



2021 – 2022 (48th)
BOARD

President

Patricia M. Kappen, E.A

First Vice President

Bill Stewart, E.A.

Second Vice President

Kimberly Mellinger-Cheng, E.A.

Secretary

David Samuel Shashoua, J.D.,
L.L.M., E.A.

Treasurer

Parag Karia, E.A.

Immediate Past President

David Hillard, E.A.

CSEA Director

Louis R. Avalos, E.A.

Board Members:

Ken Blake, C.P.A., E.A.

Dan Dabelstein, E.A.

Marilyn Ratliff, E.A.

Vacant

Vacant

**California Society of Enrolled Agents
Orange County Chapter
Nominees Board of Directors Special Meeting for
the 2022 – 2023 (49th) Term
July 17 – 18, 2022**

The Tax Professionals

I. Call to Order: Nominees Board of Directors for the 2022 – 2023 (49th) Term held a Special Meeting that was called to order on July 17, 2022 at 10:32am at the Temecula Creek Inn, in the City of Temecula, County of Riverside.

The following Nominee Board Members were present & responded to their names, viz:

Kimberly Mellinger-Cheng, EA – President-Nominee;

David Samuel Shashoua, JD, LLM, EA – Secretary-Nominee;

Nancy Navarro-Walker, EA – Treasurer-Nominee

Ken Blake, CPA, EA – Director-Nominee;

Dan Dabelstein, EA – Director-Nominee;

Aaron McLennan, EA – Director-Nominee, not present;

Marilyn Ratliff, EA – Director-Nominee;

Louis R. Avalos, EA – CSEA Director-Nominee;

Patricia M. Kappen, EA – Immediate Past President-designate;

Guests: David Hillard, EA - CSEA President; Dan Calberg, EA

It was determined that a quorum of the Nominated Board Members was present.

The Secretary, Mr. David Samuel Shashoua, JD, LLM, EA, of the 2021 – 2022 (48th) Term has noted that no nominees for the First Vice-Presidency, the Second Vice-Presidency, and for a fifth Director.

A general discussion was held for plans for the 2022 – 2023 (49th) Term, with the following major points:

- How to bring in more new Members for the Chapter, as well as CSEA. Currently there are 267 Members, with 12 new Members joined;
- Also there were only 21 attendees that signed for the July 2022 Monthly Dinner Meeting thus far;
- Need to bill the current advertisers as well, and how much;
- Further points were made, see attached

The Board Nominees then recessed at 12:00pm, and reconvened at 1:37pm.

Motion 1: Ken Blake, EA – to change the website provider to GenNetSet, LLC for the Chapter, and to appoint Dan Dabelstein, EA as webmaster. 2nd by David Samuel Shashoua, JD, LLM, EA – Motion Passed – Nemine Contradicente.

Motion 2: David Samuel Shashoua, JD, LLM, EA – to restart billing advertisers at \$350 per annum, effective July 1, 2022. 2nd by Marilyn Ratliff, EA.

Amendment 1: David Samuel Shashoua, JD, LLM, EA – to strike “\$350” and insert in lieu thereof “\$650”. 2nd by Marilyn Ratliff, EA. Amendment Passed. Nemine Contradicente.

Motion 2 then was read “to restart billing advertisers at \$650 per annum, effective July 1, 2022.” Motion, as amended, Passed. Nemine Contradicente.

The Monthly Dinner Meetings was planned and laid out for the rest of the 2022 calendar, viz:

August 2022 – Tax law researching, hosted by David Samuel Shashoua, JD, LLM, EA;

September 2022 – Schedule C issues, hosted by Dan Dabelstein, EA;

October 2022 – Practice Management issues, hosted by Marilyn Ratliff, EA;

November 2022 – Ethics, hosted by David Hillard, EA

A joint effort with Brass Tax’s 8 hour Federal Tax update may be held during December 2022 or January 2023.

