



Florida Government Finance Officers Association, Inc.
Meeting of the Board of Directors
Wednesday, November 14, 2012

Breakfast 8:30 a.m.
Meeting 9:00 a.m.
Tropics
Hyatt Regency Sarasota

ATTENDANCE – FGFOA BOARD OF DIRECTORS MEETING

November 14, 2012

				<u>PRESENT</u>	<u>NOT PRESENT</u>
<u>OFFICERS</u>	1st Term	2nd Term	3rd Term		
Mary Anderson-Pickle	2006-2008	2008-2011	2012-2013	[]	[]
Diane Reichard	2005-2006	2006-2009	2011-2014	[]	[]
Mary-Lou Pickles	2008-2009	2009-2012	2012-2015	[]	[]
<u>DIRECTORS</u>					
Linda Howard	2010-2013			[]	[]
Sarah Koser	2009-2012	2012-2015		[]	[]
James Lewin	2011-2014			[]	[]
Kent Olson	2008-2010	2010-2013		[]	[]
Tim Pozza	2010-2011	2011-2014		[]	[]
Georgina Rodriguez	2009-2012	2012-2015		[]	[]
Ted Sauerbeck	2008-2011	2011-2014		[]	[]
Darrel Thomas	2012-2015			[]	[]
<u>COMMITTEE CHAIRS</u>					
Sondra D'Angelo, Certification				[]	[]
Karin Ashmore, Conference Program				[]	[]
Carol Himes, Conference Host				[]	[]
Pat White, Conference Host				[]	[]
David Keller, Legislative				[]	[]
Lee Huffstutler, 2012 SOGF				[]	[]
John McKinney, Small Government				[]	[]
Anne Fritz, Technical Resources				[]	[]
Steve Chapman, Webinar				[]	[]
<u>CHAPTER PRESIDENTS</u>					
Jamie Roberson, Central Florida				[]	[]
Elly Gamera, First Coast				[]	[]
Christine Trovato, Gulf Coast				[]	[]
Timothy Mechling, Heartland				[]	[]
Mike Fitzgerald, Hillsborough				[]	[]
Mary Ann Davis, Nature Coast				[]	[]
Shannon Ramsey-Chessman, Palm Beach				[]	[]
Bob Miller, Panhandle				[]	[]
Laura Aker Reece, South Florida				[]	[]
Cindy Emshoff, Southwest				[]	[]
Ingrid Gaskin-Friar, Space Coast				[]	[]
Karin Venema-Ashmore, Treasure Coast				[]	[]
John McKinney, Volusia/Flagler				[]	[]
<u>OTHERS IN ATTENDANCE</u>					
Jeannie Garner, Florida League of Cities				[]	[]
Penny Mitchell, Florida League of Cities				[]	[]

FGFOA BOARD OF DIRECTORS MEETING AGENDA

DATE/TIME: Wednesday, November 14, 2012
Breakfast – 8:30 a.m. - Meeting – 9:00 a.m.

LOCATION: Tropics, Hyatt Regency Sarasota

Call to Order – Mary Anderson-Pickle, President

Roll Call

Approval of the Agenda

**Consideration of Minutes – July 20, 2012 and August 29, 2012 via Conference Call
Report of Officers**

1. President – Mary Anderson-Pickle

- A. Nominating Committee Appointments
- B. Lifetime Achievement Award Committee Appointments
- C. 2012-2013 Strategic Planning Update

2. President-elect – Diane Reichard

- A. Chapter Presidents Conference Call
- B. New Big Bend Chapter Formation
- C. New Alachua County Chapter
- D. 2013-2014 Strategic Planning

3. Secretary/Treasurer – Mary-Lou Pickles

- A. Quarterly Financials as of June 30, 2012 and September 30, 2012
- B. Investment Report as of September 30, 2012
- C. Check Register as of September 30, 2012

4. Other Reports

- A. Fiscal Ad Hoc Committee Report – Mary-Lou Pickles
- B. Mentoring Ad Hoc Committee Report – Margie Simmons
- C. 75th Year Celebration Ad Hoc Committee Report – Linda Davidson
- D. Student and Member Involvement Ad Hoc Committee Report – Sarah Koser
- E. 2013 GFOA Reception – Darrel Thomas

5. Meeting Planners Report

- A. 2012 School of Governmental Finance Report
- B. Monday Lunch for Annual Conference

6. Executive Director Report

- A. Florida Local Government Coalition

Standing Committee Reports

- 7. Certification Committee, Chair – Sondra D’Angelo**
- 8. Conference Host, Co-Chairs – Carol Himes – Pat White**
- 9. Conference Program, Chair – Karin Venema-Ashmore**
- 10. Legislative, Chair – David Keller**
- 11. 2012 School of Governmental Finance, Chair – Lee Huffstutler**
- 12. Small Government, Chair – John McKinney**
- 13. Technical Resources, Chair – Anne Fritz**
- 14. Webinar, Chair – Steve Chapman**
- 15. Other Business**
- 16. Next Meeting – Friday, February 14, 2013, Florida League of Cities
Tallahassee Office**

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC
BOARD OF DIRECTOR'S MEETING
July 20, 2012

The Board meeting of the FGFOA Board of Directors took place on Friday, July 20, 2012 at the Seagate Hotel, Delray Beach, Florida.

