

# FINANCIAL POLICIES



American Planning Association  
**California Chapter**

*Making Great Communities Happen*

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AMERICAN PLANNING ASSOCIATION  
CALIFORNIA CHAPTER

FINANCIAL POLICIES AND  
PROCEDURES



The Financial Policies of the California Chapter of the American Planning Association incorporate the general guidelines, specific money allocations and restrictions that have been established by the APA California Board or pursuant to membership vote. All future budget decisions shall be made consistent with these policies or the policies shall be amended. Amendment of any fiscal policy shall be made by majority vote of the APA California Board of Directors or member vote, as determined by the Board.

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## **I. GENERAL FINANCIAL POLICIES**

### **A. OVERALL BUDGET STRUCTURE AND REPORTING**

APA California is a 501 (c) (6) nonprofit association. This type of nonprofit allows the Chapter to lobby the State of California and pay for a contracted lobbyist as included in the Chapter budget. The Chapter must also calculate the percentage of the Chapter budget allocated to a paid lobbyist and other direct lobbying expenses each year and identify that percentage on the Chapter membership form to notify members that the lobbying percentage of their membership dues is not tax deductible.

APA California uses a line item budget, with each income and expenditure allocated to a specific line item in the budget. Budget line items are listed and described in Appendix A. Where possible, related income and expense line items shall have similar titles. The budget line items and descriptions thereof may be modified as needed without amending these Financial Policies and Procedures. Any such modifications shall be approved by the Executive Director and the Vice President for Administration after input from the Chapter bookkeeper and/or accountant.

The APA California bookkeeper, after review and approval of the VP Administration and Executive Director, will provide a Quick Books On Line Budgeted Profit and Loss vs. Actual Report (P&L) for the Chapter accounts, and Balance Sheet including the Chapter/Section/Conference accounts, each month. The reports shall be sent for review and approval to the VP Administration and Executive Director at least one week prior to each Board meeting or Executive Board meeting and then placed on the agenda for the Board meeting for review. Any other reports provided by the VP Administration may also be sent to the Board for review. These reports shall at a minimum detail the quarterly and to-date income and expenses compared to the budget, and current assets and liabilities. In addition, mid-year financial reports shall also be provided to the full Board at the summer Board meeting for review and discussion to determine if any changes or corrections to the budget are necessary.

All income derived from programs, fees, dues (National and Chapter-Only) and interest shall be included in the Profit and Loss Budget vs. Actual Report. Likewise, all expenses by APA California for any portfolio item shall be included. Each P&L report shall include the following for each line item:

- the amount received or paid out as of the statement date
- the amount established in the current year budget
- the dollar amount over or under the budget; and
- the percentage of the current year budget amount that has been received or expended to date.

The Chapter shall maintain a conference budget and conference bank accounts for its annual conferences. Financial policies related to the annual conference are addressed in Section IV.

The Sections shall also maintain a Section budget and Section bank accounts. Financial policies related to the Sections are addressed in Section V.

## **B. APA CALIFORNIA SAVINGS AND CHECKING ACCOUNTS**

This section describes the purpose and use of the various accounts maintained by APA California (not including conference accounts covered in Section IV).

### **1. RESERVES/SAVINGS ACCOUNTS**

The Chapter savings accounts (or “Reserves”) are intended to provide the Chapter with a financial cushion for unforeseen fiscal problems that may arise. Deposits into and withdrawals from these accounts shall be made in accordance with the Policy for Reserves as set forth below.

### **2. CHECKING ACCOUNT**

The checking account is used to pay APA California’s normal operating expenses, and to pay bills in accordance with the APA California adopted budget. Interest from the checking account is credited to the interest budget income line item (LI 4905).

## **II. ANNUAL BUDGET PREPARATION AND ADOPTION**

In July or August of each year, the Vice President for Administration and the Executive Director shall submit a draft budget for the Chapter to the Executive Board in consultation with the Chapter bookkeeper and/or accountant. The Executive Board shall act as the Budget Committee. The initial draft budget shall take into consideration the adopted Strategic Plan, requests from Vice Presidents and other portfolio managers, and current year actual expenditure and revenue trends from the latest Profit and Loss Statement.

After review and approval of the draft budget, the Committee shall submit a draft proposed budget to the voting Board for comments in advance of the last Board meeting of the year. The voting Board shall consider and adopt the budget at the last Board meeting of the year. The draft and final budget and report to the Board shall indicate the changes between the current year and the recommended budget for the upcoming year. The proposed budget report presented to the Board shall also include an explanation of each changed budget item, and how the budgeted amounts were determined.

At the Board retreat in January, the voting Board shall review the final prior-year P&L and Balance Sheet and make any adjustments to the final budget if needed to reflect those actual prior year amounts, as well as determine whether to transfer any funding to reserves.

The following is a suggested Budget Committee checklist and calendar.

July 1	Vice Presidents and other portfolio managers requested to send their budget requests to the Budget Committee by July 15.
July 15 - August 15	Initial draft budget prepared by Executive Director and VP of Administration in consultation with the Chapter bookkeeper and/or accountant and sent to Executive Board which shall act as the Budget Committee. In approving the draft budget, the Budget Committee shall take into consideration priority Strategic Plan strategies for the year, requests from Vice Presidents and other portfolio managers, and current year actual expenditure and revenue trends from the latest Profit and Loss Statement. The Budget Committee shall also recommend to the voting Board if the Chapter-Only dues should be increased.
August 20	Budget Committee receives revised draft budget and supporting documents and holds meeting/conference call to develop the final draft Budget.
August 31 (or no later than one week prior to the Conference Board meeting date)	Final Draft Budget distributed to the entire Board for review and comment prior to the Board meeting at the conference. Any mid-course corrections to the current year budget will be made if necessary to reflect actual expenditures and revenues based on the latest Profit and Loss Statement before the draft budget is sent to the Board for review and approval.
At the Conference Board meeting	Final Budget adopted by the voting Board.

