

Sample form, not for offline completion.

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Transparency Pilot Program Testing

This page will list the purpose of the Transparency Award.

Proposed criteria are a spring application cycle, and a three year award timeline.

The tab called "Transparency Award" is where.....

Entry name

Entity Legal Name (as it will appear on award certificate)

This is the information that will be used for the Award.

Jurisdiction

Population (or Customer Count)

Name

Title

Address

Phone

Fax (optional)

Email address

AFFIDAVIT and RELEASE: By selecting the checkbox below, you are verifying that the information submitted to California Society of Municipal Finance Officers is true and correct. I hereby grant permission to CSMFO to publish information included in or related to this application and to reproduce any enclosed documentation for publication.

The Transparency Award is scored in tiers.

There are 11 minimum requirements that all applicants must provide, unless there is a valid legal reason it does not apply.

- **Bronze** = 16 of the 27 Total Items (11 minimum plus 5 "optional")
- **Silver** = 19 of the 27 Total Items (11 minimum plus 8 "optional")
- **Gold** = 22 of the 27 Total Items (11 minimum plus 11 "optional")

Annual Financial Audit with Single Audit (if required)

Required for award - mark N/A if not applicable and describe why in the text field.

Description:

Submit a link to your agency's Annual Financial Audit(s), including Single Audit reports if applicable (i.e., if your agency expended \$750,000 or more in federal funds during a fiscal year).

Agencies are expected to provide at least four consecutive years of publicly accessible audit documents. While a full ACFR is not required, the audit must include all minimum components.

What Reviewers Are Looking For:

A link to at least four years of publicly posted Annual Financial Audits, each containing:

- Independent Auditor's Report
- Management's Discussion and Analysis (MD&A)
- Basic Financial Statements, including:
 - Government-wide financial statements (if applicable)
 - Fund-level financial statements
 - Notes to the financial statements
- Required Supplementary Information (RSI)
- Report on Internal Control and Compliance
- Single Audit Report and Schedule of Expenditures of Federal Awards (SEFA) **if applicable** under Uniform Guidance (2 CFR Part 200)

How to Submit:

- Provide a direct link to a webpage or where at least four years of audits are posted
- Clearly label each fiscal year and ensure each file includes the required components

Annual or Bi-Annual Budget Adoption

Required for award - mark N/A if not applicable

Description:

Submit a link to your agency's adopted annual or bi-annual budget documents for at least four consecutive fiscal years. The adopted budget is a foundational transparency document and should reflect the governing body's formal budget process.

To qualify, the budget(s) must include specific core components necessary for understanding the agency's financial planning, fund structure, and public commitments.

What Reviewers Are Looking For:

A public webpage or document archive containing four fiscal years of adopted budget documents.

Note that biennial budget adoption counts for two years, so if an agency adopts biennial budgets it would be the last two adopted budgets. For agencies that adopt an annual budget, reviewers are looking for four budgets.

Budgets should include the following minimum required elements:

1. Budget Message or Executive Summary
2. Adopting Resolution(s)
3. Summary Schedule of All Revenues
4. Summary Schedule of All Expenditures
5. Beginning and Ending Fund Balances (by fund)
6. Reserve Levels
7. Staffing / Position Control Schedule
8. Capital Outlay or Capital Improvement Program (CIP) *may be included in the budget or posted as a separate document*
9. Debt Service Appropriations
10. Gann Appropriations Limit Calculation (if applicable to the agency under California law)

How to Submit:

- Provide a direct link to a webpage or document archive where the last four fiscal years of budgets are available.
- Make sure each budget is clearly labeled by fiscal year and publicly accessible
- If the Gann Limit does not apply, **include a note in the text field.**

California State Controller Financial Transactions Report

Required for award - mark N/A if not applicable

Description:

Provide a link to your agency's most recent Financial Transactions Report (FTR) as submitted to the California State Controller's Office (SCO). This report promotes transparency in local government finances by disclosing revenues, expenditures, assets, liabilities, and fund balances.

Submission of this report is legally required under California Government Code §53891 for cities, counties, and special districts.

