



*Dedicated to Excellence in Municipal Financial Management*

**Thursday, January 26, 2012  
Board of Directors Teleconference Meeting**

**1:00 – 3:00 p.m.**

**Dial-in Number: (800) 250-2600  
Passcode: 197 9056**

*\* For those participating by telephone, please mute your line when not speaking.*

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- 1) Introduction
    - a) Welcome/Roll Call
    - b) Additions to Agenda
  
  - 2) Consent Items 1:10 p.m.
    - a) Approval of minutes from December 2, 2011
    - b) Financials as of December 31, 2011
  
  - 3) Discussion/Action Items 1:20 p.m.
    - a) Career Development Consultant Contracts Margaret Moggia
    - b) CalCPA Agreement Margaret Moggia
  
  - 4) Officer Reports
    - a) President 2:00 p.m. Scott Johnson
      - i) 2011 Goal – Financial Stewardship
        - a) Identifying and reviewing cost-saving efficiencies
        - b) Increasing revenues to support member benefits
  
    - b) Past President 2:10 p.m. Ronnie Campbell
      - i) Chapter Chair Liaison Report
      - ii) 2011 Goal – Training and Delivery
        - a) Training and development
        - b) Boosting chapters as a focal point and delivery vehicle

- c) President Elect 2:20 p.m. Laura Nomura
  - i) 2012 Committee Appointments
  - ii) 2012 Annual Conference Update
  - iii) 2011 Goal – Membership and Participation
    - a) Marketing CSMFO membership to non-participating agencies
    - b) Expanding pool of CSMFO volunteers
  
- d) Staff Report 2:45 p.m. Melissa Dixon
  
- 5) Board Liaison/Committee Oral Reports 2:50 p.m.
  - a) Administration Steve Heide
  - b) Annual Conference Jesus Nava
  - c) Professional Standards & Recognition Chu Thai
  - d) Career Development Margaret Moggia
  - e) Membership Benefits Stuart Schillinger
  - f) Technology Barbara Boswell
  - g) League Policy Committee Updates
  
- 6) Other Items
  
- 7) Future Topics
  
- 8) Next Meeting
  
- 9) Adjournment 3:00 p.m.

California Society of Municipal Finance Officers  
Board of Directors Meeting Minutes  
December 2, 2011

**In Attendance**

Scott Johnson	Terri Willoughby
Ronnie Campbell	Margaret Moggia
Laura Nomura	Brent Mason
Jesse Takahashi	Mary Dodge
John Adams	Viki Copeland
Teri Albrecht	Carol Wilson
Harriet Commons	Eleanor Manzano
Christy Pinuelas	Bob Biery
Pamela Arends-King	Melissa Dixon
Pauline Marx	

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met at the Hyatt Regency Long Beach on Friday, December 2, 2011. The meeting convened at 12:18 p.m. President Scott Johnson confirmed a quorum was in attendance. There were no additions to the agenda.

The Board addressed the consent calendar, with Director Harriet Commons moving approval. Director John Adams seconded, and the motion passed unanimously.

Career Development Chair Margaret Moggia addressed Don Maruska's Coaching Program contract for 2012 with the Board. For \$48,100, Maruska will provide six webinars, two hot-topic calls, the bridge line and a session at the conference. It is also worth noting that Granicus is provided free-of-charge with Maruska's contract. Moggia also noted that the timing of the contract should be adjusted in future years, as addressing the contract in December for the following year leaves little time for the Board to discuss other options. President-Elect Laura Nomura informed the Board that the Administration Committee had been tasked with conducting an RFP for these services in 2012, in advance of the 2013 budget preparation. Director Adams moved to approve Maruska's contract for 2012; Past President Ronnie Campbell seconded. The motion passed unanimously.

President-Elect Nomura presented to the Board the final 2012 operating budget. She requested that the President Expense line item be increased to \$4,000 from its previous \$1,500 in order to allow her to attend all other organizations' conferences; she noted that no previous president had succeeded in not exceeding the \$1,500 budget amount. Director Teri Albrecht moved to approve the budget with the increase of the President Expense line to \$4,000. Director Pamela Arends-King seconded, and the motion passed unanimously. Director Adams requested a line item detail document be created to allow the Board to understand the genesis of the dollar amounts. Executive Director Melissa Dixon will work with President-Elect Nomura to create said document, and it will become standard to provide this in future years in conjunction with the draft budget.