November 1	Executive Director updates Chapter-Only membership form to increase dues pursuant to CPI or other amount if approved by the Board with the approval of the budget, and Chapter bookkeeper sends notice and new Chapter-Only membership form to Sections with the new increased Chapter-Only membership amount, and asks the Webmaster to put the new form on the website.
December 1	VP for Admin sends adopted Budget and narrative explanation to VP Public Information for publication in <i>CalPlanner</i> and on the website.
On or before January 10	VP for Admin revises the APA CALIFORNIA Financial Policies if any changes are made during the budget process or made by the Board as included in the minutes during the previous year.
First Board Meeting in New Year	Board reviews and approves year-end financial reports and final overages and makes any necessary revisions to the adopted budget for the current year. The Board will also determine the amount, if any, to be sent to reserves.

The Vice President for Administration shall ensure that the Chapter's final approved budget is published each year in *CalPlanner* and on the website in the first available issue of the calendar year for the new budget.

### **III. CHAPTER FINANCIAL POLICIES**

#### **A. PAYMENT AND CHECK POLICIES**

Payment of Extraordinary APA California Expenses: the APA California Chapter bookkeeper shall not pay any portfolio-related bill or expenses that are not associated with a contracted amount, contracted reimbursable expense, or a normally-budgeted on-going expense without prior approval of the affected Vice President and the Vice President for Administration.

APA California shall not honor any checks not cashed within 180 days of issuance.



**B. CURRENT-YEAR BUDGET REVIEW**

As outlined in 1 A, financial reports shall be provided to the Executive Board prior to the monthly conference call. Board members are expected to carefully review these reports to monitor monthly expenses related to their portfolio. The Chapter bookkeeper shall highlight for the VP Administration and Executive Director any line item that has or could go over budget along with the monthly P&L and Balance Sheet. The current year budget will be reviewed at each Board meeting and any corrections necessary will be made at the Board meeting.

Board members are expected to stay within the budget on each line item within their portfolios. Review of the financial reports will be conducted by the Executive Board during their monthly conference call, and voting Board during each Board meeting. The Executive Board or voting Board shall vote whether to approve any line item that has or is close to going over budget as an overage during the month of the overage, or after the end of the year when final overage amounts are calculated, as determined by the VP for Administration. Any project or service that is estimated to cost more than the approved budgeted amount must be pre-approved by the Board before any work is done/completed, unless otherwise authorized by the VP with authority over the portfolio and approved by the VP for Administration, and reported to the Board at the next Board meeting.

**C. POLICY FOR RESERVES**

Withdrawal of Reserve funds shall occur only if there is a financial emergency or if funds in the checking account are not sufficient to pay bills due, and only upon approval by two-thirds (2/3) of the APA California Board. The Chapter Bookkeeper shall notify the VP Administration and Executive Director as early as possible if she believes that Reserve funds are needed.

At the first Board meeting of each year, the Board shall determine whether and how much money can be transferred into Reserves from the Chapter checking account, based on recommendations from the Executive Director and the Vice President for Administration and ensuring that any transfer will allow the checking account to maintain a balance high enough throughout the year to pay operating expenses. The Board shall continue to build a Reserve, with a goal of having at least an amount sufficient to fund Chapter operating expenses for six months.

In addition to considering an annual transfer to Reserves from the Chapter checking account, the Board shall consider whether the Chapter's share of any conference profits over \$120,000 should be deposited into Reserves or the Chapter checking account (see Section G, Conference Financial Policies), or be used for new or expanded programs or services.

The Reserves shall be invested in financial instruments/securities that will provide the Chapter with the highest interest or return rate without undue risk, based upon a recommendation from the APA California financial advisor. The near-term reserves

account shall be invested in financial instruments/securities that will provide the Chapter with the highest interest rate or return with the potential for a stable principal value. Prior to the Board making any decision to invest in any particular financial instruments/securities, the Board shall receive and consider the risk and reward information and the recommendation from the APA California financial advisor.

**D. POLICY FOR DUES REBATES TO SECTIONS**

Member dues subventions received from National APA by the Chapter shall be allocated (rebated) to the Sections based on 17% of the actual amount received by the Chapter. Each Section shall receive its proportional share of the rebate based upon the current number of members in each Section. Chapter-only dues shall be rebated to the Sections at the rate of \$15 per Chapter-only member. The Chapter-only dues rebate shall be provided to the Sections at the beginning of each year based on the Chapter-only dues received during the prior year. Sections shall receive the subvention rebates upon receipt by the Chapter of the corresponding quarterly subvention check from National APA and upon receipt and approval by the Chapter bookkeeper of Section quarterly financial reports.

**E. EXPENSE AND REIMBURSEMENT POLICIES**

This section contains the policies that govern the Chapter's payments for certain expenses, including reimbursements for expenses incurred by Board members, appointed advisors, contractors and others in the course of their duties on behalf of APA California.

**1. GENERAL EXPENSE REIMBURSEMENT POLICIES**

Expenses are paid only upon submittal of paid receipts or other written documentation of costs incurred to the Chapter bookkeeper, along with a completed member expense form (available on the Chapter website, Board Activities > Board Binder).

Requests for reimbursement should be submitted within 30 days of the expense, but in all cases must be submitted before the end of the calendar year in which the expense was incurred. Reimbursement requests submitted after the end of the calendar year will only be paid if approved by the VP for Administration and/or the Board.

It is the intent of the Chapter to reimburse elected and appointed Board officers and appointed Board advisors for expenses incurred in the course of carrying out their duties on behalf of the Chapter, provided that such expenses are reasonably anticipated in the annual budget approved by the Board. Board members are expected to monitor the expense budgets associated with their respective portfolios and control expenses accordingly.

