- xiii. 94 - Shining the Light on Energy Savings Performance Contracts
Financial Management → Budget/Financial Planning
 - xiv. 100 - Alphabet Soup: How Finance Directors can Help Their Cities
Budget/Financial Planning → Treasury & Debt Management
 - xv. 104 - Facing Down the Fear of Back-Office Transformation
Treasury & Debt Management → Innovation & IT **OR** Financial Management
 - xvi. Others?
 - b. Review Recommended Session Tracker
2. Discuss pre-conference topics – Laura 3:20 – 3:40 pm
- a. Proposed for 2024
 - i. Water/waste water rates 101 – Sanjay Gaur et al (half day) - **yes**
 - ii. Roll-out of Financial Management & Analysis – Session I (Modules 1 & 2)
New Core Course – David Cain and Scott Catlett (full day) - **yes**
 - iii. Michael Coleman Revenue or Fees class (full day) - Mary
 - iv. Soft skills – succession planning, Bertolini – Mary, Margaret M., HVC
 - v. Repeat of Phil's class from last year? Or same team, different topic?
 - vi. Communication workshop (Brenda Viola - information attached)
 - 1. Concurrent session = ranges from \$2,500, plus travel costs
 - 2. Fees subject to discussion/negotiation
 - 3. www.brendaviola.com
3. Next Call: August 4, 2023 3:40 – 3:45 pm
- a. Tracks reporting out – Group A
 - i. Budget/Financial Planning – Mary/Jennifer & Stephen & David
 - ii. Special District/Utility Financial Management – Margaret O./Margaret M. & Laura
 - iii. Leadership & Management – Laura/Viki & Mary
 - iv. Treasury & Debt Management – Margaret M./Karan & Dennis

Composition of sessions

Early Bird (1/31)	7
Featured Speakers	3 (2 from the Program Committee; Michael Coleman & Chris Thornberg)
Concurrent	64

We have a total of 71 sessions (up to 7 early bird and 64 concurrent sessions). The objective is to have the following number of sessions (give or take) for each Track (including the possibility of repeating some sessions):

	<u>Rec</u>	<u>Conf</u>	<u>Maybe</u>	<u>Total</u>
○ 10-12 Sessions Accounting & Reporting	0	0	0	0
○ 10-12 Sessions Budget & Financial Planning	0	0	0	0
○ 10-12 Sessions Financial Management	0	0	0	0
○ 4-6 Sessions Utility Financial Management	0	0	0	0
○ 9-10 Sessions Innovation & IT	0	0	0	0
○ 7-9 Sessions Leadership and Management Skills	0	0	0	0
○ 9-10 Sessions Treasury and Debt Management	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	0	0	0	0

Topics to Cover at the 2024 Conference

- Accounting & Financial Reporting
 - GASB update
 - Year-end close
 - Capital asset accounting

- Accounting for CFDs, LLMD, special districts, development impact fees
 - Calculation of separate appropriation limit for CFDs?
- Budget & Financial Planning
 - Actuarial 101
 - Basics of negotiations (labor, economic development, contracts)
 - Economic development fundamentals
 - CalPERS update
 - Budget preparation
 - Long-term forecasting
- Financial Management
 - Best practices in purchasing, including procurement basics
 - Risk management basics
 - FLSA
 - Legislative update
 - GFOA update on federal legislation
 - Internal control, including in a small organization, including fraud (detection/prevention)
 - Grants management
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 - HR 101 (supervision, etc.)
 - Political strategies to get things done
- Treasury & Debt Management
 - Debt accounting
 - Cash and investment accounting (pooled cash, investment transactions, allocation of interest)
 - E-payables
- Best Practices (rotate through series), including real-life examples (coordinate with Professional and Technical Standards)

Pre-Conference Sessions from Prior Years

- 2023 (Sacramento)
 - Leading, Learning, and Growing the Team for Tomorrow – Phil Bertolini, Drew Corbett, Karan Reid, Ernie Reyna (full day)
 - Fundamentals of Municipal Taxation: Property, Sales, and Other Local Taxes – Michael Coleman (full day)
 - It's Your Close, Marty! Something's Gotta be Done about Your Close! – Amy Meyer (Maze), David Alvey (Maze), Alberto Preciado (half day)
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 - What Every Finance Professional Should Know About Large Complex Technology Implementations (Bertolini/Hackelman)

CSMFO ANNUAL CONFERENCE PROGRAM COMMITTEE

Broad Guidelines

- Keep in mind that we want to ensure our program addresses all topics that should be of interest to CSMFO members, including current hot topics, basic skills for up-and-comers, and topics of interest to special districts.
- Plan on identifying sessions that we may want to repeat.
- Be cognizant of not using the same “usual suspects” speakers year after year.
- Although some firms submit multiple proposals, generally only one-two should be selected.
- Although some commercial members will be proposed for several sessions, each commercial member should generally only participate in one concurrent session.
- Although some proposals include several speakers from the same firm for a concurrent session, generally only one person from a firm should be included on a panel.
- Generally, each concurrent session should include at least one government member as a panel participant.
- The maximum number of speakers on a panel is three.
- **General sessions** are informational in nature and present material of importance to all conference attendees. Examples include an economic update, or a presentation from the State Legislative Analyst or State Treasurer. The Program Committee generally proposes General sessions.
- **Keynote sessions** are inspirational/motivational in nature and are considered to be of interest to all conference attendees. The Host Committee generally proposes Keynote sessions.