President-Elect Nomura brought the Board's attention to the final strategic planning documents, generated from the October Planning Session. She had previously requested each committee develop its own Action Plan for 2012. Three committees did so, and presented their plans to the Board.

Administration: Bob Biery presented the committee's plan, which included identifying proper reserve levels and revising/updating the Administrative Policy Handbook.

Membership: Brent Mason presented the committee's plan, which included defining the benefits provided with membership and focusing new recruitment efforts on the Oakland area in preparation for the Oakland conference in 2013.

Career Development: Moggia presented the committee's plan, which included determining appropriate content and delivery approaches, increasing focus on growth of leadership skills, and increasing outreach to educational institutions.

President-Elect Nomura informed the Board that she intends to assign an objective from the Strategic Plan to each Board, as well as conduct a MiniSummit in February to solidify the committees' action plans. Director Adams moved to approve the Strategic Plan as presented; Director Arends-King seconded. The motion passed unanimously.

President Johnson had to report to provide.

Past President Campbell informed the Board that most chapters had held meetings in 2011, and he was working with those that haven't to ensure a meeting is held prior to the February conference.

Past-President Nomura reported the election results for the 2012 Board: President-Elect Pauline Marx; Board Member – North Drew Corbett; Board Member – South Terri Willoughby.

Past-President Nomura continued her report, informing the Board that to date there were four diamond sponsors secured, and all of the diamond sponsor "bonus" options had been taken. There were 25 exhibitors currently signed up and 66 attendees.

Moggia addressed the conference scholarships, noting that there were 18 submissions in total; one was a recipient in 2011, and two were from the same agency. Of the remaining 15, seven have not yet renewed their membership for 2012, so their scholarship status will remain pending until they have. The rest were eligible. Director Adams suggested the Board wait until early February to announce the scholarship winners; at this point, there is no way to ensure no other members register from the same agency after a scholarship is awarded.

Program Chair Viki Copeland provided to the Board the schedule of classes for the conference.

Executive Director Dixon informed the Board that both the League of California Cities and the California Special Districts Association have agreed to let CSMFO sign as a cosponsor of their legislative days, offering attendance to our members at their member rate. The Board needs to determine in conjunction with which legislative day it will hold its spring in-person Board meeting.

Executive Director Dixon provided a report on the 2014 conference site selection activities, noting that Meeting Planner Teri Anticevich had provided a list of Southern California hotels that had responded to our RFP for space.

Having nothing further to discuss, President Johnson adjourned the meeting at 2:27 p.m. in memory of Frances Medema, who had worked as CSMFO's staff through her position with the League of California Cities from 1998-2005.

Respectfully submitted,

Melissa Dixon



**Statement of Net Assets**  
**As of December 31, 2011**

**ASSETS**

Current assets	
Cash	360,886
Investments	275,171
Accounts receivable	23,497
Interest Receivable	0
Prepaid expenses	18,671
Advance Billings (Undeposited Funds)	3,376
 Total current assets	 681,601
 Fixed assets, net of depreciation	 0
 Other assets	 0
	<u>0</u>
	\$ <u>681,601</u>

**LIABILITIES & NET ASSETS**

Accounts payable	\$ 0
Unrelated business income taxes payable	(310)
Deferred revenue	<u>346,286</u>
 Total liabilities	 345,976
 Restricted net assets	 0
Unrestricted net assets	335,625
	<u>\$ 681,601</u>