**2. REIMBURSEMENT OF BOARD MEMBER EXPENSES RELATED TO ATTENDING BOARD MEETINGS AND THE ANNUAL RETREAT**

Annual Retreat and Board Meeting

The Chapter pays for the following Board retreat expenses for voting Board members and others invited to the retreat by the President: meals provided by APA California for all Board members, and travel expenses with written receipt such as airfare, mileage (at the current IRS rate), cab fare, parking and bridge tolls. The Chapter will also reimburse the cost of one night's lodging for Board members, staff and contractors (as appropriate) if the Board meeting or retreat is held over two days. Up to two nights shall be covered by the Chapter at the President's discretion, if members are not able to travel on the day of the retreat in time to make the start of the meeting due to flight limitations, or to set up prior to the meeting. (Line Item 5125)

#### Board Meeting held at the Annual State Conference

The Chapter pays travel costs and one-night of lodging for the statewide-elected Board members to attend the Board meeting held at the annual conference if the Board member's employer does not reimburse conference costs. Sections shall pay for Section Director travel costs and one-night of lodging to attend the Board meeting if the Section Director's employer does not reimburse conference costs. Meals are not reimbursed, except the Chapter will provide and pay for meals related to the Board meeting ~~or conference~~ that are provided to the entire Board. The Chapter will reimburse Board members for the cost of one night's lodging on the night prior to or the night of the Board meeting. (Line Item 5115). Sections, however, are responsible for travel and hotel costs incurred by their Section Directors.

#### Expenses for Section Director-Elects to Attend Board Meetings and Retreat

Section Director-Elects will have a standing invitation to join the Chapter Board meeting at the State conference and the Chapter Board annual retreat. Travel and accommodation costs and expenses associated with the attendance of Section Director-Elects at the Chapter Board meeting at the State conference and the Chapter Board annual retreat will be borne by the respective Section. Expenses associated with meals and other ancillary items (e.g., reproduction of materials) related to the Section Director-Elects' attendance at the Chapter Board meeting at the State conference and Chapter Board annual retreat will be borne by the Chapter. Should a Section Director-Elect serve on his/her Section Board for more than one year, the Section Director-Elect will attend the Chapter Board meeting at the State conference and the annual retreat nearest in time to transitioning to Section Director.

### 3. OTHER EXPENSE AND REIMBURSEMENT POLICIES

Policies that are specific to line items in the Chart of Accounts are outlined in Appendix A.

**F. APA CALIFORNIA FINANCIAL RELATIONSHIP TO CPF**

All APA California members are automatically members of the non-profit educational organization, the California Planning Foundation (CPF). CPF is a 501(c)(3) non-profit organization. The organization solicits and receives tax-deductible donations from members and the general public for programs that advance planning in California. CPF uses the donations to conduct research on planning-related programs that impact the State, provide scholarships to planning students, and conduct workshops and programs specifically designed to educate California planners and planning students. Although a closely-associated organization, the California Planning Foundation does not depend on any budget allocation from APA California. However, APA California may assist in funding the CPF Scholarship Program if funds are available.

**IV. CONFERENCE FINANCIAL POLICIES**

The policies in this section are the basis for Article III and other expanded financial discussions in the APA California Conference Requirements Handbook.

**A. GENERAL CONFERENCE FINANCIAL POLICIES**

1. The conference budget shall be developed by the Conference Host Committee (CHC), working with the VP Conferences and Conference Accounting Contractor, using a standard Line Item Budget provided to the CHC.
2. The conference budget shall be approved by the Board, including unusual proposed expenses and off-site venues, and proposed sponsorship packages. The Board expects that the CHC will diligently pursue cost-effective products and solutions and will seek assistance from the VP Conferences.
3. Conference Contractors are responsible for maintaining costs within the approved budget.
4. Income and expenses associated with the Conference shall be managed, independent from Chapter financial management, by the VP Conferences, Chapter bookkeeper, and Conference Management Contractor.
5. Distribution of profit in accordance with #3 below shall be made only after all conference expenses are paid from gross revenue, conference accounting is complete, and a review and reconciliation has occurred.
6. The amount of profit will vary year to year, however each conference shall reimburse the current conference checking account prior to the release of profit to the Chapter to distribute in accordance with the discussion in #3 below. The reimbursement shall ensure that the total amount of seed money in the account at the beginning of the year plus any additional money transferred into the account during the year, and calculating any seed money spent on the current conference prior to and during the year of the conference, is equal to the balance in the appropriate conference account at the close of the conference books. No seed money shall be paid out in conference profits.

7. The scope of work and payment for any contractor providing services to the conference shall be separate from the work the contractor may perform for the benefit of the Chapter.
8. If contracting with a conference hotel earns “reward points” toward lodging, those points may be used by the Chapter for Board meeting expenses that are otherwise paid for by the Chapter, or other purposes as determined by the Board.

**B. CONFERENCE BANK ACCOUNT POLICIES**

1. Four separate conference checking accounts shall be maintained: one for the current conference year, one for the next conference year, and two others for the third and fourth conference years out.
2. The purpose of the future-year accounts is to cover expenses that are normally incurred prior to receiving income from sponsorships and registration fees, including but not limited to payments to the Conference Management Contractor and other contractors working on the conference, and hotel and venue deposits.
3. The Chapter has provided one-time seed money to these accounts with the goal of providing an opening balance of \$36,000 in each account; these funds will be used on a revolving basis to provide seed money for future conferences.
4. Transfers between the 4 accounts shall be authorized only if necessary by the VP for Administration and VP Conferences until the Board identifies a long-term funding plan to increase the base seed money amount maintained in each account to cover the highest estimated up-front expenses each year. The Chapter bookkeeper shall ensure all transfers are fully documented and transparent.
5. Each conference is expected to pay its seed money back to be used for future conferences. The seed money will be available on a 4-year cycle. When a conference budget is closed, the amount of seed money that the conference used shall be paid back before conference profits are allocated and shall remain in the account, which then becomes the account for the conference four years in the future. The amount of seed money paid back shall ensure that the total amount of seed money in the account at the beginning of the year plus any additional money transferred into the account during the year, and calculating any seed money spent on the current conference prior to and during the year of the conference, is equal to the balance in the appropriate conference account at the close of the conference books. No seed money shall be paid out in conference profits.

**C. CONFERENCE PROFIT & LOSS POLICIES**

1. As used in this policy, “conference profit” means the net proceeds from the conference after all expenses and reimbursements are paid and all revenue received, and after the seed money for each conference is paid back to that conference account.