OFFICERS AND BOARD MEMBERS

PRESENT

Mary Anderson-Pickle, President, City of Palm Beach Gardens
Diane Reichard, President-elect, City of Temple Terrace
Mary-Lou Pickles, Secretary/Treasurer, Saint Johns River Water Management District
Linda Howard, Director, Orlando Utilities Commission
Sarah Koser, Director, Citrus County Clerk of the Court
James Lewin, Director, Lee County
Kent Olson, Director, City of Coral Gables
Tim Pozza, Director, Okaloosa County – CCC
Georgina Rodriguez, Director, Town of Pembroke Park
Ted Sauerbeck, Director, Office of the Auditor General
Darrell Thomas, Director, City of Weston

COMMITTEE CHAIRS

Karin Venema-Ashmore, Conference Program
Pat White, Conference Host
David Keller, Legislative
Lee Huffstutler, SOGF
Linda Davidson, 75th Anniversary Ad-hoc

CHAPTER PRESIDENTS IN ATTENDANCE

Karin Venema-Ashmore, Treasure Coast
Sharon Ramsey-Chessman, Palm Beach

STAFF IN ATTENDANCE

Jeannie Garner, Florida League of Cities
Penny Mitchell, Florida League of Cities

CALL TO ORDER

At 9:00 a.m., President Anderson-Pickle called the meeting of the FGFOA Board of Directors to order. A quorum of the Board was present.

APPROVAL OF THE AGENDA

President Anderson-Pickle asked if there were any changes or additions to the July 20, 2012 agenda.

CONSIDERATION OF MINUTES

The next order of business was the approval of the May 4, 2012 and May 9, 2012 minutes. **Mr. Olson moved, seconded by Ms. Koser to approve the May 4, 2012 and May 9, 2012 minutes. Motion passed unanimously.**

PRESIDENT'S REPORT

Strategic Planning Review

President Anderson-Pickle reviewed the 2012-2013 Strategic Plan.

PRESIDENT-ELECT REPORT

Chapter Liaison Report

Ms. Reichard reported the Chapter President Orientation was held on June 1 and June 8 to accommodate the schedules for 10 of the 12 chapter presidents that participated. Topics of discussion were Policies and Procedures, CPE programs, Spotlight articles for the Newsletter and review of the Boards Strategic Planning goals.

SECRETARY/TREASURER REPORT

June 30, 2012 Financial Statements

June 30, 2012 Financials were not complete at the time of the Board meeting.

Investment Report

Ms. Pickles reviewed the Investment Report. FGFOA owns a 12 month \$75,000 CD with ProBank with an APY of 1.10% maturing 09/10/2012. FLC staff is in the process of purchasing a \$75,000 CD with MetLife. **Mr. Olson moved, seconded by Ms. Koser to approve the FGFOA Investment Report. Motion passed unanimously.**

Financial Analysis Ad Hoc Committee

Ms. Pickles reported the financial analysis ad hoc committee was established to determine the adequacy and fairness of member fees for FGFOA signature events. An area of concern was room rates might include a "built-in" fee to cover the use of common areas at the host site. A request was made to have Barbara Solis investigate negotiating a hotel fee for common areas (meeting rooms, registration, break areas, etc.) that would result in lower hotel room rates. Ms. Solis looked into the matter and advised meeting space has nothing to do with room rate or food and beverage. Hotels determine meeting room space charges on a minimum food and beverage amounts. Because of the potential expenditures, meeting space is complimentary.

The consensus of the committee is that registration fees are easier to justify than hotel costs and that there may still be options available to slightly adjust registration fees to offset room rates.

The Annual Conference survey indicated that attendees would prefer to have Monday lunch provided as part of the registration fee. The committee concurred including lunch on Monday for the Annual Conference with the cost of the registration fee.

Ms. Pickles requested the Board determine if it would be feasible to continue looking into other options to lower room rates. **Ms. Reichard moved, seconded by Mr. Sauerbeck, to have the committee pursue other options to lower room rates. Motion passed unanimously. Ms. Pickles moved, seconded by Mr. Olson, to include Monday lunch in the registration fee. FLC staff will determine space availability and additional cost. Motion passed unanimously.**

Mentoring Program Ad hoc Committee

Ms. Pickles, Board Liaison, presented the Mentoring Program report. Margie Simmons will serve as Chair of the committee with Deborah Girard and Amy Elliott as members. The committee goals are:

- To approve applications to the program and to match mentees with mentors
- To increase participation in the program –increase the number of mentors to 20

- Send a blast e-mail about the mentoring program
- Build a recognition / incentive program for mentors

75th Anniversary Ad hoc Committee

Linda Davidson, Chair, reported on plans for celebrating the 75th Anniversary of FGFOA. The committee requested funds to promote the 75th Anniversary Celebration. **Mr. Olson moved, seconded by Ms. Howard to approve amending the budget by \$7,500 for the 75th Anniversary Celebration. Motion passed unanimously.**

Membership Involvement Ad hoc Committee

Ms. Koser, Chair, reported on the Membership Involvement committee. Two Sub Committees have been formed; Student Outreach and Scholarship.

The Student Outreach committee will contact the 10 state universities that have accounting programs to speak about the government finance profession and FGFOA at their governmental accounting class or student organization meeting (i.e., Beta Alpha Psi, Alpha Kappa Psi, and NABA). Some student organizations require membership to be allowed to speak at their meetings. Membership fees are approximately \$10 per organization. Travel reimbursements are recommended.