What Reviewers Are Looking For:

- A direct link to your agency's most recent Financial Transactions Report on the SCO website
- Confirmation that your agency is not listed on the SCO's Non-Compliance list for the latest reporting year
- Optional: If your agency has multiple filings (e.g., enterprise fund and general fund separately), clarify which applies.

How to Submit:

- Paste a direct link to your agency's report at the SCO's Financial Data portal
(Example: <https://bythenumbers.sco.ca.gov>)
- Use the "By the Numbers" search tool to find your agency's page
- Confirm that your agency does not appear on the "Non-Compliant Entities" list for Financial Transactions Reports:
(Example: https://bythenumbers.sco.ca.gov/Cities/Cities-that-filed-late-or-failed-to-file-FY-2023-2/h2qh-ehim/data_preview)

California State Controller Government Compensation Report

Required for award - mark N/A if not applicable

Description:

Provide a link to your agency's most recent Government Compensation Report as submitted to the California State Controller's Office (SCO). Public reporting of employee compensation is a legal requirement under California Government Code §53891 and helps demonstrate fiscal transparency and accountability.

What Reviewers Are Looking For:

- A direct link to your agency's listing on the SCO Government Compensation Reporting website
- Confirmation that your agency is not listed as "Non-Compliant" for the most recent reporting year
- Note: If your agency has multiple reporting categories (e.g., multiple districts or departments), provide the most relevant one or clearly explain.

How to Submit:

- Paste a direct link to your agency's compensation report on the SCO's public site
(Example: <https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=1234>)
- Use the "Find Your Entity" tool at <https://publicpay.ca.gov/> if needed
- Review the "Non-Compliant Entities" list to confirm your agency is not listed: <https://publicpay.ca.gov/Reports/UnavailableData.aspx>

Quarterly investment reports

Required for award - mark N/A if not applicable

Description:

Submit a year of your agency's most recent Quarterly Investment Reports, demonstrating transparency in how public funds are invested and managed. While this may not legally required for all agencies, regularly publishing investment reports is a recognized best practice in public financial transparency and accountability.

This report may be a standalone document, part of a broader Board/Council agenda packet, or part of another document.

What Reviewers Are Looking For:

- A public-facing Quarterly Investment Report that includes:
 - Portfolio summary (including types of investments and balances)
 - A statement of compliance with agency's Investment Policy and/or California Government Code.
 - A list of agency investment holdings.
- Report must be clearly dated and the most recent four quarters at the time of submission.

How to Submit:

- Provide a direct link to a publicly accessible webpage or document
- If included in a Board or Council agenda packet, identify the meeting date and page number or bookmark location

Fee Schedule / Book

Required for award - mark N/A if not applicable

Description:

Provide a current, publicly accessible Fee Schedule or Book that summarizes all fees your agency charges. This demonstrates transparency in how your agency collects revenue for services, permits, licenses, and other public fees.

What Reviewers Are Looking For:

- A single, consolidated schedule or fee book that clearly lists agency fees and charges, **OR**
- A set of linked web pages where fees for major services are published (e.g., utilities, planning, building permits, recreation, administrative service fees).

How to Submit:

- Paste a live URL to your agency's Fee/Schedule Book on your public website.
- If your fees are split across multiple pages, include **all relevant URLs**.

AB1600 and/or Government Code 66013 Report

Required for award - mark N/A if not applicable

Description:

Submit your agency's most recent public report prepared in compliance with California Government Code §66006 (AB 1600) and/or §66013. These annual reports disclose the collection and use of impact fees and capacity charges and are a key transparency tool for public agencies that collect development-related fees.

What Reviewers Are Looking For:

- An **annual report** that itemizes:
 - Beginning and ending fund balances
 - Fees collected and expended
 - Interest earned
 - Project allocations and remaining balances
- The report may be prepared as a standalone document, part of a City Council/Board agenda packet, or part of another document if clearly labeled.

How to Submit:

- Provide a **public URL** to the report (PDF, agenda item, or webpage).
- If embedded in another document, please indicate page number(s) or bookmark location.
- Report must be for the most recent completed fiscal year.

