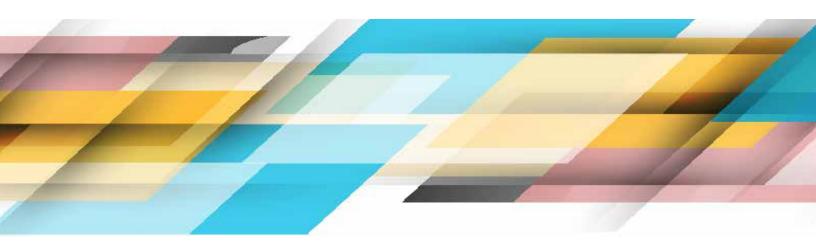
# Annual Report



Let Us Grow Together!



## **Foundation Mission**

The IIMC Foundation is a diverse team of volunteers who are passionately committed to raising endowed dollars whose earnings help IIMC pursue its educational objectives.





President Mary Lynne Stratta, MMC *Bryan, TX* 

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# *Report from the President* Mary Lynne Stratta, MMC

IIMC Foundation President

Dear IIMC Foundation Supporters and IIMC Members: The IIMC Foundation was created in 1984 by a forwardthinking group of Municipal Clerks who saw a need for funds for Clerk education. The Foundation is a 501C3 non-profit organization that raises endowed dollars whose earnings are resources for IIMC and its members to pursue educational opportunities. That purpose remains the sole focus of the Foundation.

#### 2022 Income, Expenses and Contributions

As of December 31, 2022, the IIMC Foundation has contributed \$1,311,098.29 to IIMC for educational programs, CMC/MMC scholarships, online learning scholarships, Region educational stipends, conference grants and other educational opportunities.

The Foundation's corpus as of December 31, 2022, was \$3,311,616.32. Of that amount, \$2,371,814.15 was in unrestricted funds, and \$939,802.17 was in restricted funds. The Foundation realized \$161,296.40 in total revenue in 2022. Those revenues came from member donations, voluntary contributions, society donations, sponsorships, the annual conference silent auction, the Hawaii fundraiser, conference registration fundraiser, t-shirt sales, memorial gifts, etc. Restricted endowments increased in 2022 with individual donations and the creation of the Washington Municipal Clerks Association, Arizona Municipal Clerks Association and Mr. Tom Spengler endowed scholarships.

#### 2022 Income

Voluntary contributions from IIMC members \$55,236.00	
Sponsorships from IIMC	\$8,707.70
Society Donations	\$7,858.00
Silent Auction	\$12,126.01
Endowments	\$46,740.00
Memorials and Tributes	\$4,980.00

Miscellaneous Fundraisers (Hawaii trip, conference		
registration,50-50 split, bracelet sales)	\$12,697.00	
Education Funds from IIMC	\$4,298.00	
Conference T-shirts	\$1,358.34	
Exhibit Hall Royalties	\$2,500.00	
Other	\$4,795.35	

#### 2022 Expenses

The Foundation incurs professional fees including investment, legal and accounting services. Board members donated their travel costs in 2022. The Foundation received a clean, unqualified external audit for the 2021 fiscal year.

#### 2022 Operating Expenses

Professional Fees (audit, accounting, legal,	
financial services)	\$22,028.16
Supplies/Printing/Postage	\$1,926.90
Board Travel	\$0
Total Operating Expenses	\$23,955.06

# 2022 Foundation Contributions to IIMC and Members for Clerk Education

Education Funds to IIMC	\$30,700.00
Restricted CMC and MMC Scholarships	\$13,088.00
Unrestricted CMC and MMC Scholarships	\$5,510.00
Online learning scholarships	\$5,192.50

As far back as 2010, the Foundation has funded all qualified CMC, MMC and online learning scholarship applications, as well as region educational stipend requests, received annually. Please apply for financial assistance and encourage your fellow Clerks and regions to take advantage of these education dollars.