Furthermore, the Chapter shall be "dark", ergo no Board and/or Dinner Meetings shall be held during the months of March 2023 and April 2023.

Also a Member-only December 2022 holiday party/event shall be held, details will be determined.

For the \$3,000 allocation to a local scholarship that the 2020 – 2021 (47th) Board made on May 26, 2021, the 2022 – 2023 (49th) Board shall continue to search and seek out candidate for this scholarship.

The Board Nominees then recessed at 4:31pm, and reconvened on July 18, 2022 at 9:09am.

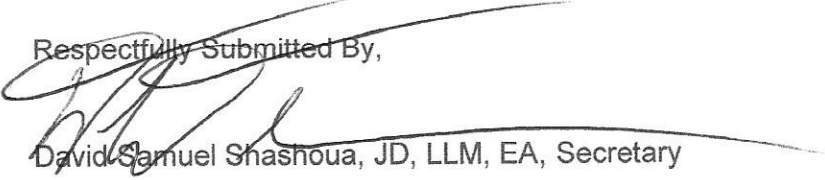
Motion 3: David Samuel Shashoua, JD, LLM, EA, that the Board Nominees resolved itself into a Committee-of-the-Whole for the sole and exclusive consideration of the budget of the Chapter for the fiscal year ending June 30, 2023. 2nd by Ken Blake, CPA, EA – Motion Passed – Nemine Contradicente.

The Board Nominees then, per the Motion, resolved itself into a Committee-of-the-Whole for the sole and exclusive consideration of the budget of the Chapter for the fiscal year ending June 30, 2023, to wit the Treasurer-Nominee assumed the duties of the Chair therein.

The Committee-of-the-Whole then risen and reported to the Board Nominees that it considered the budget of the Chapter for the fiscal year ending June 30, 2023, and came to no conclusion therein.

The Board Nominees then adjourned at 10:30am.

Respectfully Submitted By,



David Samuel Shashoua, JD, LLM, EA, Secretary

Ideas from prior discussions

1. We could utilize the networking hour to make it feel more alive... that is when our members are most captive, and we do not have to bring them to another day/location. Though, now with the shortened time, this becomes challenging. In any case, here are some thoughts,
 - a. Have an open Q&A/discussion on any topics ranging from,
 - i. Esigning tools for 8879s – let people share their favorite tools and their quirks
 - ii. Share a tax case, client, story
 - iii. Ask a tax question. We seem to be too worried to have an open forum. San Gabriel valley used to do this every meeting. It doesn't have to be official... it can just be peer to peer. If required, we can display a disclaimer on the screen :)
 - iv. Client follow up strategies – this is a pet peeve for everyone
 - v. How to resume working on a return after waiting for information from the client and preventing errors? Or, how to prevent stop and go work?
 - vi. Favorite tax software
 - vii. Favorite research software/resource
 - viii. Favorite forum
 - ix. Liability and other insurance experiences
 - x. Marketing experiences
 - xi. Practice buying experience
 - xii. Practice selling experience
 - xiii. Hiring experiences
 - xiv. Any practices for sale
 - xv. Anybody interested in buying practices
 - xvi. Anybody is looking for offloading subcontracting some work – Marilyn had shared this in the last meeting
 - xvii. Anybody getting in to legal troubles
 - xviii. Sharing professional references, lawyers, financial planners, insurance agents, IT guys/gals, etc.

We all have these discussions, but they are limited to a small group. If we have this as a chapter, then everyone benefits and feels "connected".

2. Having non-education get togethers. Breakfast, lunch, dinner, happy hour, Dave n busters, etc.
3. Since we are having a zoom subscription, may be start with a virtual free for all networking call once a month. This might be easy.
4. Mentoring/buddy program.
5. Board assigns a mentor to each new member, if they would like to have one.



2022 – 2023 (49th)
BOARD

President

Kimberly Mellinger-Cheng, E.A

First Vice President

Vacant

Second Vice President

Vacant

Secretary

David Samuel Shashoua, J.D.,
LL.M., E.A.