Suggested Steps for Program Development

- a) Review prior years' programs and identify “standard/foundational” offerings (i.e., those that should be offered every year)
- b) Review Call for Sessions submittals
 - a. The Call for Sessions form will include criteria and a requirement to make sure proposed speakers are actually available during the timeframe of the conference.
 - b. The Call for Sessions period will commence by the middle of May and will conclude by the end June; the document will be in Drop Box, with the track for each session noted in the upper right-hand corner.
- c) Identify additional topics that should be included:
 - a. Additional basics
 - b. “Hot” topics
- d) Review GFOA, CMTA, and CalPELRA programs for sessions that fill gaps identified in previous step.
- e) Identify subject experts for needed sessions and make contact, as appropriate.

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CURRENT YEAR TRACKS AND LEADERS/CO-LEADERS

TRACK	LEADER	CO-LEADER(S)
Accounting & Financial Reporting	Dennis Kauffman	Stephen Parker, Jennifer Wakeman
Budget/Financial Planning	Mary Bradley	David Cain, Stephen Parker, Jennifer Wakeman
Financial Management	Karan Reid	Mary Bradley, David Cain, Margaret O'Brien
Special District Financial Management	Margaret O'Brien	Margaret Moggia, Laura Nomura
Innovation & IT	Stephen Parker	Viki Copeland, Rich Lee
Leadership & Management	Laura Nomura	Mary Bradley, Viki Copeland
Treasury & Debt Management	Margaret Moggia	Dennis Kauffman, Karan Reid

PRIOR YEAR TRACKS AND LEADERS/CO-LEADERS

TRACK	LEADER	CO-LEADER(S)
Accounting & Financial Reporting	Laura Nomura	Dennis Kauffman, Jennifer Wakeman
Budget/Financial Planning	Karan Reid	Mary Bradley, Dennis Kauffman
Financial Management	Mary Bradley	Margaret Moggia, Karan Reid
Special District Financial Management	Margaret Moggia	Jennifer Wakeman, Margaret O'Brien
Innovation & IT	Margaret O'Brien	Laura Nomura, Ernie Reyna
Leadership & Management	Ernie Reyna	Viki Copeland, Mary Bradley
Treasury & Debt Management	Dennis Kauffman	Margaret Moggia, Karan Reid

63. How to be Heard (without Screaming!)

in list [Paid Presenters](#)

Labels

Notifications



Watch



Description

How to be Heard (without Screaming!)

List a suggested session title:

How to be Heard (without Screaming!)

Session Description:

Have you ever felt like the teacher in a Peanuts cartoon? Your lips are moving...but no one's really HEARING you. It's one thing to put information OUT - but how do you get THROUGH? That's the art of effective communication, and this workshop will reveal tools to help you be heard, including the power of preparation, sound bites (not just for TV interviews!), bridging back to your talking points, and the secret to eloquence.

Whether making a case for budget dollars, speaking at a podium, being interviewed by a reporter, or simply speaking up in a staff meeting, your voice is important. Brenda Viola's "HEARD" method was developed during her years as a news anchor/reporter and also addresses the pitfalls of speaking effectively while underscoring the importance of listening, too. Good communication is a key to success in business and in life. This session will empower you to connect the dots to get your message across.

Learning Objectives

Learn how to:

- Prepare a succinct message and a plan to execute that message. No more "winging" it in important conversations or presentations!
- Expect pushback and anticipate critique, skepticism, and scrutiny. When you are prepared for naysayers, you've got ready answers. This component also addresses how to NOT take questions personally so you can handle a challenge professionally.
- Bridge back to your intended takeaway. When you know what the end goal is, you can head toward it (despite detours or distractions). Methods to ensure your desired message "lands" from a reporter's notebook are revealed!

Please select categories for your suggested topic:

Leadership and Management

Are you willing/available to participate in the virtual event 4-6 weeks following the conference?

Yes

Recommended Speaker:

Name

Brenda Viola

Title

President

Organization

Vici Communications LLC

Phone Number

6103317317

Email

brenda@brendaviola.com

Submitter

Name

Brenda Viola

Title

President

Organization

Vici Communications LLC

Phone Number

6103317317

Email

brenda@brendaviola.com

Address

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Unit 1/2

La Jolla, California 92037

United States

[Map It](#)

Additional Comments/Instructions

This session has been presented to several GFOA meetings with excellent reviews. Also, I offer The Public Servants' Survival Guide workshop, designed to help public employees avoid burnout and achieve breakthroughs. You can see many of my session offerings at www.brendaviola.com

NOTE: I am not currently a public employee but work WITH many public entities.