Mary Lynne Stratta, MMC Continued from page 3

#### **Endowed Funds**

Year End 2021 Unrestricted	\$2,776,440.92
Year End 2021 Restricted	\$974,574.47
Year End 2021 Total Value	\$3,751,015.39
Year End 2022 Unrestricted	\$2,371,814.15
Year End 2022 Restricted	\$939,802.17
Year End 2022 Total Value	\$3,311,616.32

The corpus, or this \$3.3 million, is never touched. It remains invested to make more money. The interest earned on the corpus is what is used to fund the Foundation's support of IIMC and its members' educational needs. So, the larger the corpus, the more the Foundation can give to IIMC and its members for education. If you give a dollar, that dollar is never touched, only the interest earned is disbursed. That is how foundations work, and that is why even though it sounds like the Foundation has a lot of money invested, that corpus is never touched. It remains untouched so that we can fund clerk education in perpetuity. So, we must build the corpus to earn money. How do we build the corpus? Only with your support. Please give.

The Foundation suffered, as we all did with our individual retirement accounts, from the record high inflation and near-recession economy in 2022. The Foundation Board maintained close contact with our financial advisors and below will share their comments and advice regarding the Foundation's asset investments and policies regarding distribution of funds.

#### **Disbursement of Funds**

Throughout 2022, the Foundation Finance Committee and Board sought input and guidance from our certified financial planners with Morgan Stanley Graystone Financial Consultants about the Foundation's distribution of earnings for clerk education. These financial consultants are well educated individuals, holding multiple degrees and certifications in financial management and planning. They are financial advisors to a number of foundations. They are well versed in assisting foundations in managing assets, and the Finance Committee and Board expressed complete confidence in them regarding their guidance to the Foundation.

IIMC Foundation Policy 8 and Policy 10 dictate how earnings on invested dollars are distributed for clerk education. Policy 8 utilizes earnings from unrestricted funds. Policy 10 utilizes earnings on restricted funds. The formula contained in policy and in use is one strongly recommended by our financial advisors. It states that up to seven percent of the unrestricted or restricted investments based on a three-year average, shall be subject to expenditure each year after the three-year inflation rate has been deducted. Here are the steps used in calculating disbursement of funds to IIMC for educational program, scholarships, grants, etc.

- 1. Determine total unrestricted or restricted investments as of June 30 or September 30, respectively, for the last three years. Divide the total of the past three-year investments by 3 to determine the average investment amount. For restricted funds, this applies to those funds with a basis of \$5,000.
- 2. Take the past three-year inflation rates for each of those years. Divide the total of the past three-year inflation rates by 3 to determine the average inflation rate.
- 3. Determine the amount of the unrestricted or restricted investments that shall be subject to expenditure by multiplying the average investment amounts by up to 7 percent.
- 4. Determine the amount of inflation to deduct from the possible expenditures by multiplying the average investment by the three-year inflation rate.
- 5. Determine the final possible expenditure by subtracting the inflation amount from the unrestricted or restricted investments that shall be subject to expenditure.

Our financial advisors and independent auditors always confirm that the Foundation Board has correctly calculated the disbursements of funds under these formulas set out in policy.

In 2022, based on the highest inflation rate in our country's history, at least since WWII, and a very poor performing economy, the Foundation Board still voted to give more for Clerk education than actual interest earnings this year – 6.25 percent from unrestricted and 7 percent from restricted.

Relative to the Foundation's policies regarding the formula to determine the amount of interest earned to distribute each year, our financial advisors shared the following comments:





- Seven percent distribution rate is very high and generous for a foundation like the IIMC Foundation. Threefour percent distribution rate is common for foundations. Seven percent applied consistently is too heavy to maintain corpus integrity over time. The financial advisors would not recommend raising it any higher. If anything, they would recommend lowering it, but since the Foundation Board applies the formula very well using inflation over a three-year period, and since there is a strong policy of protecting corpus integrity, they feel the Foundation is solid in its policy application.
- The financial advisors confirmed the Board is following policy and applying the policy formula correctly.
- Most foundations average four percent distribution year over year. A yearly analysis of university/college foundations show the average is 4 to 4.5 percent per year. Three percent is considered conservative.
- Inflation is typically calculated on a 3-5-year basis. The IIMC Foundation uses a 3-year basis. The financial advisors said a 3-year basis was the most widely used by foundations. The financial advisors said this application of inflation over time has a "smoothing" effect on distributions.
- The IIMC Foundation does not have a "spend down" policy that requires a certain minimum amount of distribution per year over and above formula (policy) distribution. The financial advisors would not recommend this.
- The financial advisors advised the Board must consider anticipated long term returns while maintaining the corpus integrity.
- The financial advisors said that "old school" foundation policy was to spend the income, when interest rates were very high. As interest rates have come down, foundations found a better way to manage assets, embracing using an average spending formula, which is exactly what the IIMC Foundation does.
- The financial advisors believe the Foundation Board's number one job is to protect the corpus integrity. They advised everything relative to a foundation has to be looked at in perpetuity.
- The financial advisors feel the Foundation Board is doing the right thing with its current Policy 8 and Policy 10 distribution formulas.