Treasurer

Nancy Navarro-Walker, E.A.

Immediate Past President

Patricia M. Kappen, E.A.

CSEA Director

Louis R. Avalos, E.A.

Board Members:

Ken Blake, E.A.
Dan Dabelstein, E.A.
Marilyn Ratliff, E.A.
Vacant
Vacant

**California Society of Enrolled Agents
Orange County Chapter
Reorganization & Inaugural Board of Directors
Meeting for the 2022 – 2023 (49th) Term
July 19, 2022**

The Tax Professionals

I. Call to Order: Pursuant to the OCEA By-Laws, the Reorganization & Inaugural Board of Directors Meeting for the 2022 – 2023 (49th) Term was called to order at 3:41pm at the Santa Elks Lodge # 794, in the City of Santa Ana, County of Orange.

The Secretary of the 2021 – 2022 (48th) Board, David Samuel Shashoua, JD, LL.M, EA, reported that an election for the Chapter's Officers and Board of Directors for the 2022 – 2023 (49th) Term, via online was held on July 16, 2022, and concluded on July 19, 2022, and HEREBY reported and CERTIFY the following ELECTED Officers and Directors for the 2022 - 2023 (49th) Term, viz:

Kimberly Mellinger-Cheng, EA - President;

David Samuel Shashoua, JD, LL.M, EA – Secretary;

Nancy Navarro-Walker, EA – Treasurer;

Kenneth Blake, CPA, EA – Director;

Dan Dabelstein, EA – Director;

Aaron McLennan, EA – Director;

Marilyn Ratliff, EA – Director

Louis Avalos, EA – CSEA Director

In addition, Patricia M. Kappen, EA has given proper notice that she will assume the office and duties of Immediate Past President.

It was determined that a quorum of the Board Members-Elect was present and ready to do the business for OCCSEA for the 2022-2023 (49th) Term.

It was reported and laid by the OCCSEA Secretary-Elect, David Samuel Shashoua, JD, LLM, EA that no candidates were made for the office of the First Vice-President, and for the Second Vice-President, and declared these two offices VACANT. Furthermore, the Secretary-Elect reported that Aaron McLennan, EA has declined his election as a Director, and hereby declare a Directorship VACANT. Furthermore, Secretary-Elect reported that no candidates were made for a fifth Director, and hereby declare a Directorship VACANT.

It was announced that President-Elect Kimberly Mellinger-Cheng, EA shall consider and nominate five to seven OCCSEA Members to serve on the Nominating Committee, subject to the Board's advice and consent, and also shall consider and nominate at least three OCCSEA Members to serve on the Examination Committee, also subject to the advice and consent of the Board..

II. Minutes - The minutes for May 17 2022, the final meeting of the 2022– 2023 (49th) Board were approved.

III. Treasurer's Report - The Treasurer-Elect, Nancy Navarro-Walker, EA, presented the Treasurer's Report cumulated to June 30, 2022, to wit shall be subject to audit by the Examination Committee. Please note that is not the final Treasurer's Report for the fiscal year ending June 30, 2022.

IV. Education

For the SEE Class, it's going be on July 21, 2022 here at the Elk Lodge;, and IRS representative Derrick Ganter may do an education seminar sometime during the 2022 calendar year, keep posted.

V. Newsletter/Website

The new website under GetNetSet, LLC is up and running but no content (yet), but It shall be.

Articles for the Newsletter, now know as blogs, are always due on the Monday after a Board Meeting.

VI. Scholarship

The Treasurer-Elect, Nancy Navarro-Walker, EA shall check with Fullerton College on the \$3,000 scholarship that the 2020 – 2021 (47th) Board allocated back on May 26, 2021.

Also, the Secretary-Elect, David Samuel Shashoua, JD, LLM, EA, noted that net Term is the Chapter's 50th Anniversary, and the Board should plan something in recognition/celebration.