Please review your submittal and make sure you can answer all of the items below before clicking "submit":

Yes, the topic is educational, non-commercial, and NOT a sales pitch or marketing for products and/or services.

Yes, my recommended speakers include at least one practitioner from a California public agency.

Yes, there are no more than three (3) recommended speakers, including any speaker who will serve as a discussion leader/moderator.

Yes, all recommended speakers are available during the dates of the conference (January 30 - February 2, 2024).

I have indicated whether I am willing/available to participate in the virtual event 4-6 weeks following the conference.

 **Activity**

[Show details](#)

California Society of Municipal Finance Officers (CSMFO)

Annual Conference Program Committee: Program Development 2024

April 2023

- Contact select presenters and confirm their availability (e.g., GASB, Phil Bertolini, Michael Coleman, CalPERS, Michele Mark Levine (GFOA), etc.)
- Work with SMA to format the E-call for Sessions (Harriet)
- Site visit to Disneyland Hotel
- Begin weekly calls and preliminary work on basic courses and potential new topics

May 2023

- Initiate the Call for Sessions Process (May 10)
- Conference schedule firm
- Based on site visit, determine number of concurrent session rooms needed (7, 8, 9?), taking into account repeat sessions and minimal (if any) room resets
- Strategize on Featured Speakers with Host Committee
- To the extent they are available, review programs for GFOA, CMTA, and CalPELRA conferences

June/July 2023

- Receive Call For Sessions (June 30)
- Review Call for Sessions (Track Captains)
- Finalize other breakout sessions (fundamentals, etc.)

August 2023

- Preliminary speaker expenses to Janet (August 15)
- Preconference set with session descriptions/bios (August 28)

September 2023

- Preliminary sessions for website (Registration to October 2)
 - Information to Harriet by September 10

October 2023

- Breakout sessions chosen and speakers notified
- Breakout sessions finalized and entered onto website (including title, dates and times) (October 15)
- Sessions not chosen notified

November 2023

- Speaker packets emailed (to include speaker needs as well as specifications for PPT presentations) (2 months out – for FY24, November 29)

December 2023

- Determine moderators by session and notify

California Society of Municipal Finance Officers (CSMFO)

Annual Conference Program Committee: Program Development 2024

- PDF program/Guidebook Information: Final session title, description, speakers, dates, times, location, moderator (5-6 weeks out – for FY24, December 20)

January 2024

- Speaker presentations received for posting to web site and mobile application (January 3)
- Moderator instructions emailed (3 weeks out – for FY24, January 10)

February 2024

- Annual Conference January 30-February 2, 2023
- Thank You Letters to Speakers and Moderators

March 2024

- Start Process all over for 2025 Conference

Committee Members

- | | |
|--|--|
| ▪ Laura Nomura, Chair
Eastern Municipal Water District | Dennis Kauffman, Board Liaison
City of Roseville |
| ▪ Stephen Parker, Vice Chair
City of Upland | Jennifer Wakeman, Vice Chair
City of Lafayette |
| ▪ Viki Copeland, Senior Advisor
City of Hermosa Beach | Margaret O'Brien, Senior Advisor
City of Oakland |
| ▪ Mary Bradley, Member
City of Fremont | David Cain, Member
Retired |
| ▪ Rich Lee, Member
City of San Mateo | Margaret Moggia, Member
Retired |
| ▪ Karan Reid, Member
City of Concord | Harriet Commons, Staff |

2023 CSMFO ANNUAL CONFERENCE PROGRAM COMMITTEE
(for the 2024 CSMFO Annual Conference)

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As of July 5, 2023

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2024 CSMFO Conference Host Committee Meeting

Thursday, August 10, 2024

1:00 pm – 2:00 pm

Zoom

Item	Lead	Action	Time	Addn. Document
Roll call	Janet	Attendance	2 min.	
Programs	Harriet	Update	3 min.	
Registration	Janet	Opening September for Exhibitors, October for attendees	3 min.	
Group Assignments	Ernie	Review assignments <ul style="list-style-type: none">- Featured Speakers- President's Dinner- Wednesday Night- Exhibit Hall Relations- Swag/Gifts- Scholarships- Golf- Additional Activities/Pickleball- Hospitality- Technology/Mobile App- Finance	50 min.	
Next Host Committee Meeting	Ernie	September 14, 1:00 – 2:00 Zoom	2 min.	

If item is in **red**, indicates an decision needs to be made at this meeting.

- President's dinner: Location
- AM walk in Californian adventure: Final decision