Cost of Service and Rate Study

Required for award - mark N/A if not applicable

Description:

Submit a link to your agency's most recent Cost of Service and/or Rate Study, publicly available on your website. This may include studies related to water, wastewater, stormwater, development impact fees, lighting and landscape districts (LLADs), or other revenue-generating services.

These studies promote financial transparency by showing the methodology behind rate-setting, the nexus between costs and fees, and the long-term sustainability of agency services.

What Reviewers Are Looking For:

- A publicly posted Cost of Service and/or Rate Study conducted within the last 10 years
- The study should include items such as:
 - Methodology for calculating rates or fees
 - Summary of assumptions (e.g., customer classes, infrastructure costs, regulatory drivers)
 - Proposed or adopted rates/fees
- **At least one study is required to meet the criterion (i.e., not all categories need to be covered)**

How to Submit:

- Provide a public URL linking directly to the study or to a webpage where the report is clearly posted
- If included in a Council/Board agenda, include the **meeting date** and **page number/bookmark**
- If your agency does not conduct Rate Studies (no related fees, please describe in the submission field).

Annual Debt Disclosures

Required for award - If your agency has no outstanding debt, select "N/A - No Current Debt" and briefly explain

Submit a link to your agency's most recent public debt disclosure, such as a Continuing Disclosure Report, Debt Transparency Report, or Financial Transactions Report filed with the Municipal Securities Rulemaking Board's EMMA website OR your agency website.

While debt disclosure requirements vary based on bond terms and agency type, this criterion recognizes the importance of making debt-related financial information available to the public in a transparent and accessible format.

What Reviewers Are Looking For:

- At least one publicly accessible debt disclosure document, such as:
 - A continuing disclosure report filed on EMMA
 - A debt transparency report posted on your agency website
- Report must be dated within the last two years.

How to Submit:

- Submit either:
 - A direct link to your agency's EMMA profile showing recent filings
 - A direct link to your agency's debt transparency webpage

Quarterly Financial Report

Required for award - mark N/A if not applicable

Description:

Submit a link to a Quarterly Financial Report that was formally submitted to your agency's City Council, Board of Directors, or other governing body. This report should summarize actual financial performance and provide clear variance analysis for transparency and accountability.

Reports may vary in format but should include revenues, expenditures, and fund balance information—at a minimum for the General Fund or your agency's most significant fund(s).

What Reviewers Are Looking For:

- The most recent four quarters of a publicly posted Quarterly Financial Report.
- Must include:
 - Revenues and expenditures (year-to-date or quarterly actuals vs. budget)
 - Fund balance status or change
 - Some form of variance analysis or written narrative
- Acceptable formats include:
 - By fund type (e.g., General Fund, Enterprise Funds)
 - All-funds consolidated format
 - Hybrid or dashboard-style presentations with explanatory notes

How to Submit:

- Provide a direct public link to the report OR
- A link to the governing body meeting agenda or packet where the report is included
 - If embedded in an agenda, include the meeting date and page number or bookmark

Publicly Available Pay Schedules

Required for award - mark N/A if not applicable

Description:

Submit a link to your agency's current pay schedule, posted on a public website. Publishing salary schedules promotes transparency around employee compensation and is also a compliance requirement for CalPERS agencies under California Code of Regulations, Title 2, §570.5.

What Reviewers Are Looking For:

- A publicly accessible pay schedule that meets CalPERS requirements for Publicly Available Pay Schedules.
- Schedule must be current
- Proof of governing body approval (e.g., City Council, Board of Directors) is required.

How to Submit:

- Provide a direct URL to the salary schedule posted on your agency's website
- **Do not upload internal working documents or HR system screenshot, submission must be public-facing.**

Financial visualization - Charts or Tool (optional)

Description:

Submit a link to either an interactive financial visualization tool or a set of at least five standalone financial charts posted publicly on your agency's website. This criterion recognizes agencies that use visual communication tools to improve public understanding of financial data and trends.

Charts or tools must help the public interpret the agency's revenues, expenditures, fund balances, or other key financial metrics in a clear and meaningful way.