The Board then adjourned at 4:23pm until its next scheduled meeting of August 16, 2022 at 3:30pm.

Respectfully Submitted By,


David Samuel Shashoua, JD, LLM, EA, Secretary-Elect

CA Society of Enrolled Agents, Orange County Chapter

Budget vs. Actuals: 2021-2022 (FYE 6/30/2022) - FY22 P&L

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Program Services				
4200 EDUCATION PROGRAMS				
4210 EDUCATION SEMINARS				
DEC 2021 Seminar - How to Represent Mysterious Clients				
DEC 2021 Seminar -Income (How to Represent Mysterious Clients)	2,145.00	2,000.00	145.00	107.25 %
DEC 2021 Seminar- Exp (How to Represent Mysterious Clients)	-2,222.36	-3,000.00	777.64	74.08 %
Total DEC 2021 Seminar - How to Represent Mysterious Clients	-77.36	-1,000.00	922.64	7.74 %
FEB 2022 Seminar - CA Update				
FEB 2022 -Seminar Income (CA Update)	2,490.00	2,000.00	490.00	124.50 %
FEB 2022- Seminar Exp (CA Update)	-2,857.33	-3,000.00	142.67	95.24 %
Total FEB 2022 Seminar - CA Update	-367.33	-1,000.00	632.67	36.73 %
Jan 2022 - Seminar (Quickfinder Update)				
Jan 2022 -Seminar Income (Quickfinder Update)	2,430.00	2,000.00	430.00	121.50 %
Jan 2022- Seminar Exp (Quickfinder Update)	-2,491.55	-3,000.00	508.45	83.05 %
Total Jan 2022 - Seminar (Quickfinder Update)	-61.55	-1,000.00	938.45	6.16 %
July 2021 - Seminar (Basis in S Corp & Partnerships)				
July 2021 -Webinar Income (Basis in S Corp & Partnerships)	2,145.00	975.00	1,170.00	220.00 %
July 2021- Webinar Exp (Basis in S Corp & Partnerships)	-500.00	-500.00	0.00	100.00 %
Total July 2021 - Seminar (Basis in S Corp & Partnerships)	1,645.00	475.00	1,170.00	346.32 %
MAY 2022 Seminar - Tax Planning Strategies				
MAY 2022 -Seminar Income (Tax Planning)	1,910.00	2,000.00	-90.00	95.50 %
MAY 2022- Seminar Expense (Tax Planning)	-2,190.33	-3,000.00	809.67	73.01 %
Total MAY 2022 Seminar - Tax Planning Strategies	-280.33	-1,000.00	719.67	28.03 %
NOV 2021 Seminar - Tax Stuff You Thought You Knew				
NOV 2021 - Seminar Income	2,330.00	2,000.00	330.00	116.50 %
NOV 2021- Seminar Expense	-3,614.40	-3,500.00	-114.40	103.27 %
Total NOV 2021 Seminar - Tax Stuff You Thought You Knew	-1,284.40	-1,500.00	215.60	85.63 %
OCT 2021 Seminar - California Tax Update				
OCT 2021 -Seminar Income (CA Tax update)	1,960.00	2,000.00	-40.00	98.00 %
OCT 2021- Seminar Exp (CA Tax update)	-3,041.30	-3,500.00	458.70	86.89 %
Total OCT 2021 Seminar - California Tax Update	-1,081.30	-1,500.00	418.70	72.09 %
SEP 2021 Seminar				
SEP 2021- Seminar Exp ETHICS	-2,909.08	-3,000.00	90.92	96.97 %
Total SEP 2021 Seminar	-2,909.08	-3,000.00	90.92	96.97 %
Total 4210 EDUCATION SEMINARS	-4,416.35	-9,525.00	5,108.65	46.37 %
4290 SEE Review Class				
4291 SEE Class Revenue	14,331.00	12,500.00	1,831.00	114.65 %
6691 SEE Class Expense	-4,635.00	-5,000.00	365.00	92.70 %
Total 4290 SEE Review Class	9,696.00	7,500.00	2,196.00	129.28 %
JAN IRS-CSEA PRAC. SEMINAR				