The Scholarship committee would like to offer free FGFOA membership to students and reduced registration fees to the School of Government Finance and the Annual Conference. The committee recommends that students pay 1/3 the regular member registration fee. GFOA charges \$145 for full-time, unemployed students to attend the conference versus \$475 for government members (31% of regular registration). Texas GFOA active members regular registration fee is \$375; students/faculty pay \$85 (23% of regular registration). **Ms. Reichard moved, seconded by Ms. Pickles, to approve free student membership contingent upon a clear definition of what qualifies as a student. Motion passed unanimously. Mr. Pozza moved, seconded by Mr. Thomas, to amend the 2012-2013 FGFOA budget to include \$250 for potential membership fees and travel reimbursement. Motion passed unanimously. Ms. Koser moved, seconded by Ms. Rodriguez, to approve reduced registration fees by 1/3 for students/faculty for the School of Governmental Finance and Annual Conference. Motion passed unanimously.**

Social Media Policy and Procedures

Ms. Garner reported the membership Education/Involvement initiative from Strategic Planning included developing a Facebook/LinkedIn account for FGFOA. Mr. Sauerbeck and Mr. Thomas were tasked to work with Jeannie Garner to develop procedures for social media. **Mr. Sauerbeck moved, seconded by Mr. Pozza, to approve having a FGFOA Facebook account. Motion passed unanimously. The board reviewed the Social Media Policy and Procedures manual. Ms. Koser moved, seconded by Ms. Rodriguez, to approve the Social Media Policy and Procedures manual as amended. Motion passed unanimously.**

EXECUTIVE DIRECTORS REPORT

Ms. Garner reviewed the conference survey results. Membership renewals were sent out on June 4 and a reminder on July 11, 2012.

STANDING COMMITTEE REPORTS

Certification Committee

Ms. Koser, Board Liaison, presented the committee report. CGFO renewal notices have been sent. Rob Garner is working on questions to be added to the test bank. Mark Fostier rewrote the Ethics exam. The committee will test the exam and the new exam will be used next year.

Host Committee

Pat White, Co-Chair, presented the Host Committee report. Sub-committees and chairs have been formed; each sub-committee chair was sent assignment responsibilities, deadlines, list of volunteers and a summary of past expenses.

Conference Program Committee

Karin Venema-Ashmore, Chair, presented the Conference Program Committee report. The committee members have been confirmed and sub-chairs have been assigned. Ms. Venema-Ashmore requested Board direction on the pre-conference program. After discussing, the consensus of the Board was to proceed with Accounting and Auditing topics instead of Investments this year.

Legislative Committee

David Keller, Chair, presented the Legislative Committee report. As a result of the FGFOA strategic planning a representative from the Florida League of Cities and Florida Association of Counties has been invited to participate on the committee as liaisons. The liaisons recommended having a one page summary of the Legislative Policy to present to Senators and Representatives and their staff. The committee will survey members in regard to upcoming legislation.

2012 School of Governmental Finance

Lee Huffstutler, Chair, presented the 2012 School of Governmental Finance report. The Committee has completed the schedule draft with course descriptions. Both Boot camps will have a separate registration and a limit of 25 attendees.

Small Government

Mr. Pozza, Board Liaison, presented the committee report. The committee is reviewing the Governmental Resource Manual.

Technical Resources Committee

Ms. Howard, Board Liaison, presented the Technical Resources Committee report. The committee responded to the Exposure Draft on Governmental Combinations and Disposal of Government Operations.

Webinar Committee

The Webinar Committee has scheduled eight presentations for the 2012/2013 calendar. The National Association of State Boards of Accountancy has required that Florida Government Finance officers Association (FGFOA) monitor the webinar attendance based on our polling questions. The policy/practice is that the attendees are required to respond to at least 60% of the polling questions to receive credit. This means 3 out of 4 or 3 out of 5 responses depending on the number of questions.

The committee submitted, for Board approval, a Committee Manual that contains the processes necessary for the management of the Committee. The Committee is different from other standing committees of the FGFOA, it requires members to have hands on, "live" training. It also requires redundancy (i.e., more than one Committee member monitoring the webinar) in case an internet or phone connection fails. The Committee is also working to develop a standard operating procedures manual that addresses in detail the production of a webinar and which includes guidance for speakers on how to prepare for, and participate in, a webinar. The Board reviewed the Webinar Committee Policies and Procedures Manual. **Mr. Olson moved, seconded by Ms. Howard, to approve the Webinar Committee Policies and Procedures manual as amended. Motion passed unanimously.**

NEXT MEETING

The next meeting of the Board of Directors will be at 9:00 a.m., Friday, September 7, 2012 at The Florida League of Cities Orlando office.

Jeannie Garner
Executive Director, FGFOA

ATTEST:

Mary Anderson-Pickle, President

Mary-Lou Pickles, Secretary/Treasurer

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC
BOARD OF DIRECTOR'S MEETING

August 29, 2012
via conference call

The Board meeting of the FGFOA Board of Directors took place on Wednesday, August 29 2012 via conference call.

OFFICERS AND BOARD MEMBERS

PRESENT

Mary Anderson-Pickle, President, City of Palm Beach Gardens
Diane Reichard, President-elect, City of Temple Terrace
Mary-Lou Pickles, Secretary/Treasurer, Saint Johns River Water Management District
Sarah Koser, Director, Citrus County Clerk of the Court
James Lewin, Director, Lee County
Kent Olson, Director, City of Coral Gables
Tim Pozza, Director, Okaloosa County – CCC
Georgina Rodriguez, Director, Town of Pembroke Park
Ted Sauerbeck, Director, Office of the Auditor General
Darrell Thomas, Director, City of Weston

NOT PRESENT

Linda Howard, Director, Orlando Utilities Commission

COMMITTEE CHAIRS

Carol Himes, Conference Host

STAFF IN ATTENDANCE

Jeannie Garner, Florida League of Cities
Penny Mitchell, Florida League of Cities

CALL TO ORDER

At 3:05 p.m., President Anderson-Pickle called the meeting of the FGFOA Board of Directors to order. A quorum of the Board was present.