**Statement of Activities  
Budget Variance Report  
For The Months Ended December 31, 2011**

	Management & General						Program Services							
	Year to Date					Annual	PY YTD	Year to Date					Annual	PY YTD
	Current	Budget	Actual	Variance	%	Budget	Actual	Current	Budget	Actual	Variance	%	Budget	Actual
<b>REVENUES</b>														
Annual Conference								0	449,900	474,170	24,270	105	449,900	532,710
Budget/CAFR Fees	400	13,000	19,400	6,400	149	13,000	15,000							
Presentation Skills/Fiscal Policy								0	2,500	6,120	3,620	245	2,500	2,500
Contributions and Donations								0	10,000	100	(9,900)	1	10,000	0
Interest Income	0	1,000	933	(67)	93	1,000	1,421							
Introduction to Government								(50)	10,000	5,350	(4,650)	54	10,000	10,600
Legislative Seminar								0	6,500	8,029	1,529	124	6,500	6,465
Membership Dues	0	181,500	177,225	(4,275)	98	181,500	181,455							
Mini News Ads	4,950	53,500	59,260	5,760	111	53,500	52,555							
Professional - Web Directory	1,200	0	3,600	3,600	0	0	0							
Webinar								(50)	6,000	2,625	(3,375)	44	6,000	0
Weekend Training								0	15,000	10,850	(4,150)	72	15,000	13,300
Intermediate Accounting								600	0	10,450	10,450		0	0
Miscellaneous	(95)	0	108	108	0	0	1,822							
<b>Total Revenues</b>	<b>6,455</b>	<b>249,000</b>	<b>260,526</b>	<b>11,526</b>	<b>105</b>	<b>249,000</b>	<b>252,254</b>	<b>500</b>	<b>499,900</b>	<b>517,694</b>	<b>17,794</b>	<b>104</b>	<b>499,900</b>	<b>565,575</b>
<b>EXPENDITURES</b>														
Annual Conference								0	449,900	389,089	60,811	86	449,900	419,555
Audit	0	7,300	7,100	200	97	7,300	9,322							
Awards	0	1,000	223	777	22	1,000	333							
Bad Debt Expense	0	0	0	0	0	0	0							
Board of Directors	1,934	5,000	2,918	2,082	58	5,000	4,713							
Board Planning Session (Retreat)	(245)	25,000	19,138	5,862	77	25,000	23,478							
Telephone/Bridge Calls	390	1,000	1,450	(450)	145	1,000	826							
Chapter Support	0	5,000	156	4,844	3	5,000	963							
Presentation Skills/Fiscal Policy								0	2,500	1,321	1,179	53	2,500	3,648
Storage	36	0	131	(131)	0	0	0							
Donations	63	0	63	(63)	0	0	50,000							
Equipment Lease	420	5,000	5,040	(40)	101	5,000	5,040							
Insurance	0	2,500	2,400	100	96	2,500	2,430							
Introduction to Government								0	9,000	1,642	7,358	18	9,000	7,247
Intermediate Accounting								2,898	250	8,325	(8,075)	3,330	250	203
Management Services	13,845	130,119	129,674	445	100	130,119	125,462							
Legislative Seminar								0	6,000	4,282	1,718	71	6,000	5,967
Merchant Fees	2,282	20,000	10,154	9,846	51	20,000	13,740							
Marketing	0	500	0	500	0	500	0							
Office Supplies	72	750	72	678	10	750	447							
Postage	760	6,000	6,778	(778)	113	6,000	5,644							
President's Expense	(891)	1,500	3,103	(1,603)	207	1,500	2,356							
Printing	810	8,500	9,802	(1,302)	115	8,500	11,241							
Taxes	(95)	14,000	(59)	14,059	(0)	14,000	3,084							
Web and Technology Expenses	750	15,000	12,259	2,741	82	15,000	10,472							
Coaching Program/Training Consultant								8,471	48,100	48,100	0	100	48,100	48,100
Travel	322	2,000	1,095	905	55	2,000	2,055							
Weekend Training								7,176	15,000	7,176	7,824	48	15,000	12,857
Website Redesign Project	0	0	0	0	0	0	32,464							
Miscellaneous	413	500	413	87	83	500	2,754							
<b>Total Expenditures</b>	<b>20,865</b>	<b>250,669</b>	<b>211,911</b>	<b>38,759</b>	<b>85</b>	<b>250,669</b>	<b>306,826</b>	<b>18,546</b>	<b>530,750</b>	<b>459,934</b>	<b>70,816</b>	<b>87</b>	<b>530,750</b>	<b>497,578</b>
<b>EXCESS OF REVENUES OVER</b>														
<b>(UNDER) EXPENDITURES</b>	<b>(14,410)</b>	<b>(1,670)</b>	<b>48,615</b>	<b>50,285</b>		<b>(1,669)</b>	<b>(54,572)</b>	<b>(18,046)</b>	<b>(30,850)</b>	<b>57,760</b>	<b>88,610</b>		<b>(30,850)</b>	<b>67,998</b>

CURRENT REVENUES OVER EXPENDITURES	
Current Revenues	6,955
Current Expenditures	39,411
Net Revenue over Expenditures	(32,456)