What Reviewers Are Looking For:

- One of the following:
 - A link to an interactive online tool or dashboard that presents financial data
 - A webpage displaying at least five standalone financial charts, each with:
 - A clear title
 - Brief explanation or caption on what the chart shows and how to interpret it
- **Charts must be posted individually, NOT embedded within a PDF, agenda packet, Budget or ACFR**

Acceptable Chart Examples Include:

- 5-year revenue and expenditure trends
- Pie charts showing current year budget by category
- Fund balance history or reserves by fund type
- Revenue source breakdown
- Capital project funding sources and uses

How to Submit:

- Provide a direct link to the chart page or interactive tool
- Ensure that each chart or visualization includes a brief description of what the viewer is seeing.

Investor Relations section (optional)

Description:

Submit a link to your agency's Investor Relations landing page, designed to give bondholders, credit agencies, and the public easy access to information about your agency's outstanding debt, creditworthiness, and ongoing financial disclosures.

A strong Investor Relations page reflects a proactive approach to debt transparency and fiscal stewardship.

What Reviewers Are Looking For:

- A dedicated web page on your agency's public website that includes (or links to) the following:
 - Current and historical debt information (e.g., types of bonds, total outstanding debt)
 - Links to Continuing Disclosure Reports (either hosted or via EMMA)
 - Link(s) to your agency's EMMA profile (<https://emma.msrb.org>)
 - CDIAAC filings or a reference to compliance with CDIAAC debt reporting
 - Current or past credit ratings

How to Submit:

- Provide a direct link to your agency's Investor Relations page
- If content is split across multiple pages (e.g., debt page + financial reports page), provide a landing page that links or cross-references both

Budget-in-Brief or Pocket Budget (optional)

Description:

Submit a publicly available version of your agency's Budget-in-Brief or Pocket Budget Book: a condensed, easy-to-read summary of the agency's annual budget designed for the public. These documents distill key financial information into an accessible format and are considered a best practice for transparency and community engagement.

What Reviewers Are Looking For:

- A standalone document (**NOT embedded in the full budget**) that includes:
 - Key revenue and expenditure summaries
 - Fund or department-level highlights
 - Visuals (charts, infographics, or photos) that improve clarity
 - Plain language or narrative explanations of budget priorities
- Document must be from the agency's most recent fiscal year.

How to Submit:

- Provide a direct public link to a PDF or webpage hosting your Budget-in-Brief
- Do not submit a link to the full adopted budget. This criterion requires a condensed, reader-friendly format
- If posted alongside other budget documents, be sure the Budget-in-Brief is clearly labeled or titled

Form 700 (Statement of Economic Interests) (optional)

Description:

Submit a link to your agency's Form 700 (Statement of Economic Interests) disclosures search portal, along with brief instructions on how the public can access filings for your agency's designated filers.

Form 700s are required under the California Political Reform Act and help promote transparency and public trust by disclosing potential conflicts of interest held by public officials.

What Reviewers Are Looking For:

- A direct link to one of the following:
 - Your agency's public webpage where current Form 700s are posted, *or*
 - The FPPC's Form 700 portal with clear instructions on how to locate your agency's filings
- Reviewers must be able to access Form 700s for:
 - Elected officials and/or governing board members
 - City Manager, General Manager, or equivalent
 - Other key designated filers, if applicable

How to Submit:

- Submit a URL linking to either:
 - Your agency's Form 700 webpage or online archive
 - The FPPC search tool: <https://form700.fppc.ca.gov>
 - If using FPPC portal, include instructions in the description field such as:
"To view our filings: search for '[Agency Name]' under 'Agency Name' field and click 'Search'."

Financial Policies (optional)

Description:

Submit a public link to your agency's financial policies, either as individual documents or as appendices to larger documents (e.g., budget, or other financial document). Publishing financial policies enhances transparency by showing how the agency manages public funds, allocates resources, and maintains long-term fiscal health.