2. A profit of \$120,000 should be achieved by each conference.
3. Conference profits up to \$120,000 shall be shared by the Chapter and the eight Sections as follows: 40% to the Chapter; 40% to the Host Section; 20% split equally among the 7 non-hosting Sections.
4. If the profit falls substantially below \$120,000, the Board may determine a different distribution formula.
5. If the conference profit exceeds \$120,000, the amount above that target shall be distributed equally between the Chapter and the Host Section. This policy will be reviewed after the conference has cycled once through all eight Sections.
6. The Board will review the conference profit target at the time of selection of the venue to ensure the amount keeps up with inflation and Chapter financial need.

**D. CONFERENCE REGISTRATION POLICIES**

1. Based on a recommendation from the VP Conferences and the CHC, the Board shall approve registration rates for each conference, ensuring that expenses can be covered, but managing proposed increases to avoid reduction in the number of attendees.
2. Registration rates shall be set for categories of members as discussed in Article III of the Conference Requirements Handbook and shall provide for increased rates closer to the conference.
3. Out-of-state APA members shall qualify for member rates.
4. Non-member rates shall be higher than rates for APA members and shall provide for increased rates closer to the conference.
5. Complimentary conference registrations, paid for by the conference, will be identified and assigned only by the VP Conferences to the following individuals attending the conference:
  - a. Conference Host Committee Co-Chairs
  - b. APA California President
  - c. VP Conferences
  - d. Up to 2 guests of the Chapter President as discussed in Article III of the Conference Requirements Handbook
  - e. Major CPF Scholarship winners as identified by the CPF President
  - f. APA Region VI Board, AICP Commission, and Student Representatives
6. Media Representatives, upon demonstration to the VP Conferences of their journalistic intent, may be given access to conference sessions; however, the representative must purchase access to ticketed events (i.e., with food & beverage).
7. APA conference contractors onsite to participate in conference logistics will be granted complimentary access to meals and events by the conference.
8. Reduced conference registration rates will be identified by the VP Conferences and are available to the following individuals:

9. A student, whether or not an APA member, shall be eligible to pay a student registration rate with demonstration of current enrollment or APA member student id number; student registration rates do NOT include the Opening Reception which may be purchased separately.
10. Elected Chapter Officers shall be eligible for a reduced registration rate that covers their basic food costs.
11. CHC Subcommittee Chairs, as identified by the CHC Co-Chairs, shall be eligible for a reduced registration rate that covers their basic food costs.
12. Conference Speakers attending the conference, both APA members and non-members, shall be eligible for a reduced registration rate. Note: see Handbook, Article III, for further discussion regarding Keynote Speakers and speakers who are not attending the conference.
13. Those registering for the conference, including but not limited to Chapter Officers and Advisors, CHC subcommittee chairs and speakers, are expected to cover their own registration and hotel costs, except as specifically provided in this policy.

**E. CONFERENCE HOTEL POLICIES**

1. The conference budget shall cover hotel room costs for the CHC Co-Chairs, the Chapter President, the VP Conferences, up to 2 guests of the Chapter President, the Region VI Board Member, and the AICP Commission Member.
2. Neither the Chapter nor the conference budget will provide room nights to Board members not specified above.
3. See #6 below for Board Member room nights to attend the Chapter Board Meeting held at the conference.

**F. BOARD MEETING AT THE CHAPTER CONFERENCE POLICIES**

1. The Chapter, not the conference budget, shall cover all eligible costs related to the Chapter Board meeting held the day prior to, or the first or last day of, the conference; however, Sections are responsible for travel and room costs incurred by the Section Directors.
2. The Chapter shall cover the cost of one night at the conference hotel for voting members of the Board who arrive the night prior to the Board meeting in order to arrive prior to the Board meeting's start time or the night of the Board meeting as discussed in 2; however, Sections are responsible for costs incurred by the Section Directors.
3. The VP Conferences will allocate complimentary room nights received based on fulfilling minimum number of room nights to the Chapter to offset costs of Board Member room nights for the night prior to the Board meeting.

## **V. SECTION FINANCIAL POLICIES**

### **A. CHAPTER FINANCIAL RELATIONSHIP TO THE SECTIONS**

The Chapter is legally responsible for the fiscal viability of the Sections and must hold Sections accountable for the moneys distributed to them by the Chapter.

### **B. QUALIFICATIONS AND RESPONSIBILITIES OF THE SECTION TREASURER**

Each Section shall contract with the Chapter/Section bookkeeper to provide at minimum the following bookkeeping services: preparation and review of the monthly statements, quarterly reports, annual report and 1099's.

Any candidate for Section Treasurer shall be knowledgeable in accounting procedures, including posting debits and credits into accounting software, balancing accounts and reconciling statements.

Prior to taking over as Treasurer, it is recommended that the new Treasurer have at least one training session with the Chapter/Section bookkeeper before the new Section Treasurer begins working with the Section account(s) on QuickBooks Online (QBOL).

The outgoing Section Treasurer shall work with the Chapter/Section bookkeeper to balance all of the accounts before the transfer to the new Treasurer is made.

The outgoing Section Treasurer and Section Director will meet with the incoming Treasurer to ensure the transfer of the files and QuickBooks On Line access information is complete and that the Section financial and QBOL procedures are understood by the new Treasurer.

If for any reason a Treasurer is replaced mid-term, the Section Director will immediately contact the VP of Administration and send or review all accounting information with the VP of Administration and Chapter/Section bookkeeper before any accounting activities are assumed by the new Treasurer.

### **C. REQUIRED SECTION ACCOUNTING PROCEDURES FOR CHAPTER ACCOUNTING AND TAX PURPOSES**

Within 15 days of the end of each quarter, the Section Treasurer shall provide the Section Board and the Chapter/Section bookkeeper with the following:

1. Copies of statements for each checking, savings, CD, and money market account or other reserve account for each month in the quarter if the Section bookkeeper is not providing reconciliation services to the Section or if the Section has not provided log in information to the Section bookkeeper to that she has access to the bank statements. (Sections are encouraged to provide log in information to the Section bookkeeper to simplify this process.)



2. A list of all income and expense transactions occurring in the quarter with explanations, to be added to each Section's books for reconciliation unless the Section is doing the entry.
3. The Section Board will review the latest reports at the Section Board meetings to ensure the Section Board is knowledgeable regarding the financial status of the Section. The Chapter/Section bookkeeper will provide these reports quarterly. This information will be used to complete the Chapter tax forms and required Chapter financial reports to National APA. Sections are responsible for any cost incurred to contract with the Chapter/Section bookkeeper.