NET ASSETS TEST	
Previous Month Net Assets	368,081
Current Revenues over Expenditures	(32,456)
New Net Assets	335,625
Current Statement of Net Assets	335,625
Variance	0



Statement of Activities  
Budget Variance Report  
For The Months Ended December 31, 2011

Management Discussion and Analysis

**Management & General Fund Comments:**

Miscellaneous Income is -\$95 for the month due to a reclass of a 2008 Tax Refund to the Tax Expense Line, which shows the same negative as it is a credit against this year's taxes.  
The Board Planning Session is -\$245 due to the voiding of the City of Belmont Reimbursement Invoice.  
The President's Expense Line is -\$891 due to a reduction in the City of San Jose Reimbursement Invoice.  
Miscellaneous Expenses has a balance of \$413 due to the coding of the 2011 GFOA Conference Reception to Misc. for 2011.  
The \$63 in donations is the coding of the Apple Online Gift to CMTA.

**Program Services Fund Comments:**

Webinar and Introduction to Governmental Accounting each have a -\$50 balance for the month due to refunds.

*Unless noted below, YTD budget amounts = 1/12th of the annual budget amount multiplied by the number of months reported:*

- <sup>1</sup> Annual seminar - YTD budget amount = 100% as of March 31 because event is held in March
- <sup>2</sup> Annual seminar - revenue reported excludes a transfer of \$36,272 from the general checking account
- <sup>3</sup> Budget/CAFR fees - YTD budget amount = 0% through July 31; 33% as of August 31; 67% as of September 30; and 100% as of October 31
- <sup>4</sup> Communication skills - YTD budget amount = 0% through September 30; 50% as of October 31; then 100% as of November 30
- <sup>5</sup> Legislative seminar - YTD budget amount = 100% as of May 31 because event is held in May
- <sup>6</sup> Membership dues - YTD budget amount = 100% as of January 31 because they are considered earned
- <sup>7</sup> State meeting (fiscal summit) - YTD budget amount = 100% as of May 31 because event is held in May
- <sup>8</sup> Weekend training - YTD budget amount = 0% through September 30; 50% as of October 31; then 100% as of November 30
- <sup>9</sup> Audit - YTD budget amount = 100% as of May 31 because audit is completed in April and billed in May
- <sup>10</sup> Topical training (Webex) - YTD budget amount = 25% through March 31; 50% through June 30; 75% through September 30; then 100% as of October 31





*Dedicated to Excellence in Municipal Financial Management*

## CSMFO BOARD REPORT

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Date January 26, 2012

FROM: Margaret Moggia  
Chair, Career Development Committee

SUBJECT: Career Development Consultants – Contract Extensions

### **Background:**

To achieve CSMFO's mission statement of promoting excellence in financial management through innovation, continuing education and the professional development of our members, the Career Development oversees several consultants who provide training through CSMFO. Earliest delivery of the training is anticipated after the 2012 Annual Conference in Anaheim.

#### Introduction to Government Accounting

This course is offered by Marcum Stonefield (formerly Caporicci & Larsen) and covers an introduction of general and governmental accounting principles. The nominal fee of \$50 covers lunch and other administrative expenses. Smith Moore Associates (SMA) handles the registration. We have received confirmation from Mr. Ahmed Badawi will continue to serve as the trainer. There is no trainer fee for this course, but an understanding that CSMFO would reimburse Marcum Stonefield reasonable expenses to prepare manuals, and travel costs.

CSMFO was able to offer six courses with total enrollment of 110 individuals.

#### Intermediate Governmental Accounting

This course is taught by Kathryn Beseau with Macias Gini O'Connell who has confirmed her interest in continuing to offer this training opportunity. The course is based on GFOA's "Government Accounting, Auditing, and Financial Reporting" guide (the Blue Book) and includes fund accounting, financial reporting, and the new reporting model. Registration fee of \$150 cover the trainer fee and related training fee travel costs, lunch, and other administrative costs. SMA handles the registration, and CSMFO would pay Ms. Beseau directly for her time and expenses. The trainer fee is \$2,000 per training plus reasonable expenses. This contract expired on December 31, 2011.

CSMFO was able to offer three courses with total enrollment of 76 individuals.