What Reviewers Are Looking For:

- Publicly accessible policies that cover the following minimum topics:
 1. Fund Balance / Reserves
 2. Debt
 3. Investment
 4. Procurement
 5. Budget – should address:
 - Operating budget
 - Capital budget
 - Structurally balanced budgeting principles
 6. Capitalization (for capital assets)
 7. Travel and Expense Reimbursement
- Policies may be posted:
 - Individually on a Finance or Transparency page
 - As a consolidated Financial Policies document
 - As part of an adopted budget or other financial document, if clearly labeled and searchable

How to Submit:

- Provide a **direct link** to the webpage or document(s) containing the policies
- If included in a larger document (e.g., budget), include:
 - The document title
 - Page numbers or bookmarks to where each policy can be found

CalPERS Actuarial Valuation Reports (optional)

Description:

Submit public access to your agency's **three most recent actuarial valuation reports** for your defined benefit pension plan (typically CalPERS). These reports provide long-term projections of pension obligations and funding status, which are essential for fiscal transparency and long-term planning.

Non-CalPERS agencies can still receive credit if the agency offers any defined benefit pension plan, and equivalent actuarial valuations are provided.

What Reviewers Are Looking For:

- Three consecutive annual actuarial valuation reports, showing:
 - Funded status (assets vs. liabilities)
 - Employer contribution rates
 - Actuarial assumptions
- For CalPERS agencies:
 - Either a webpage hosting the reports, **OR**
 - A link to CalPERS' search portal with instructions for locating the agency's plans
- For non-CalPERS agencies:
 - Equivalent actuarial reports prepared by your plan administrator or actuary

How to Submit:

- Submit one of the following:
 - A direct link to your agency's pension/retirement page where the three reports are posted, **OR**
 - A direct link to your agency's website that directs to the CalPERS Actuarial Reports page **AND** includes **search instructions**, (e.g.: *"Search by [Agency Name] and select the 'Miscellaneous' and/or 'Safety' plan(s) for the most recent three years."*)
 - **For non-CalPERS agencies:** Provide a direct public link to your most recent three actuarial valuation reports from your plan administrator

OPEB Valuation Reports (optional)

Description:

Submit your agency's five most recent Other Post-Employment Benefits (OPEB) Actuarial Valuation Reports. These reports estimate long-term retiree healthcare liabilities and are typically required under GASB 74/75 every two years (or annually for larger agencies). Public posting of OPEB valuations reflects transparency in long-term financial obligations.

What Reviewers Are Looking For:

- A publicly posted actuarial valuation or funding report that includes:
 - Total OPEB liability and plan fiduciary net position
 - Actuarial assumptions used (e.g., discount rate, healthcare trend)
 - Funded status and projected employer contributions
- Five most recent years of OPEB Actuarial Valuation reports.

How to Submit:

- Provide a direct public link to the valuation report or the webpage where it is posted

Budget Presentations - Study sessions, presentations from adoptions, videos and/or communications. (optional)

Description:

Submit a public-facing link to your agency's Budget Presentations, such as materials or recordings from budget adoption hearings, study sessions, long-range forecast briefings, or special presentations to the governing body or community.

To promote accessibility and transparency, these materials must be posted on a **separate webpage or resource hub**. Do not provide links to the presentations embedded within full agenda packets or Board/Council documents.

What Reviewers Are Looking For:

- A standalone public webpage containing:
 - Budget adoption presentations (slides or recordings)
 - Study session or workshop materials
 - Forecast presentations or financial outlook briefings
- Formats may include:
 - PowerPoint or PDF decks
 - Embedded videos with accompanying summaries
 - Visual summaries or recorded community budget webinars
- For budget adoption and study session documents, materials should be for the most recent fiscal year, unless explained otherwise. Special presentations can be from within the last five years.

How to Submit:

- Provide a **direct link** to a webpage or resource center labeled clearly as "Budget Presentations," "Budget Hearings," "Workshops," or similar
- Presentations must be **separately posted**. Do not provide links to the presentations embedded within full agenda packets or Board/Council documents.

Sales Tax information (optional)

Description:

Submit a publicly accessible link to sales tax-related information your agency is legally permitted to share. This criterion is intended to promote transparency around the agency's sales tax revenue, key sources, and economic trends, **within the limits of California law and confidentiality rules.**

Agencies frequently work with third-party consultants to analyze sales tax data, but some of this information is protected under California Revenue & Taxation Code Sections 7056 and 7056.5, and may not be disclosed publicly without proper authorization.

Only submit information that has been approved by your legal counsel or sales tax consultant for public distribution.