**D. LINE ITEM BUDGETING**

Section income and expense budget line items shall be consistent in category and format with those included for the Sections in the Chapter Chart of Accounts. Unique Section line items may be added to the Chapter Chart of Accounts for the Sections if approved by the Chapter accountant and bookkeeper. (See Appendix A). Separate newsletter and advertising income and expense line items will be clearly identified. Revenues, including reserves and investments, and expenses must be completely and accurately reported; net amounts are not acceptable.

**E. IRS REQUIREMENTS FOR FINANCIAL RECORDKEEPING**

Sections shall keep hard copies of all financial reports, deposits, bills, invoices, bank statements and reconciliation reports for 7 years. These files shall be provided to each new incoming treasurer. The Section is responsible for having these records shredded after the 7-year period has passed. Sections shall not recycle whole documents.

**F. SECTION ACCOUNTING AND QUICKBOOKS ON LINE REPORT FORMATS**

Sections are part of the Chapter Quick Books On Line program and format provided by the Chapter. For specific information on which line items in the Chart of Accounts should be used by Sections to enter specific income and expenses in the Chapter QBOL program, see Appendix A.

**G. SECTION BUDGETS**

The Sections shall adopt a Section budget for the next year by December 1 of each year using the Chart of Accounts as outlined for the Sections in Appendix A, and send the Section budget to the Section bookkeeper by December 10th. The income budget line items shall include budgeted, estimated income expected from quarterly subventions, chapter-only rebate, conference profit, programs, sales, interest and other income. The expense line items shall include each expense line item for which the Section has budgeted expected expenses for programs and portfolio responsibilities.

**H. SECTION OCTOBER AND YEAR-END REPORTING**

The Section Bookkeeper shall provide Section financial information to National by 10/31 of each year or the date requested by National in order to include the Section's financial

information into National's annual tax returns along with the Chapter's financial information. Sections shall ensure their transactions are in by October 1, or the Section has provided the Section bookkeeper with transaction details.

The Section/Chapter bookkeeper shall provide the year-end Section financial information to the Chapter accountant to be incorporated into the Chapter's tax return by February 15. Sections shall ensure their transactions are in by January 15th, or the Section has provided the Section bookkeeper with transaction details by that date.

**I. WITHHOLDING SUBVENTIONS UNTIL FINANCIAL INFORMATION PROVIDED**

Sections failing to provide the above information at the end of each quarter or year-end shall not receive their subvention checks until the information is sent to and approved by the Chapter/Section bookkeeper. Sections that provide their financial information each quarter will receive their subvention checks as soon as possible following the Chapter's receipt of quarterly subvention deposits from National APA.

If any Section fails to provide the information required above on a timely basis, or provides incomplete information, the Chapter/Section bookkeeper shall provide written notification to the Section Director and the Section Treasurer explaining the issues.

## Appendix A -- Descriptions of CHAPTER Budget Line Items

UPDATED JANUARY 2019

### **INCOME LINE ITEMS**

The income budget line items below include budgeted, estimated income expected from dues, conferences, programs, sales, interest and other income.

#### 4100 Dues & Conference

**4115 Dues – National Subvention:** Income received from National APA from dues paid by APA California members. The Chapter receives the APA subvention checks quarterly, usually in February, May, August and November. Sections receive a portion of the subvention check as shown in the budget in Expenses LI 5705 Section Dues Rebates.

**4120 Dues - Chapter-Only:** Income received from Chapter-Only dues. Sections receive a portion of Chapter-Only dues as shown in the budget in Expenses LI 5725 Section Chapter-Only Rebate.

**4125 Conference Profit:** Net conference profits. Conference profits will be posted in the year the conference is held or the following year based on when the conference books can be closed. Sections receive a portion of the conference profit based on a formula as shown in the budget in Expenses LI 5715 Section State Conference Rebate and below. **Note: The seed money provided to the conference to cover expenses until registrations and sponsorship funds can be deposited into the conference account must be paid back before final net conference profits are finalized. For 2018-2025, the conference management contract adjusted (amortized) cost of \$4375 must also be deducted before final net conference profits are finalized. This adjusted cost will be used to pay for the 2018 and 2019 hotel commissions that cannot be recouped by the conference management contractor in those two years (a total of \$35,000 to be repaid equally by 8 conferences over 8 years).**

The allocation formula for the amount of net conference profits up to the amount budgeted in LI 4125 each year is:

40% to Chapter

40% to Host Section

20% divided equally among the remaining 7 Sections

The allocation formula for the amount of net conference profits that exceed the amount budgeted in LI 4125 each year is:

50% to Chapter

50% to Host Section

**4126 Conference Profit - Prior Year:** Any conference profits received in the year after the conference but allocated in the current budget year. Sections receive the same portion of the conference profit based on a formula as shown in the budget in Expenses LI 5720 Section State Conference Rebate – Prior Year.

[4200 Administrative Income](#)

**4205 Extra Award Reimbursement:** Reimbursement to the Chapter from award winners to cover the cost and mailing of extra awards ordered by Chapter award winners.

[4400 Professional Development Income](#)

**4405 AICP Publications:** Income received from the sale of the AICP Study Guides, certification maintenance CD's, and other AICP-related information. Expenses related to AICP Publications is included in the budget in Expenses LI 5420 AICP Publications.

**4410 Webcast/Workshop Income:** Income from the purchase of On Demand videos for AICP certification, Chapter webinars, and income from any Chapter-sponsored workshops and Distance Education. Expenses related to webcasts and workshops are included in the budget in Expenses LI 5415 Webinars/Workshops.