After a lengthy discussion, the Finance Committee and Board agreed that they could not recommend a change to the current policies and formula for distribution of funds, since seven percent is considered very generous relative to foundation operations. Certainly, a formula that takes inflation into account is very suitable for the unstable financial times we as a country are experiencing. In keeping with advice from our professional financial advisors, the Board agreed the policies will remain the same.

We have also stayed in contact with our financial advisors about banking failures and any potential risk to the Foundation's assets. The Foundation maintains only a small checking account in a bank. The rest of the Foundation's assets are invested with Morgan Stanley. Per our financial advisors, the Foundation's unrestricted and restricted accounts are defensively positioned with the fixed income allocation being approximately 3 percent overweight versus the target weights. This positioning is aligned with their firm's outlook for more potential volatility in the equity markets over the next several months. Morgan Stanley Graystone Consulting will continue to monitor the financial climate and make any recommended changes to our client portfolio. At this time, they intend to keep the defensive positioning in place.

Over all, again, the bigger the corpus, the more earnings and the more money we can give for clerk education and scholarships. That's why the Foundation Board raises money all year. That's why the Board and Foundation volunteers work so hard. Every cent raised goes to fund Clerk education.

# Awards

The following were the recipients of IIMC Foundation awards in 2022 for their continued support of the Foundation. They were recognized at the annual conference in Little Rock and are again thanked for their support of the Foundation:

# Hall of Honor – Past Foundation Board Members Steve Wolf and Beverly Hammerstrom

Individual Award – Brenda K. Young Individual Step Up Award – Caroline de Llamas Association Award – Nebraska Municipal Clerks Assoc. Association Step Up Award – Alaska Municipal Clerks Association

Corporate Award – General Code



# Endowed Education Funds and Scholarships

- American Legal Publishing Corporation Education Fund
- ♦ Anne Uecker Education Fund
- ✦ Arizona Municipal Clerks Association
- ♦ Barstow Family Education Fund
- ✤ Business Records Corporation Education Fund
- Charles & Stephanie Kelly Endowment Fund
- California City Clerks Education Fund
- ✦ Charlie Buttiglieri Education Fund
- Chris & Patrick Wilder Education Fund
- City Clerks of California Scholarship Fund II (CA Clerks only)
- Coded Systems Education Fund
- ✤ Donna Young Scholarship Fund
- ✤ Dyanne Reese Education Fund
- ✦ Elizabeth Kiss Education Fund
- ✦ Fleming Bell Education Fund
- ✦ General Code Publishing Education Fund
- ✦ Granicus Education Fund
- ✤ iCompass Education Fund
- ✦ James B. Tinnin Education Fund
- ✦ Laserfiche (Institute Directors Colloquium)
- ✤ Lyall Schwarzkopf Education Fund

- ✦ Marianne Edwards Education Fund
- Mary Johnston Education Endowment (Ohio Clerks only)
- Mary Kayser Education Fund
- Mary Lynne Stratta Education Fund
- Microvote, Inc. Education Fund
- Monica Martinez Simmons Leadership Scholarship
- Municipal Clerks Assoc of New Jersey Endowment Fund
- Municipal Code Corporation Education Fund
- Nebraska Education Fund
- New Mexico Municipal Clerks Education Fund (NM Clerks only)
- Norma Rodriguez Education Fund
- OMAR Education Fund
- ✦ Region IV Education Fund
- ✦ Reynolds Miel Education Fund
- ✦ Robert T. Thorpe Scholarship Fund
- Robert W. Pritchard Education Fund
- ♦ Tak & Helen Kawagoe Education Fund
- Tom Spengler Endowed Scholarship Fund
- ♦ Washington Municipal Clerks Association



# IIMC FOUNDATION TRIBUTES/ HONOR YOUR MENTOR

The following is a list of donations made to the Foundation in recognition of the following individuals.