APPROVAL OF THE 2013 ANNUAL CONFERENCE BUDGET

President Anderson-Pickle reviewed the draft 2013 Annual Conference budget with revenues of \$366,000 and expenses of \$394,600 with an overall net loss of (\$28,600). The Board discussed the net loss and acknowledged that it is acceptable and would maintain targeted fund balance. **Ms. Pickles moved, seconded by Mr. Olson, to approve the 2013 Annual Conference Budget. Motion passed unanimously.**

NEW FGFOA LOCAL CHAPTER

Mr. Sauerbeck reported on the progress of forming the Big Bend Chapter, which would include Gadsden, Leon, Liberty, Franklin, Wakulla, Jefferson, Madison and Taylor counties. Gadsden, Leon, Liberty, Franklin and Wakulla counties are currently part of the Panhandle Chapter. The first meeting is scheduled for Thursday, September 27, 2012. **Ms. Koser moved, seconded by Mr. Pozza, the approval of the proposed Big Bend Chapter of the FGFOA. The chapter will include Gadsden, Leon, Liberty, Franklin and Wakulla counties. Motion passed unanimously.**

NEXT MEETING

FGFOA BOD Minutes
August 29, 2012
Page 2 of 2

The next meeting of the Board of Directors will be at 9:00 a.m., Wednesday, November 14, 2012 at the School of Governmental Finance, Hyatt Regency Sarasota.

ADJOURNMENT

There being no further business, President Anderson-Pickle adjourned the meeting of the FGFOA Board of Directors at 3:55 p.m.

Jeannie Garner
Executive Director, FGFOA

ATTEST:

Mary Anderson-Pickle, President

Mary-Lou Pickles, Secretary/Treasurer



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

**2012-2013
BOARD OF DIRECTORS**

OFFICERS

President

Mary Anderson-Pickle

President-Elect

Diane Reichard

Secretary/Treasurer

Mary-Lou Pickles

DIRECTORS

Linda S. Howard

Sarah Koser

James Lewin

Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: 2013-2014 Nominating Committee

Executive Summary, Explanation or Background Information on Request

The Nominating Committee needs to be appointed in order to meet the timeline of events necessary to provide a slate of nominees for Secretary/Treasurer and Board Members for 2013-2014.

Nominating Committee – Solicits prospective nominees for Board of Director and Secretary/Treasurer positions and develops the slate of eligible candidates. The Nominating Committee oversees the election process. The Nominating Committee is composed of the President, President-elect, Immediate Past President and at least seven (7) active FGFOA members appointed by the President. The Nominating Committee members shall represent a cross section of the FGFOA based on the member's knowledge of committee activities, local chapters, and functions of the Board of Directors.

The prospective members will be provided at the Board meeting

Recommended Action: No action required

Mary-Anderson Pickle
President

October 31, 2012
Date

FGFOA NOMINATING AND ELECTION SCHEDULE (for 2013-2014 Board)

05/2012

Dates	Action Taken	Requirement of minimum time relation to the Annual Conference
November 14, 2012	Board meeting - President appoints the Nominating Committee	
Week of January 28, 2013-	Nominating Committee Meeting – Conference Call	
February 12, 2013	Mail Call for Nominations Form & Post Recommendation Form and Application on website	
February 12 – 22, 2013	Receive nomination forms	
February 25, 2013	Distribute completed nomination forms to the members of the nominating committee.	
Week of March 11	Nominating Committee Meeting – FLC Orlando Office. In this meeting the members will review the suggested nominations from the membership.	
March 27, 2013	Notice of the Slate of Candidates to Active Members	At Least 90 days prior (90 days)
April 16, 2013	Deadline for the petitions for candidacy. The ballot is finalized at this time.	At Least 70 days prior (70 days)
April 25, 2013	Open Online Voting with nominations	At Least 60 days prior (61 days)
May 7, 2013	Cut off Online Voting & Paper Ballots must be returned.	At least 30 days prior (49 days)
May 7, 2013	Online Votes tabulated at 5:00 pm. The results of the election are conveyed to the Immediate Past President. Candidates are contacted, then results posted on website.	
May 8, 2013	Results will be emailed out after all candidates are notified of results	
June 25, 2013	Results will be announced at the Annual Conference.	Business Meeting



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

**2012-2013
BOARD OF DIRECTORS**

OFFICERS

President

Mary Anderson-Pickle

President-Elect

Diane Reichard

Secretary/Treasurer

Mary-Lou Pickles

DIRECTORS

Linda S. Howard

Sarah Koser

James Lewin

Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: 2013 Lifetime Achievement Award

Executive Summary, Explanation or Background Information on Request

Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee will consist of an officer, a current board member, two past presidents of the FGFOA, and one FGFOA member at large.

The Policies and Procedures specify the criteria to be used in evaluating the nominees and are included in the attached announcement letter.

From the nominees received the selection committee may recommend one candidate annually but will do so only when the committee concludes the nomination meets the criteria established. **The recommendation for the Lifetime Achievement award does not require the full Board's approval. The Officer of the Lifetime Achievement Award committee has the right to approve the committee's recommendation for the award.** The selection will be announced at the Annual Conference, and the appropriate honors will be bestowed.

The prospective members will be provided at the Board meeting

Recommended Action: No action required

Mary-Anderson Pickle
President

October 31, 2012
Date



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

Post Office Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, FL 32302-2270

Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: www.fgfoa.org

MEMORANDUM

DATE: November 14, 2012
TO: FGFOA Active Members
FROM: Mary Anderson-Pickle, President
SUBJECT: 2013 Lifetime Achievement Award

The FGFOA is soliciting nominations for the 2013 Lifetime Achievement Award. This award, sponsored by the Florida Government Finance Officers Association, will recognize and honor a Finance Officer who has made a lasting and worthwhile contribution to the citizens of Florida through their efforts and dedication in the performance of their duties on a local level, and who has served the FGFOA in its efforts to enhance the profession.