CA Society of Enrolled Agents, Orange County Chapter

Budget vs. Actuals: 2021-2022 (FYE 6/30/2022) - FY22 P&L

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4216 IRS Practitioner Sem Inc JAN	4,634.07	4,500.00	134.07	102.98 %
Total JAN IRS-CSEA PRAC. SEMINAR	4,634.07	4,500.00	134.07	102.98 %
Total 4200 EDUCATION PROGRAMS	9,913.72	2,475.00	7,438.72	400.55 %
Total 4000 Program Services	9,913.72	2,475.00	7,438.72	400.55 %
4700 Interest Income	30.60	36.00	-5.40	85.00 %
4800 Book Sales				
4810 Qfinder/Tax Bk Income	7,883.00	7,500.00	383.00	105.11 %
5200 Qfinder/Tax Bk Expense	-6,962.27	-7,000.00	37.73	99.46 %
Total 4800 Book Sales	920.73	500.00	420.73	184.15 %
Total Income	\$10,865.05	\$3,011.00	\$7,854.05	360.85 %
GROSS PROFIT	\$10,865.05	\$3,011.00	\$7,854.05	360.85 %
Expenses				
6100 Bank/Merchant/CC Fees				
6110 Bank of America Merchant Fees	129.75	480.00	-350.25	27.03 %
6115 Paypal Fees	80.08	200.00	-119.92	40.04 %
6130 LMS Credit Card Fees	381.60	1,000.00	-618.40	38.16 %
Total 6100 Bank/Merchant/CC Fees	591.43	1,680.00	-1,088.57	35.20 %
6150 Printing & Postage				
6155 Postage		40.00	-40.00	
6160 Printing & Copies	89.44	250.00	-160.56	35.78 %
Total 6150 Printing & Postage	89.44	290.00	-200.56	30.84 %
6180 Communications Expense	917.90	790.00	127.90	116.19 %
6250 Conference/Meetings				
6256 Holiday Party	1,458.38	1,500.00	-41.62	97.23 %
Total 6250 Conference/Meetings	1,458.38	1,500.00	-41.62	97.23 %
6300 Committee Expenses				
6320 Awards Committee		1,500.00	-1,500.00	
6330 Membership & PIA Committee	363.86	500.00	-136.14	72.77 %
6336 New Member/Member Appreciation		1,500.00	-1,500.00	
Total 6300 Committee Expenses	363.86	3,500.00	-3,136.14	10.40 %
6401 QBO Subscription	860.00	860.00	0.00	100.00 %
6800 Miscellaneous				
6817 Computer/Software/Tech Expenses	149.99	150.00	-0.01	99.99 %
6825 Accounting/Tax Charges	200.00	200.00	0.00	100.00 %
Total 6800 Miscellaneous	349.99	350.00	-0.01	100.00 %
6900 Miscellaneous/Other Expenses				
6910 Website Expense	3,139.53	2,689.20	450.33	116.75 %
6911 Insurance (Equipment)		150.00	-150.00	
6911.5 Insurance - Fidelity Bond	432.28	428.00	4.28	101.00 %
6916 Equipment Repairs/Parts		200.00	-200.00	

CA Society of Enrolled Agents, Orange County Chapter

Budget vs. Actuals: 2021-2022 (FYE 6/30/2022) - FY22 P&L

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 6900 Miscellaneous/Other Expenses	3,571.81	3,467.20	104.61	103.02 %
Total Expenses	\$8,202.81	\$12,437.20	\$-4,234.39	65.95 %
NET OPERATING INCOME	\$2,662.24	\$-9,426.20	\$12,088.44	-28.24 %
Other Expenses				
7020 Donation - CSEA Legislative Action Fund	3,000.00		3,000.00	
Total Other Expenses	\$3,000.00	\$0.00	\$3,000.00	0.00%
NET OTHER INCOME	\$-3,000.00	\$0.00	\$-3,000.00	0.00%
NET INCOME	\$-337.76	\$-9,426.20	\$9,088.44	3.58 %