What Reviewers Are Looking For:

- A public webpage that includes:
 - General sales tax revenue trends
 - Major sectors or categories (e.g., auto sales, restaurants, online sales)
 - Sales tax voter measure summaries (e.g., Measure X overview)
 - Economic development memos or fiscal update presentations containing sales tax projections and analysis
- Data must be aggregate and non-confidential (i.e., not tied to individual businesses or taxpayer records)
- The information should be from within the last fiscal year, or 12 months.

How to Submit:

- Provide a direct link to a webpage or document summarizing sales tax information
- Clearly identify:
 - The report date or period covered
 - The source (e.g., internal finance team, third-party consultant, or published update)

Procurement Portal or Doing Business With Landing Page (optional)

Description:

Provide a direct link to your agency's Procurement Portal or "Doing Business With" landing page. This should be a one-stop resource for vendors and the public that explains how to engage with your agency's procurement process.

A strong procurement landing page enhances transparency by centralizing vendor resources, bid opportunities, and contact information. Reviewing best-practice examples from other agencies shows common elements that improve usability and vendor access.

What Reviewers Are Looking For:

A publicly accessible webpage that includes (or links to) the following components:

- Doing Business With [Agency]: an introductory overview of how vendors can participate
- Frequently Asked Questions (FAQs): for vendors seeking to understand procurement basics
- Bidding / Solicitations / Opportunities: links to current or archived bid notices, RFPs, RFQs, or other competitive opportunities (often via an e-procurement platform)
- Contact Information: procurement staff, email, phone, and/or vendor support contact
- Other elements that could be included:
 - Vendor registration instructions or link to an e-procurement system
 - Calendar of procurement events or deadlines
 - Links to vendor guides or policy documents

How to Submit:

- Provide a direct URL to your agency's procurement landing page
- Make sure the landing page is publicly accessible without login, clearly labeled, and regularly maintained
- If your agency uses a third-party e-procurement system, the landing page should include links and instructions that help vendors navigate to bid opportunities (e.g., *register here*, *view current solicitations*). **If utilized, an e-procurement system does not need to be publicly accessible without a login, reviewers will just need to be able to navigate to the site.**

Other Compliance Audits and Oversight Reporting - State Gas Tax, Sales Tax Measures, Agreed Upon Procedures, etc. (optional)

Description:

Submit a publicly accessible compliance audit, special audit report, or required oversight reporting your agency has undergone—such as those related to State Gas Tax (SB 1), local Sales Tax Measures, Agreed-Upon Procedures (AUP), Measure audits, or other external reviews conducted by a CPA or oversight body.

Agencies who have gone through special compliance audits or complete oversight reporting demonstrate transparency in how they communicate the purpose, scope, and findings or results of those reports.

What Reviewers Are Looking For:

- A public link to at least one of the following:
 - State Gas Tax (SB 1) annual compliance audit
 - Sales tax measure or expenditure compliance audit
 - Agreed-Upon Procedures (AUP) reports performed by independent auditors
 - Any other special-purpose audit or oversight reporting related to funding compliance, grants, or voter-approved programs **(Please explain the report in the application)**
- The website posting must include a brief narrative or summary of:
 - Why the audit or reporting was conducted (e.g., legal requirement, voter-approved funding, grant condition)
 - What the audit or reporting reviewed or confirmed
 - Any key results or outcomes if available

How to Submit:

- Provide a direct link to the report or a webpage where the report is posted

GFOA - Popular Annual Financial Report (optional)

Description:

Submit a link to your agency's Popular Annual Financial Report (PAFR) that has received the Certificate of Achievement for Excellence from the Government Finance Officers Association (GFOA). The PAFR is designed to present complex financial information in a format that is understandable and engaging to the general public.

Note: These are optional categories to work towards overall points. You can still receive CSMFO's Transparency Award without participating in GFOA's PAFR Program, recognizing that participation has a cost to the agency.

What Reviewers Are Looking For:

- A publicly accessible PAFR document that:
 - Is clearly labeled as a Popular Annual Financial Report
 - Was awarded the Certificate of Achievement from GFOA (must be included in the document or posted with it)
 - Is from the agency's most recent fiscal year.