CRITERIA: The Board of Directors has approved the criteria to be used as a guide for evaluating the nominees. The nominee must:

1. *Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies.*
2. *Have served the FGFOA as an officer, director, committee chairman, state director, or local chapter president.*
3. *Have made a significant and specific contribution to the growth or enhancement of the profession.*
4. *Have represented the FGFOA in presentations, public forums, legislative hearings, etc.*

Nominations must include three letters of support from other general groups not affiliated with the nominee's current local government or state agency.

Please complete the Nomination Form: Lifetime Achievement Nomination Form

Nominations must be received in the FGFOA office no later than Tuesday, **April 23, 2013**. The recipient will be announced at the 2013 FGFOA Annual Conference in Boca Raton, Florida.

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION LIFETIME ACHIEVEMENT AWARD

PURPOSE: This award, sponsored by the Florida Government Finance Officers Association, will recognize and honor a finance officer who has made a lasting and worthwhile contribution to the citizens of Florida through their efforts and dedication in the performance of their duties on a local level, and who has served the FGFOA in its efforts to enhance the profession. This award will be given annually, if a nomination is deemed qualified by the committee described below.

METHOD OF SELECTION: Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee will consist of an officer, a current board member, and two past presidents of the FGFOA, and one FGFOA member at large. This selection committee may make no more than one recommendation to the Board annually, but will do so only when the committee concludes that the nomination meets the criteria established. The FGFOA Board of Directors will vote to ratify the nomination. The selection will be announced at the Annual Conference, and appropriate honors will be bestowed. The process will then be repeated each succeeding year.

NOMINATION PROCEDURE: Nominations may be received from FGFOA members, local FGFOA chapters, or by the government served by the nominee. No individual or group will submit more than one nomination. Nomination forms and the deadline for nominations will be included in the FGFOA newsletter. Nominations will be submitted to the FGFOA Executive Director no later than sixty days prior to the Annual Conference. From the nominations received the selection committee may recommend one candidate annually but will do so only when the committee concludes that the nomination meets the criteria established. **The recommendation for the Lifetime Achievement award does not require the full Board's approval. The Officer on the Lifetime Achievement Award committee has the right to approve the committee's recommendation for the award.** The selection will be announced at the Annual Conference, and appropriate honors will be bestowed. The process will then be repeated each succeeding year.

CRITERIA: The Board of Directors has approved the criteria to be used as a guide for evaluating the nominees. The nominee must:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies.
2. Have served the FGFOA as an officer, director, committee chairman, state director, or local chapter president.
3. Have made a significant and specific contribution to the growth or enhancement of the profession.
4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

Nominations must include three letters of support from other general groups not affiliated with the nominee's current local government or state agency.

THE RECIPIENT WILL RECEIVE:

1. A specifically designed award suitably inscribed.
2. A distinctive lapel pin or medallion, which may be worn at all gatherings of finance officials.
3. An announcement in the FGFOA Newsletter.
4. A press release distributed to the local press in the recipient's hometown.
5. Annual listing of all Lifetime Achievement Award winners published in the annual membership directory and Annual Conference program.

Please mail this form to: FGFOA Office, Post Office Box 10270, Tallahassee, FL 32302-2270, Scan and email to pmitchell@flcities.com or Fax it to: (850) 222-3806 no later than **Tuesday, April 23, 2013.**

**OFFICIAL NOMINATION FOR
FLORIDA GOVERNMENT FINANCE OFFICERS
"2013 LIFETIME ACHIEVEMENT AWARD"**

THE UNDERSIGNED ARE PLEASED TO NOMINATE:

Name _____

Title _____

Government _____

Address _____

Number of years of FGFOA membership: _____

Number of years of service to local governments or state agencies: _____

List all service to the FGFOA as an officer, director, committee chairman, state director, or local Chapter president. _____

Describe all contributions to the growth or enhancement of the profession. _____

List any service in representing the FGFOA in presentations, public forums, legislative hearings, or in any other capacity.

ATTACH THREE LETTERS OF SUPPORT FROM GROUPS NOT AFFILIATED WITH THE NOMINEE'S CURRENT GOVERNMENT OR STATE AGENCY.

Signature of Nominator _____ Date _____

Address of Nominator _____ Phone _____



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

**2012-2013
BOARD OF DIRECTORS**

OFFICERS

President

Mary Anderson-Pickle

President-Elect

Diane Reichard

Secretary/Treasurer

Mary-Lou Pickles

DIRECTORS

Linda S. Howard

Sarah Koser

James Lewin

Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: 2012-2013 Strategic Planning Summery

Executive Summary, Explanation or Background Information on Request
Yellow items are complete and green is on-going

Recommended Action:

Mary Anderson-Pickle
President

November 1, 2012
Date

2012-2013 FGFOA Strategic Plan Summary

Mary Anderson Pickle - President

Membership Education / Involvement

Student and Younger member programs

- Visit Colleges / Universities / Accounting Clubs
 - Appoint **Ad-Hoc Committee**
 - Deliver plan by July Board meeting
 - 50 student members, visit or contact 10 colleges & universities
- Scholarships
 - Committee to study and make recommendation by November meeting
 - Consider drawing for free student memberships
 - Consider reduced membership fee for students
- Develop a Facebook/Linkedin account for FGFOA
 - Assign a **Board member to work with the FLC** write up parameters surrounding posts and content that will be provided on the site.
 - Have available online by September

Partnership with other government agencies for training and education

- Participate in the Florida Local Government Coalition Association by having **Board** representatives and educational dates on their joint website.