Honor Your Mentor - Teresa K. Hudson Katrina White





This report also lists the names of donors who supported the Foundation in 2022. Thank you for your support of clerk education!

#### **Looking Ahead**

As we look to the future, we need all IIMC members' support to channel as many educational dollars as possible to IIMC and its members. There are so many ways to help:

Honor a person or organization/association by creating a restricted endowment in their honor. To learn how, visit the Foundation's website at www.iimcfoundation.com or speak to any Board member.

Make a memorial or honorary contribution in memory of a loved one or to honor a mentor.

Join the Helen Kawagoe Legacy Program and make a provision in your will to leave behind a gift that will fund clerk education for years to come or contact a Board member about joining the Legacy Program if you do not have a will.

If your city will not fund the \$25 voluntary contribution along with your IIMC dues, enclose a personal check for \$25. Or pay online and use a personal credit card for the \$25.

Make a society level donation or step up your donation to the next level and be a catalyst for clerk education going forward.

Go to the IIMC Foundation website and use "point and pay" to contribute. You can even sign up for a monthly contribution via credit card or bank draft. Donate and bid on silent auction items. Buy tickets for the Hawaii trip, conference registration, and 50-50 raffles. Buy a Foundation t-shirt.

Join the Foundation Coffee Club – donate the cost of a coffee each month!

Giving has never been so easy – and the need for Clerk education dollars has never been greater! Join us in supporting education for IIMC members! Every dollar matters!

#### With Gratitude

The IIMC Foundation Board thanks everyone who supported the Foundation in 2022. We also thank the IIMC staff and Board for their continued support.

I personally want to thank the IIMC Foundation Board for the donation of your time, energy, money and travel expenses. You spend countless hours each year working on behalf of Clerk education. Thank you!

So, my fellow IIMC members, please join us in ensuring no municipal clerk misses much needed education due to a lack of resources. Give! Remember, when we all give a little, we all learn a lot.

Working for you,

Mary Lynne Stratta, MMC IIMC Foundation President



**IIMC Foundation Board of Directors** 



**Silent Auction** 



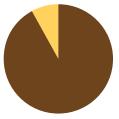
# 2022 Year End Charts

# Income Total Income \$161,296.40

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Exhibit Hall Royalties	\$2,500.00
Conference T-shirts	\$1,358.34

# **Operating Expenses Total Operating Expenses \$23,955.06**

 Professional Fees – (audit, accounting, legal, ........\$22,028.16 financial services)
 Supplies/Printing/Postage ......\$1,926.90 Board Travel .....\$0.00 Total Operating Expenses ......\$23,955.06



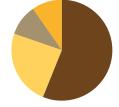
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Unrestricted CMC & MMC Scholarships	\$5,510.00
Online Learning Scholarships	\$5,192.50



# **2022** FOUNDATION DONORS

# Trailblazer (\$5,000+)

Spengler, Tom The Portage Foundation Washington Municipal Clerks Wolf, Stephen

## Visionary (\$2,500 - \$4,999)

Arizona Municipal Clerks Assn Bonneville, James Buttiglieri, Vincent General Code Johnston, Mary Miel, Vicky Nicol, Colleen Schneider, Roxanne Stratta, Mary Lynne University of Nebraska at Omaha

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# Change Maker (\$100 - \$499)

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**On behalf of Tobey Smith** *Mary Lynne Stratta* 

## On behalf of Wayne Hussey

Vincent Buttiglieri Tracy Davis Bev Hammerstrom Shari Moore Colleen Nicol Robert Pritchard Roxanne Schneider Mary Lynne Stratta

On behalf of Lawrence Paul Miel

# On behalf of Virginia Hernandez IIMC