### Fiscal Policy

This course, taught Bill Statler, covers best practices in establishing fiscal policies and long term financial planning. This course is offered as two half-day sessions as \$100 for one session or \$150 for both sessions. Registration is handled by SMA and CSMFO will reimburse Mr. Statler for his time and expenses. The trainer fee is \$375 for one session or \$750 if both a morning and afternoon session is offered plus reasonable travel expenses. His contract expired December 31, 2011.

CSMFO was able to offer one course in 2011 and was well received.

While enrollments were low in 2011, these courses are well received by those that participated. Each of these courses is on demand at sites throughout the state and will be offered if there is sufficient enrollment to cover expenses. Career Development recommends continuing to offer the above courses. To that end, we need to extend contracts with Kathryn Beseau and Bill Statler.

### **Recommendation:**

1. Recommend a one-year extension to December 31, 2012 with Kathryn Beseau with a training fee of \$2,000 plus reasonable expenses per training opportunity.
2. Recommend a one-year extension to December 31, 2012 with Bill Statler with a training fee of \$375 per session or \$750 for both sessions plus reasonable expenses per training opportunity.



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## CSMFO BOARD REPORT

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Date January 26, 2012

FROM: Margaret Moggia  
Chair, Career Development Committee

SUBJECT: CalCPA Education Foundation Memorandum of Understanding

### **Background**

At the October 2011 Board meeting, the Board received an update to the efforts of the Career Development Committee to meet the 2011 Board strategic goals in the areas of

- Research opportunities available elsewhere
- Market CSMFO to other organizations and links to others (follow-up to CDIAC)
- Think strategically how and where to deliver services to expand audience
- Explore concept of CSMFO University for a catalogue of courses and potential revenue stream

The CSMFO University Concept addresses each of the above items by evaluating the existing deliverables, developing new relationships with the end goal to provide an enhanced and comprehensive training plan to the CSMFO members. One such element of the concept is a proposal leading to a potential service delivery agreement with Cal CPA to explore a relationship for course development for continuing education.

### **California CPA Education Foundation Relationship**

The California CPA Education Foundation is a well established organization that offers training throughout the state from live presentations, webinars and online courses. Their mission is “Through innovation and in partnership with the CPA profession, we deliver quality education and build knowledge to foster excellence and advance individuals and the profession. “ CSMFO has a similar mission statement to deliver quality education, and the opportunity to partner with a like-minded agency is a great way to for CSMFO to deliver on the above goals to expand its education opportunities to its members. While CalCPA does focus on CPAS, there are course offerings that the CSMFO members can benefit from government-related courses, basic accounting, leadership skills, and technology.

Working with the CalCPA Education Foundation, the attached memorandum of understanding was developed (See Attachment 1). The MOU provides for the following benefits to CSMFO:

1. Access to CalCPA Education Foundation training to CSMFO members at their membership pricing (see Attachment 2).
2. Return 20 percent of paid webcast, live events and online course registrations to CSMFO on a quarterly basis for those CSMFO members who are not currently a CalCPA member.
3. Provide CSMFO with marketing copy and all required NASBA fields to promote event as well as supply email and print marketing templates and advertisements.
4. CalCPA Education Foundation will host and administer all webcasts, live events and online courses (Attachment 3)
5. CalCPA Education Foundation will provide certificates of completion and conduct evaluations of webcasts, live events and online courses.

In return, the California CPA Education Foundation requests that the CSMFO will help promote the courses and provide a link on our website. They are familiar with our current offerings and our desire to enhance our relationship, and do not see these efforts as a direct conflict to their course offerings. In order to identify the CSMFO members, they requested a copy of our member list and perhaps they can also provide a discount code so that we can ensure that CSMFO captures all potential revenue.

#### Examples of the Savings and Revenue Share

	<u>Price</u>	<u>Savings to Member</u>	<u>Revenue share to CSMFO</u>
Single Course	\$315	\$100	\$63
Single webinar	\$255	\$40	\$51
VP 80	\$1295	\$470	\$259
ELearning Pass	\$495	\$254	\$99

#### **Next Steps**

With the Board's approval, Career Development will begin work with our management association, Smith Moore & Associates, and the CalCPA Education Foundation to provide the list of CSMFO members, receive website copy, and promote this new relationship through the mini news and email blasts.