[4415 Sections Workshop Income](#)

**4416 Planning Commissioner Workshop:** Registration for Planning Commissioner education on planning.

**4417 Salton Sea Workshop:**

**4418 Legislative/Legal Workshop:** Registration for review of planning related legislation and court decisions.

**4419 Ethics Workshop:** Registration for review of APA ethics.

[4420 Sectionwide Events Income](#)

**4422 Awards Raffle:** Fundraiser raffle during Awards program.

**4424 Awards Dinner:**

**4426 AICP Prep Training:** Fee for prep course for AICP exam.

**4428 AICP Publications:**

**4430 Caltrans Speaker Series:**

**4432 Holiday Party:** Registration for socials with other associations.

**4434 Leadership Seminar:**

**4436 Luncheon Programs:**

**4438 Member Services Awards:**

**4439 Mid Career Planners Group:**

**4440 Padres Member Appreciation:**

**4442 PLAN Sac Valley Mentor Pgm:** Member registration for Mentor/Mentee program.

**4444 Planner's Night Out:**

**4446 Speaker Series:** Registration for speaker events on regional planning topics.

**4448 Sierra Retreat:**

**4450 Signature Event:**

**4452 Young Planners Group:** Events and activities to promote young planners in APA.

**4454 East Bay RAC:**

**4456 North Bay RAC:**

**4458 South Bay RAC:**

**4460 Monterey RAC:**

**4462 Peninsula RAC:**

**4464 Redwood Coast RAC:**

**4466 San Francisco RAC:**

**4467 Young Planners Group:**

**4500 Public Information Income**

**4510 News – Ads:** Income received from advertisements published in *Cal Planner*, including display ads and calling card advertisements.

**4515 News - Subscriptions:** Income received from subscription rates charged non-APA members who subscribe to *Cal Planner* and members who request additional subscriptions.

**4520 Web Ads:** Income received from on-line advertising posted on the APA California web site.

**4600 Registration:**

**4700 Sponsorships**

**4710 Exhibit Booth & Event Sponsorship Packages**

**4711 Opening Reception:** Registration revenue received for guest tickets for the Opening Reception

**4712 Give Away Gift:** Revenue received from sponsorships to fund the give away gift for the conference.

**4713 Conference Lanyards:** Revenue received from sponsorships to fund the lanyards.

**4714 Opening Keynote:** Revenue received by an organization or company to underwrite honorarium for Opening Keynote Speaker.

**4716 Awards Events:** Revenue received for sponsoring the Awards Events (awards, video, etc.)

**4717 Mobile App:** Revenue received from sponsorships to underwrite costs associated with the Mobile App.

**4718 Student Awards Luncheon:** Revenue received from sponsorships to underwrite the Student Luncheon.

**4719 Continental Breakfast:** Revenue received from sponsorships to underwrite the Continental Breakfasts.

**4720 Closing Keynote:** Revenue received by an organization or company to underwrite honorarium for Closing Keynote Speaker

**4721 CPF Auction:** Revenue received for supporting scholarships and/or costs associated with the CPF Auction activities.

**4722 Diversity Summit:** Revenue received by an organization or company to underwrite honorarium for the Diversity Summit.

**4725 Special Events**

**4726 Student Orientation/Walking Tour:** Revenue received from sponsorships for costs associated with the Student Walking Tour (eg., food, transportation). Levels of support outlined below.

**4727 \$1,500:**

**4728 \$1,000:**

**4729 \$500:**

**4730 Event Sponsor**

**4733 Mobile Workshop:**

**4735: Afternoon Break:**

**4736 Diversity Summit:** Revenue received for Diversity Summit support.

**4737 Public Agency:** Revenue received from a Public Agency.

**4738 Non-Profit Organization**

**4739 Tabletop Sponsor:**

**4740 Advertising**

**4741 Conference Pen:**

**4743 Mobile Application:**

**4744 Program Sponsors:**

**4745 Other (Customizable):**

**4750 Section Sponsorships**

**4751 Affordable Housing Sponsorship:**

**4752 Annual Sponsors:**

**4753 Awards Sponsorship:** Sponsors for Awards program.

**4754 Caltrans Sponsorship:** Partnership income for Speaker Series.

**4755 CPF Sponsorship:** Student fundraiser.

**4756 Division Sponsorship:** Sponsors from geographic divisions within SVS.

**4757 Friend Sponsorship:** Level of section-wide sponsorship.

**4758 Legacy Scholarship:** Level of section-wide sponsorship.

**4759 Partner Sponsorship:** Level of section-wide sponsorship.

**4760 Section-wide Sponsorship:** Level of section-wide sponsorship.

**4761 Visionary Sponsorship:** Level of section-wide sponsorship.

**4800 Other Conference Income:**

**4810 Pass Through Income:**

**4900 Interest Income**

**4905 Checking Account:** Interest received from the APA California checking accounts.

**4910 Savings Accounts:** Interest received from any regular APA California savings accounts and interest/dividends received from American Funds reserve accounts.

**4950 Unrealized Gain(Loss):**

**9200 Federal Tax Return:** Refund from the IRS for an overpayment on Federal Taxes.

<b>EXPENSES LINE ITEMS</b>
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The following lists each expense line item for which APA California has budgeted expected expenses for programs and portfolio responsibilities.

**5100 Operations Expense**

**5105 Ex Dir Management Contract Fee:** Contract fee for professional Chapter Executive Director and Administrative Director management services.

**5106 Conference Management:** Contractor compensation for chapter conference management.

**5107 Conference Registration Mgmt.:** Cost for Vieth Consulting to set up an online registration program.

**5108 Section Management:**

**5115 Board Meetings:** Expenses related to Board meetings including expenses for Board member travel and hotel rooms (if needed) to attend Board meetings, and any facility and food costs. However, Sections are required to pay for costs other than food for Section Directors to attend the Board Meeting held at the conference each year.

**5120 Insurance Expense:** Chapter portion of the yearly premium for Chapter/Section/ CPF General Liability and Directors and Officers insurance, and all insurance-related premiums. Sections and CPF are required to pay their portion of the insurance premium. The Chapter and CPF pay a set amount based on Board members covered, while the Sections pay a per-member rate based on current membership counts.

**5125 Board Retreat:** Expenses for voting Board members to attend the annual Board retreat, including expenses related to Board member travel, hotel rooms, facility charges and food. Non-voting members may also attend but will be required to pay for their own expenses except for food during the retreat.