Note

1. Computer Expense of \$149.99 is for subscription to Microsoft 365.
2. Ledgers attached for Communication expenses and Website expenses.
3. Donation to LAF was not showing on the P&L in prior years as it was getting washed against the Board Designated Fund with a JE. This year, the JE has been modified to show it as a separate line item and adjust the Board Designated Fund against the Unreserved Fund. The net effect is the same. This just shows the actual expense clearly.

CA Society of Enrolled Agents, Orange County Chapter

Balance Sheet As of June 30, 2022

	TOTAL	
	AS OF JUN 30, 2022	AS OF JUN 30, 2021 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1000 Bank of America Checking 7885	9,569.03	14,292.36
1004 Bank of America Savings #4129	80,116.69	80,086.09
1005 Paypal	0.00	819.10
Total Bank Accounts	\$89,685.72	\$95,197.55
Other Current Assets		
Accrued Seminar Income	4,634.07	0.00
Total Other Current Assets	\$4,634.07	\$0.00
Total Current Assets	\$94,319.79	\$95,197.55
Fixed Assets		
1500 Small Equipment	6,537.71	6,537.71
1550 Accumulated Depreciation	-6,537.71	-6,537.71
Total Fixed Assets	\$0.00	\$0.00
TOTAL ASSETS	\$94,319.79	\$95,197.55
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2030 Speaker Fees Payable	0.00	540.00
Total Other Current Liabilities	\$0.00	\$540.00
Total Current Liabilities	\$0.00	\$540.00
Total Liabilities	\$0.00	\$540.00
Equity		
3010 Fund Balance (Unreserved)	37,957.55	25,923.60
3053 Emergency Fund	40,000.00	40,000.00
3054 Board Discretionary Fund	16,700.00	19,700.00
Net Income	-337.76	9,033.95
Total Equity	\$94,319.79	\$94,657.55
TOTAL LIABILITIES AND EQUITY	\$94,319.79	\$95,197.55

Note

1. Accrued Seminar Income is for the IRS Practitioner Seminar that was received on July 7, 2022.

Election Results for 2022 Board of Directors Election

Members at Large *****

	Votes	Percentage
Occsea member OCCSEA Member	34	100.0%

Votes tallied: 34

Kim Mellinger-Cheng, President *****

Option	Votes	Percentage
Yes - I approve the candidate	34	100.0%
No - I reject the candidate	0	0%

Votes tallied: 34

Abstentions: 0

David Shashoua, Secretary *****

Option	Votes	Percentage
Yes - I approve the candidate	32	97.0%
No - I reject the candidate	1	3.0%

Votes tallied: 33

Abstentions: 1

Nancy Navarro-Walker, Treasurer *****

Option	Votes	Percentage
Yes - I approve the candidate	34	100.0%
No - I reject the candidate	0	0%

Votes tallied: 34

Abstentions: 0

Ken Blake, Director *****

Option	Votes	Percentage
Yes - I approve the candidate	34	100.0%
No - I reject the candidate	0	0%

Votes tallied: 34

Abstentions: 0

Marilyn Ratliff, Director *****

Option	Votes	Percentage
Yes - I approve the candidate	33	97.1%
No - I reject the candidate	1	2.9%

Votes tallied: 34

Abstentions: 0

Dan Dabelstein, Director *****

Option	Votes	Percentage
Yes - I approve the candidate	34	100.0%
No - I reject the candidate	0	0%

Votes tallied: 34

Abstentions: 0

Aaron McLennan, Director *****

Option	Votes	Percentage
Yes - I approve the candidate	32	97.0%
No - I reject the candidate	1	3.0%

Votes tallied: 33

Abstentions: 1