#### **Recommendation**

Recommend that the Board approve and direct the Executive Director to execute the attached memorandum of understanding with the California CPA Education Foundation.

#### **Attachments**

1. CalCPAEF Memorandum of Understanding
2. CalCPAEF Pricing
3. CalCPAEF Course Offering

**CalCPA Education Foundation Pricing 2012–13**

<b>Program</b>	<b>Package cost</b>	<b>Cost per 8-hour of CPE</b>	<b>Includes ...</b>
Full Pay Course—Member	\$315	\$315	Live course
Full Pay Course—NonMember-Course	\$415	\$415	Live course
Full Pay Conference—Member	\$349	\$349	Conference
Full Pay Conference—NonMember	\$469	\$469	Conference
Webcast—Member	\$255	\$255	Webcasts
Webcast—Nonmember	\$295	\$295	Webcasts
Discount for group of two or more watching from a single connection	\$60 off/registration	\$60 off/registration	
VP24-Member	\$669	\$223	Courses, conferences, webcasts, online courses
VP24-NonMember	\$849	\$283	Courses, conferences, webcasts, online courses
VP80 Member (early bird)	1,175	\$117	Courses, conferences, webcasts, online courses
VP80-Member	1,295	\$129	Courses, conferences, webcasts, online courses
VP80-Renewal-NonMember	1,600	\$160	Courses, conferences, webcasts, online courses
VP80-NonMember	1,765	\$176	Courses, conferences, webcasts, online courses
Coupon 5	1,335	\$267	Courses, conferences, webcasts
Coupon 10	2,480	\$248	Courses, conferences, webcasts
E-Learning Pass—Member	\$495	\$99	Webcasts, online courses
E-Learning Pass—NonMember	\$749	\$150	Webcasts, online courses

This AGREEMENT (this "Agreement") is effective as of the date the document is signed ("the Effective Date"), by and between The California CPA Education Foundation (CalCPA Education Foundation) and the California Society of Municipal Finance Officers (CSMFO).

WHEREAS, CSMFO agrees to offer CalCPA Education Foundation webcasts and other select continuing professional education under the following arrangement:

**CalCPA Education Foundation Responsibilities:**

1. Offer full menu of NASBA and California Board of Accountancy-compliant webcasts, live events and online courses to CSMFO members at CalCPA member pricing.
2. Provide CSMFO with marketing copy and all required NASBA fields to promote event as well as supply email and print marketing templates and advertisements.
3. Host and administer all webcasts, live events and online courses.
4. Provide certificates of completion and conduct evaluations of webcasts, live events and online courses.
5. Guarantees to not market to CSMFO members without express approval from CSMFO and recognize that the mailing list of CSMFO members is owned by CSMFO.
6. Provide registration and fee collection for webcasts, live events and online courses. All CPE pricing must be at the CalCPA member/nonmember rates, plus any applicable sales tax.
7. Return 20 percent of paid webcast, live events and online course registrations to CSMFO on a quarterly basis for those CSMFO members who are not currently a CalCPA member.

**CSMFO Responsibilities:**

1. Will promote webcasts to membership or targeted member segment.
2. Will provide a link to such webcasts on CPE search page and a banner/panel ad on webcast page in top position within 30 days of the effective date of this agreement. Links and ads should link to a page on the CalCPA Education Foundation website that lists upcoming CalCPA Education Foundation webcasts.
3. Grant exclusivity rights to the CalCPA Education Foundation as the only California-based provider of webcasts to CSMFO members, unless otherwise disclosed by CSMFO, in writing, and approved by the CalCPA Education Foundation.

**Liability, Duration of Agreement, Amendments or Termination**

Each party to this agreement shall not be liable for the acts and omissions of the other party's employees or members. This agreement does not confer any rights or benefits on any third party.

This agreement is effective upon signing date. This contract may be terminated by (1) mutual written agreement, or (2) the giving of thirty (30) days advance written notice by either party. This agreement may be amended at anytime within the scope of this instrument, extended or renewed through a writing signed by both parties.

Date Signed: \_\_\_\_\_

Date Signed: \_\_\_\_\_

\_\_\_\_\_  
<sign here>

\_\_\_\_\_  
<sign here>

**Clar Rosso**  
Chief Operating Officer  
CalCPA Education Foundation

«Signer»  
«Title»  
«Name\_of\_State\_Society»

Deleted: 1/7/2012