**5130 Speaker Fees:** Expenses related to keynote/closing speakers such as honorarium or travel.

**5140 Telephone/Fax:** All phone and fax expenses including those charged by management services contractors per their contracts.

**5145 Office Supplies and Expenses:** All office supplies and other expenses from management services contractors per their contracts and from Board members such as banners and other Board-related expenses. Receipts are required for reimbursement.



**5150 Postage:** All management services-related postage expenses except those directly related to other line items included in the budget.

**5155 Dues & Subscriptions:**

**5165 Copies:** Expense for having copies made.

**5170 Storage:** Storage fees charged by the storage facility used by the Chapter management firm to store APA California files and non-archived materials.

**5175 Merchant Credit Card Fee:** Fees associated with processing credit card payments.

**5180 Board Mgmt Contractor Fees:** Contract fees for professional Board services.

**5185 Member Mgmt Contractor Fees:** Contract fee for APA member, Certification Maintenance, award program, and consultant directory maintenance services.

**5190 Bank Charges:** Fees charged by the bank for transfers and account fees.

**5200 President Expense**

**5205 Meals:**

**5210 Meeting and Conference-State:** Expenses incurred by the President to attend Chapter or Section meetings, meet with affiliated organizations or pay for expenses related to special programs or projects.

**5215 Travel-National:** Travel costs, Chapter reception costs at National events, and other expenses incurred by the President or his/her designee when attending APA Chapter Presidents Council meetings or other National meetings.

**5220 President-Elect/Past President:** Costs incurred by the President-Elect or Past President for travel and other expenses.

**5230 Student Representative:** Expenses incurred by the Student Rep for student programs and conference expenses.

**5300 Policy and Legislation**

**5305 Lobbying Services:** Contract fee for professional lobbying services. This amount and the amount of lobbying expenses below must be calculated and noted each year on the membership applications as the percentage of the dues that cannot be written off by members as a business expense.

**5310 FPPC Quarterly Filing Fees:** Fees incurred by lobbying firm to file quarterly Fair Political Practices Commission lobbyist employer reports.

**5315 VP Policy & Legislation/Review:** Travel costs and expenses incurred by the VP Policy and Legislation and lobbyists to attend Legislative Review Team meetings. This line item may also be used to pay for VP or lobbyists' travel to National APA legislative or policy meetings when budgeted, mileage reimbursement for Legislative Review Team members if requested with

receipt, and other expenses incurred for legislative and policy related meetings, events and programs.

**5320 National Legislative Representative:** Registration and travel costs incurred by the National Legislative Representative to attend the National APA annual conference and National legislative workshops and conferences when budgeted.

**5400 Professional Development**

**5405 VP Professional Development:** Costs incurred by the VP for travel and other miscellaneous expenses (other than costs related to workshop programs).

**5410 Workshops:**

**5415 Webinars/Workshops:** Costs incurred to purchase On Demand videos for AICP certification, and to produce Chapter webinars and any Chapter-sponsored workshops and Distance Education.

**5420 AICP Publications:** Costs to purchase the AICP Study Guide from National APA.

**5425 Student Development:**

**5430 Section Wide Events**

**5435 Awards Night:** Cost for hosting Awards program.

**5439 BEEP:**

**5441 Diversity:**

**5443 Ethics Workshop:** Cost for hosting workshop.

**5444 Holiday Party:** Cost share of joint association social events.

**5445 International Section:**

**5447 Legislative CM Session:**

**5449 Legislative/Legal Workshop:** Cost for hosting workshop.

**5451 Mentorship:** Cost for PLAN program.

**5452 Mid Career Planners Group:**

**5453 Orchids & Onions:**

**5455 PDO Expenses:**

**5457 Planning Academy:**

**5459 Planning Commissioner Workshop:** Cost for hosting workshop.

**5461 Policy Conference Sponsor:**

**5463 SD Design Film Festival:**

**5465 Salton Sea Workshop:**

**5467 Scot Mende Memorial:** Cost for programs that meet memorial expenditure guidelines.

**5469 East Bay RAC:**

**5471 North Bay RAC:**

**5473 South Bay RAC:**

**5475 Monterey RAC:**

**5477 Peninsula RAC:**

**5479 Redwood Coast RAC:**

**5481 San Francisco RAC:**

**5482 Scholarship Fundraise Event:** Cost hosting event.

**5483 Young Planners Group:** Cost for programs and events.

**5500 Public Information Expense**

**5505 VP for Public Information Expense:** Costs incurred by the VP for travel and other miscellaneous Public Information expenses.

**5510 Directory Maintenance Contract Fees:** Contract fees to manage and invoice for the online consultant directory.

**5515 News Distributions:** Contract fees for newsletter distribution services.

**5516 Newsletter:** Section contract fees for newsletter distribution services.

**5520 News & Design:** Contract fees for design services for the digital *Cal Planner*.

**5521 News Production - Proofreader:** Contract fees for proofreader for *Cal Planner* and other Chapter publications.

**5525 News Management:** Contract fees for calling card invoicing and other newsletter management services.

**5530 Awards Program – Website Update:** Contract fees to coordinate and maintain the Awards Program website information.

**5535 Webmaster:** Contract fees to oversee, maintain and improve the Chapter website and coordinate/manage Chapter email notifications to membership.

**5540 Website Hosting/Support:** Contract fees for professional management to host the Chapter website and provide maintenance support services of third party website components.

**5545 Website Redesign:** Contract fees to continually update and add new options and additional programming to the Chapter website.

#### **5600 – Administrative**

**5605 VP Administration Expense:** Costs incurred by the VP for Administration for travel and other miscellaneous expenses (other than those incurred for the awards program).

**5610 Awards:** Costs incurred by the VP Administration for travel and other expenses related to the Chapter Awards Program, including but not limited to travel costs for the VP Administration, State Awards Coordinator and the Awards Jury, and purchase of the awards and award engraving services.

**5615 Extra Award Expenses:** Costs reimbursed by award recipients for the purchase of more than one award.

**5620 Bookkeeping/Accounting/Tax Services:** Contract fees for the Chapter's professional bookkeeper to maintain Chapter books, contract fees from Chapter accounting firm to prepare and file the Chapter's tax returns including Section information, and any fees if budgeted for a professional accounting firm to perform an audit reconciliation or other review of Chapter accounting records and policies.