Increase number of mentors from 10 to 20

- Appoint **Ad-hoc committee**
 - Reach out to eligible members
 - Add mentor information FGFOA Booth
 - Blast email about mentor program
 - Build a recognition / incentive program for mentors. Ribbon at conference

Local Chapters

- Continuation of new Chapter effort with areas of no representation (Tallahassee, Alachua County) – **Chapter Liaison**
- Ask Local Chapters to notify us of new employees – **Chapter Liaison**
- Develop an interactive Chapter Calendar - **FLC**
- Provide 8-10 Free Webinars - **Webinar Committee**

Legislative

Conduct Webinar on the Legislative Policy Statement

- Webinar Committee – 1st qtr of 2013 – **Scheduled for February 14th 11:00 – 12:40**

Continue Rapid Response on legislative committee / provide information requested by legislators

- Distribute proposed responses to Board prior to distribution – Board should respond promptly with any concerns – **Legislative Committee Chair**
- Enhance working relationship with FLC and FAC lobbyist – invite them to be on the Committee – **Legislative Committee Chair**
- Have a legislative session at the 2013 conference – **Conference Program Committee – Wed 6/26**

Get input from membership to develop policy statement

- Develop survey questions – by July/Sept - **Legislative Committee**
- Distribute Survey to Membership – July/Sept - **FLC distributed August 22**
- Compile Results/Committee review – Oct/Dec – **Legislative Committee**

75th Year Anniversary

Create timeline of the last 75 years / feature articles in newsletter highlighting 25 year segments

- Create Ad-hoc Committee – experienced members, lifetime achievement members
 - Email blast to members requesting pictures, articles, memorabilia of the last 75 years of FGFOA
 - Collect the data
 - Group the data into four newsletter segments
 - Write articles for the newsletter
 - Reach out to other committees to coordinate the theme
 - Display articles and memorabilia at the 2013 Annual Conference
 - Contest of what FGFOA has meant to you essay – First, Second Third Prizes (\$500, \$250, \$100) prize and published in the newsletter and special e-bulletin

Put picture history & 75th logo on website & have pins made / yearlong 75th anniversary theme

- Develop logo – use all year
- Order pins – FLC
- Website material – FLC

75th Year Themed Party – Host Committee

- Association Night
- Vendors dressed up in themed costumes (choose era)
- Themed picture booth
- Themed hats

Strategic Assignments

Ad-Hoc Committee – Student and younger member involvement/Scholarship study

- Deliver plan by July Board meeting
- 50 student members, visit or contact 10 colleges & universities

Scholarship Study

- Make recommendation November Board meeting
- Consider drawing for free student memberships
- Consider reduced membership fee for students

Ad-hoc Committee – 75th Year Celebration

- Email blast to members requesting pictures, articles, memorabilia of the last 75 years of FGFOA
- Collect the data
- Group the data into four newsletter segments
- Write articles for the newsletter
- Reach out to other committees to coordinate the theme
- Display articles and memorabilia at the 2013 Annual Conference
- Contest of what FGFOA has meant to you essay – First, Second Third Prizes (\$500, \$250, \$100) prize and published in the newsletter and special e-bulletin

Ad-Hoc Committee – Mentoring Program

- Reach out to eligible members
- Add mentor information FGFOA Booth
- Blast email about mentor program
- Build a recognition / incentive program for mentors. Ribbon at conference

FLC

- Develop posting parameter document
- Develop Facebook account and LinkedIn account
- Develop an interactive Chapter Calendar
- Distribute Legislative Survey to Membership – July/Sept
- Develop 75th Anniversary logo – use all year
- Order Anniversary pins
- Website material

Chapter Liaison

- Continuation of new Chapter effort with areas of no representation (Tallahassee, Miami Dade) –
- Ask Local Chapters to notify us of new employees

Legislative Committee

- Distribute proposed responses to Board prior to distribution – Board should respond promptly with any concerns
- Enhance working relationship with FLC and FAC lobbyist – invite them to be on the Committee
- Develop survey questions – by July/Sept
- Compile Results/Committee review – Oct/Dec

Conference Program Committee

- Have a legislative session at the 2013 conference

Conference Host Committee

75th Year Themed Party – Host Committee

- Association Night
- Vendors dressed up in themed costumes (choose era)
- Themed picture booth
- Themed hats



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
BOARD OF DIRECTORS

OFFICERS

President

Mary Anderson-Pickle

President-Elect

Diane Reichard

Secretary/Treasurer

Mary-Lou Pickles

DIRECTORS

Linda S. Howard

Sarah Koser

James Lewin

Kent Olson

Mary-Lou Pickles

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Chapter Presidents Conference Call

Executive Summary, Explanation or Background Information on Request:

Nine of the Chapter Presidents participated in a conference call on Friday, October 5, 2012.

The following areas were discussed:

- Financials/Tax Exempt status
- CPE Certificates
 - Request CPE approval from DBP in advance
 - Keep attendance records
 - Provide certificates with proper information
- Annual Conference at Boca Raton – Monday lunch
- Deadlines for Newsletter articles
- Spotlight articles
- Participation in Ad Hoc Scholarship Committee
- Open discussion
 - Debit card
 - Merchant account to take credit card payments
 - Cvent for registration has no payment link

The next conference call will be held on Friday, January 11, 2013.