How to Submit:

- Provide a direct link to the PAFR hosted on your agency's website or GFOA award archive
- Clearly indicate that the PAFR received the GFOA Certificate of Achievement (included in the document or post with it).

GFOA - ACFR Award (optional)

Description:

Submit a link to your agency's most recent Annual Comprehensive Financial Report (ACFR) that received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This award recognizes agencies that meet national standards for clarity, completeness, and financial transparency in their annual financial reporting.

Note: These are optional categories to work towards overall points. You can still receive CSMFO's Transparency Award without participating in GFOA's ACFR Program, recognizing that participation has a cost to the agency.

What Reviewers Are Looking For:

- A publicly posted ACFR that:
 - Clearly indicates it received the GFOA Certificate of Achievement
 - Is for the most recently completed fiscal year (or the prior year if not yet awarded)
- The certificate should be:
 - Included in the ACFR document itself *or*
 - Posted on the agency's website alongside the ACFR

How to Submit:

- Provide a direct link to the ACFR on your agency's website
- Ensure the certificate is included in the ACFR document itself or posted on the agency's website alongside the ACFR.

GFOA - Budget Award (optional)

Description:

Submit a link to your agency's adopted budget document that received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This national recognition demonstrates a high standard in budget transparency, communication, and financial planning practices.

Note: These are optional categories to work towards overall points. You can still receive CSMFO's Transparency Award without participating in GFOA's Budget Program, recognizing that participation has a cost to the agency.

What Reviewers Are Looking For:

- A publicly posted adopted budget document that:
 - Received the GFOA Distinguished Budget Presentation Award for the most recent or prior fiscal year
 - The award certificate should be:
 - Included in the budget document itself *or*
 - Posted alongside the budget with a note confirming the award year

How to Submit:

- Provide a direct link to the adopted budget document on your agency's website
- Ensure the award certificate is included in the document or posted alongside the document on the website.

Community Facilities District Reporting (optional)

Description:

Submit links to your agency's publicly available Community Facilities District (CFD) reporting, including:

1. Mello-Roos CDIAC Reports required under Government Code §53359.5, and/or
2. Parcel Tax Reports required under Government Code §12463.2

These reports promote transparency around special tax levies, bond-funded infrastructure, and district-level funding mechanisms commonly referred to as Mello-Roos or CFDs. They are typically required for agencies that issue bonds secured by special taxes or levy voter-approved parcel taxes through a CFD.

What Reviewers Are Looking For:

- A direct link to one or both of the following:
 - Your agency's CDIAC Mello-Roos Annual Report or compliance page
 - A publicly posted Parcel Tax Report under GC §12463.2
- Reports may be:
 - Posted on your agency's own website *or*
 - Linked from a website landing page that redirects to the California Debt and Investment Advisory Commission (CDIAC) or county-level tax roll websites, as long as the instructions on how to search the CDIAC or county websites are included on the agency's own website.

How to Submit:

- Provide a direct URL to the posted reports, or a webpage that links to and explains how to access them
- If redirecting to CDIAC, include a brief explanation (e.g., "Our CFD reports are filed annually with CDIAC and available at: [link]")

Transparency Landing Page (optional)

Description:

Submit a link to your agency's Transparency Portal or dedicated landing page where key financial and governance documents are organized in one place. This page should include the documents **AND** a brief description of what each item is and why it matters, helping the public understand and engage with the information.

This type of centralized resource reflects best practices in fiscal transparency and is particularly valuable for residents, journalists, oversight bodies, and prospective vendors or investors.

What Reviewers Are Looking For:

- A **public webpage** that serves as a hub for financial transparency materials
- The page must include:
 - **Links** to relevant transparency and fiscal documents. At a minimum it should present documents utilized for the agency's CSMFO Transparency Award application.
 - A brief explanation or description for each item
- The page should be labeled with a clear title such as **"Transparency," "Open Government," "Fiscal Transparency,"** or **"Financial Information"**

How to Submit:

- Provide a direct public link to the landing page
- Make sure the page is current and functional, with active links and updated documents
- Do not submit internal intranet pages or buried submenus without clear labeling