**5625 Reserves/Savings Contributions:** Transfers of funds from the Chapter checking account that are deposited to the Chapter's savings account and/or American Funds reserve account.

**5630 UBIT Tax-Unrelated Business Income:** Taxes paid on income/revenues received from advertising in *CalPlanner* and on the website not offset by expenses.

**5645 Annual Report:** Contracted fees with graphic designing firm to coordinate, design and print the Chapter Annual Report.

**5650 QBO Fee + Section Access:** Fees charged by QuickBooks Online for Chapter account and Section access.

**5655 Conference Profit Programs:** New or expanded Chapter programs or services paid for by the Chapter's share of the annual conference profits, if budgeted by the Board.

**5665 Travel/National Conferences/Staff:** Expenses for the Executive Director/Administrative Director to attend the Chapter Administration sessions at the National Planning Conference when approved by the President or Vice President for Administration.

#### **5700 – Section Subventions**

**5705 Section Dues Rebates:** The Sections' share of membership dues received from APA National by the Chapter from Income Line Item 4115. The rebates are calculated by multiplying the total rebate amount from National by 17% to get the Sections' share. That amount is then divided by

the total members per National's membership reports to get the per member rate. The total member rate x the total members = the Section rebate amount.

**5706 CM Fees:** Fees charged the Chapter and Sections by National APA for Certification Maintenance fees.

**5715 Section State Conference Rebate:** The share of net conference profits disbursed to the host Section and other Sections from Income Line Item 4125.

The allocation formula for the amount of net conference profits up to the amount budgeted in LI 4125 each year is:

40% to Chapter

40% to Host Section

20% divided equally among the remaining 7 Sections

The allocation formula for the amount of net conference profits that exceed the amount budgeted in LI 4125 each year is:

50% to Chapter

50% to Host Section

**5720 Section State Conference Rebate - Prior Year:** Allocations to Sections of any conference profits received the year after the conference, from Income Line Item 4126.

**5725 Section Chapter-Only Rebate:** The Sections' share of Chapter-Only dues from Income LI 4120. Each Section receives \$15 for each Chapter-Only member.

**5730 Section Grants & Projects:** Funds allocated through Board action to be used to fund specific projects for the Sections.

### [5900 Other Expenses](#)

**5905 Chapter Historian:** Costs incurred by the Chapter Historian(s) for printing, mailing, travel and other expenses incurred to conduct the Chapter Historian program, and to maintain the APA California Archives.

**5915 CSUN Archives:** Amount provided to UC Northridge to archive historical APA California documents to be paid annually at the beginning of each year.

**5925 PEN Expense:** Expenses incurred by the Planner Emeritus Network for programs and communications.

### [5930 Scholarships](#)

**5935 AICP Exam Scholarship:** Scholarship recipients.

**5940 CPF Scholarship:** Scholarship share to CPF.

**5945 Auction Donations:** Scholarship donation to CPF.

[6100 Commission and Board Representative](#)

**6100 Commission and Board Representative:** Costs incurred to carry out the Commission and Board Representative’s duties.

[6200 Conferences](#)

[6260 Conference Administration](#)

**6261 Committee Meals & Expenses:** Expenses incurred by CHC for ongoing committee meetings regarding the annual conference such as food costs.

**6262 Hotel Rooms & Registration:** Sleeping room costs paid by conference for presidential guests, CHC leads, and staff.

**6263 Volunteer Stipend:** Reimbursement made to students in exchange for volunteering at the annual conference.

**6400 Conference Opening Event:** Costs such as facility and furniture rentals, security, cleaning, etc. in connection with the Opening Reception.

**6420 Other Events – Food & Beverage:** Food and beverage costs for the Opening Reception.

[6450 Conference Facility Expenses](#)

**6451 Meeting Rooms - Exhibitor Services Provider:** Costs for expo company such as booth setup/teardown and registration kiosks

**6452 Meeting Rooms - Facility Space Fee:** Costs incurred by convention center when needed.

**6453 Meeting Rooms - Audio Visual:** Costs for audio visual provider.

**6454 Other Conference Facility Expense:** Security, electrical, and internet needs incurred at annual conference.

[6460 Publicity Material](#)

**6461 Design Fees:** Fees incurred by graphics designer for conference-related items.

**6466 Give Away Design & Purchase:** Costs to producing give-away items at the annual conference.

**6467 Lanyard Design & Purchase:** Costs to design and purchase the lanyards.

**6468 Printing Cost:** Costs to print signs, flyers, etc. relating to the annual conference.

[6470 Mobile Workshops](#)

**6471 Transportation:** Costs to provide busing or other transit for mobile workshops.

**6472 Food:** Food costs associated with mobile workshops.

**6473 Miscellaneous:** Any miscellaneous-type costs such as entry fees for mobile workshops.

**6480 Social Media**

**6481 Website**

**6481.1 Hosting:** Vieth Consulting/Memberleap.

**6481.2 Support:** ATEGO Resources.

**6482 Mobile App**

**6482.1 Hosting:** Certain Touchpoint.

**6482.2 Support:** Conference registration contractor fees.

**6205 VP Conference Expense:** Chapter-related expenses incurred by the VP for Conferences for miscellaneous expenses not related to direct conference expenses. All direct conference expenses including travel for site visits shall be paid out of the appropriate conference account.

**6300 Marketing & Membership**

**6305 VP Marketing and Membership:** Costs incurred to carry out the duties of the VP Marketing and Membership.

**6310 Membership Inclusion:** Costs incurred by the Northern and Southern Membership Inclusion Directors to carry out his/her responsibilities.

**6315 Young Planners Group:** Costs incurred to support the Young Planners Group and related programs.

**6320 Great Places:** Costs to identify and publicize the Chapter's Great Places award each year.

**6325 University Liaison:** Costs incurred by the University Liaison to coordinate and communicate with accredited universities.

**6490 Contributions:**

**9000 Interest:** Interest earned from the banks

**9100 State Tax Return:** Overpayment on State Tax refunded back to the Chapter on UBIT.