Recommended Action:

None

Diane Reichard, President-Elect

October 9, 2012

Date

**CPE Requirements
For Chapter Presidents
October 9, 2012**

CPE approval:

- Submit request form to Merrily Bennett at mbennett@flcities.org
- Six (6) in advance of class
- Must include the following:
 - Course Title
 - Date & Time (beginning and ending time)
 - Location
 - Type of CPE and # of credits (1 for every 50 minutes)
 - Course outline or agenda – indicate how much time will be spent on each subject

Attendance:

- Attendee's name, license number, and signature
 - Title of course
 - The date the course was completed
 - Number of Hours and type of credit earned
 - The organization name (Use Chapter Name)
 - Sponsor Number (FGFOA 0002329)
 - Signature of representative who is authorized to verify attendance
- Once the course is complete, submit **originals** to Merrily Bennett

Certificate of Course Completion (Attendance):

- Submit one to each attendee (see sample)
- Must include:
 - Course Title
 - Attendee Name
 - Date & Time (beginning and ending time)
 - Type of CPE and # of credits (1 for every 50 minutes)
 - If there are two different types during one session, you will have a second line and a total at the bottom
- Each attendee should receive a course outline or agenda –

Per the Department of business and Professional Regulation, "When FGFOA provides courses to CPAs, the CPA **must** receive the following in writing":

- **A course outline or agenda.** (course approval letter or course notification is not acceptable.)
- **Written proof of attendance.**

It is our privilege and responsibility to provide CPE. Thank you,



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
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Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Big Bend Chapter Formation

Executive Summary, Explanation or Background Information on Request

On September 27, 2012, approximately 40 finance professionals met at the offices of the Florida League of Cities to explore forming a new chapter of the FGFOA. At that meeting, 20 current members of the FGFOA signed a petition requesting recognition of the Big Bend Chapter. In addition, these members adopted by-laws to govern the organization that are consistent with those of the FGFOA and other FGFOA chapters and elected officers for the chapter. We have attached a copy of the petition forms, the chapter by-laws and a record of the motions and votes taken at the meeting for your review.

The proposed boundaries for the chapter include the North Florida counties of Franklin, Gadsden, Jefferson, Leon, Liberty, Madison, Taylor and Wakulla. These counties represent a fairly compact geographical area known as the "Big Bend" section of the State. The counties of Franklin, Gadsden, Liberty, Leon, and Wakulla are currently part of the Panhandle Chapter. However, given the geographic location and commonalities among the eight counties identified above in the proposed Big Bend Chapter, we ask that the following counties be removed from the boundary of the Panhandle Chapter and moved to the newly formed Big Bend Chapter: Franklin, Gadsden, Liberty, Leon, and Wakulla.

We are especially grateful for the efforts of Marilyn Rosetti to help us in the preparation and planning of the organizational meeting. We are also deeply indebted to Jeannie Garner and her staff for all of their assistance and support in providing resources, coordinating and hosting the Chapter's organizational meeting.

Recommended Action:

Approve and recognize the establishment of the Big Bend Chapter to include the counties of Franklin, Gadsden, Jefferson, Leon, Liberty, Madison, Taylor and Wakulla as well as to adjust the boundaries of the Panhandle Chapter to remove the counties of Franklin, Gadsden, Liberty, Leon, and Wakulla.

Name

Date

Ted Sauerbeck and Kent Olson

October 18, 2012

Big Bend Chapter meeting
FLOC Office
Tallahassee, Florida
September 27, 2012

Bylaws

David Reid made motion to approve bylaws
Rip Colvin seconded the motion
Bylaws approved by majority vote of attendees qualifying as "Active" members

Election of President

Marilyn Rosetti made motion to nominate Kent Olson
Rip Colvin seconded the motion
Kent Olson elected by majority vote of attendees qualifying as "Active" members

Election of President Elect

Ted Sauerbeck made motion to nominate Marilyn Rosetti
Rip Colvin seconded the motion
Marilyn Rosetti elected by majority vote of attendees qualifying as "Active" members

Election of Secretary

David Reid made motion to nominate Betsy Coxen
Jim Cooke seconded the motion
Betsy Coxen elected by majority vote of attendees qualifying as "Active" members

Election of Treasurer

Kent Olson made motion to nominate Jeff Price
David Reid seconded the motion
Jeff Price elected by majority vote of attendees qualifying as "Active" members

Election of Board Director

Ted Sauerbeck made motion to nominate Lynda Watson
Rip Colvin seconded the motion
Lynda Watson elected by majority vote of attendees qualifying as "Active" members

**CHAPTER BYLAWS
FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION
BIG BEND CHAPTER**

ARTICLE I - NAME

This Chapter of the Florida Government Finance Officers Association (FGFOA) shall be known as the Big Bend Chapter.

ARTICLE II - RULES AND REGULATIONS

The Chapter shall at all times be subject to the provisions of the Constitution and Bylaws of the Florida Government Finance Officers Association.

ARTICLE III - PURPOSE

The purpose of the Chapter shall be to promote the improvement of government financial administration in Florida.

ARTICLE IV - CHAPTER MEMBERSHIP

Section 1. The Chapter membership shall consist of those eligible for membership in the Florida Government Finance Officers Association.

ARTICLE V - MEETINGS

Section 1. There shall be at least four 4 meetings of the Chapter each year.

Section 2. One (1) meeting shall be considered the annual meeting for the election of officers and directors. This meeting should take place no later than March 31. The terms of each of the officers and directors shall coincide with the Chapter's fiscal year.

Section 3. The Secretary shall prior to the annual meeting mail notices in writing to all members of the Chapter indicating the time and place of such meeting and the names of the individuals nominated to serve as officers and directors.

Section 4. Six (6) members or ten (10) percent of the membership entitled to vote, whichever is greater, of the Chapter who are present in person shall constitute a quorum for the transaction of business at any meeting.

ARTICLE VI - VOTING RIGHTS

Section 1. The voting rights Chapter shall be vested exclusively in active members, as defined by the Constitution and Bylaws of the Florida Government Finance Officers Association, and each shall have one vote in determining all questions decided by the membership.

Section 2. Associate, retiree, and student members, as defined by the Constitution and Bylaws of the Florida Government Finance Officers Association, shall not hold office or chair committees although they may serve as members of the committees.

ARTICLE VII - BOARD OF DIRECTORS

Section 1. The officers of the Chapter shall be the President, President-Elect, Secretary, and Treasurer.

Section 2. Additional members may also be elected from the membership of the Chapter. The officers and additional members known as directors shall constitute the Board of Directors, which shall serve as the governing body. The Board of Directors shall consist of a maximum of seven (7) members. Members of the Board shall serve without compensation.

Section 3. Once a member has been elected by the membership to an officer position, that officer may, upon completion of the term for which he or she was elected automatically serve successive terms in the next higher remaining officer positions. Officers and Directors will be elected for one-year terms; however, the Secretary and Treasurer shall be elected to staggered, two-year terms. The Secretary and Treasurer shall alternate moving into the office of President-elect as they complete their respective terms.

Section 4. Officers elected at the annual meeting of the Chapter shall assume their respective offices on the following July 1.

Section 5. The President, with the consent of the Board of Directors, shall have the right and the power to appoint a member to the unexpired term of any vacancy occurring on the Board of Directors of the Chapter.

Section 6. Nominations for officers and other members of the Board of Directors shall be made by the Nominating Committee. Nominations may also be made from the floor.

Section 7. The Board of Directors shall have the power to fix the time and place for each annual meeting and every other meeting of the Chapter.

Section 8. The Board of Directors may meet at such times and places as it may elect.

Section 9. For the transaction of any business by the Board of Directors, more than fifty percent (50%) of the members of said Board shall be present to constitute a quorum. A majority vote of the Board members present will decide all issues. No proxy may be voted at any meeting of said Board of Directors.

ARTICLE VIII - DUTIES OF OFFICERS AND DIRECTORS

Section 1. President: The President shall be the chief elected officer of the Chapter and may call meetings of the Board of Directors whenever it is deemed necessary. The President shall preside at all meetings of the Chapter. The President shall enforce the Bylaws of the Chapter and the Constitution and Bylaws established by the Florida Government Finance Officers Association. The President shall keep the Board of Directors of the Florida Government Finance Officers Association fully informed of the affairs of the Chapter. The President shall also consult with the Board of Directors of the Florida Government Finance Officers Association and Board of Directors of the Chapter, whenever necessary, concerning the business of the Chapter and its activities.

Section 2. President-Elect: In the absence or inability of the President to act, the President-Elect shall exercise all powers and perform all of the duties of the President. The

President-Elect shall develop a Chapter budget for the subsequent year for submission to the Board of Directors.

Section 3. Secretary: The Secretary shall keep all correspondence of the Chapter and minutes of all meetings of the Chapter and of the Board of Directors. The Secretary shall maintain continuing professional education (CPE) attendance records and be responsible for CPE reporting to members. At least annually, the Secretary shall transmit to the Secretary-Treasurer of the Florida Government Finance Officers Association: (1) copies of all notices sent to members of the Chapter; (2) a copy of the minutes of the annual meeting of the Chapter; and (3) a list of the Chapter's membership. The Secretary shall provide any other non-financial records required by the FGFOA to the Secretary-Treasurer as well.

Section 4. Treasurer: The Treasurer shall receive and deposit funds and payout same as authorized by the Board of Directors. The Treasurer shall be responsible for preparing all necessary financial reports as may be required by the Florida Government Finance Officers Association to maintain local chapter status.

Section 5. Director: Each Director may assist in the decision making of the Board and, at the President's request, may serve as an individual liaison to, or chairperson of, one or more of the Chapter's committees.

ARTICLE IX - FISCAL MATTERS

Section 1. The incoming Board of Directors may adopt a proposed budget covering the Chapter operations for the subsequent fiscal year.

Section 2. Dues and fees for Chapter members may be set and revised at the discretion of the Chapter Board of Directors.

Section 3. The Board of Directors may establish a fee to cover the costs of any program sponsored by the organization along with any corresponding meal charges.

Section 4. The Chapter shall be fully and solely responsible for its own financial Affairs.

Section 5. The fiscal year of the Chapter shall coincide with the fiscal year of the Florida Government Finance Officers Association as set forth in its Constitution and Bylaws.

ARTICLE X - COMMITTEES

Section 1. The President, with the concurrence of the other members of the Board of Directors, may appoint such committees as are necessary for the efficient operation of the Chapter. The following committees may be established:

- a) An Audit Committee consisting of two or more members who are not either an Officer or a Director. The Audit Committee will review the Chapter's financial records on an annual basis within 60 days of the end of the Chapter's fiscal year, and more frequently as desired.
- b) A Nominating Committee consisting of the President and at least two 2 other members, one of whom is not a member of the Board of Directors. The President may serve as the Chairman of this committee. The Nominating Committee will

prepare a slate of candidates for officer and director positions to be considered at the Chapter's annual meeting.

- c) A Membership Committee consisting of three or more members. The Membership Committee shall be responsible for promoting interest in the Chapter, conducting membership drives and recommending applicants for membership. The Committee may keep records of pertinent information concerning the membership as may be directed by the Secretary.
- d) A Program Committee consisting of three or more members.
 - 1) The Program Committee shall be responsible for recommending and preparing the Chapter CPE programs and obtaining speakers for the programs for luncheon programs or seminars. The Committee shall maintain a library of program topics and speakers that are presented to the Chapter.
 - 2) The Program Committee shall be responsible for arranging for food and beverages for luncheon programs or seminars as well as addressing any other issues associated with luncheon programs or seminars.
- e) Other committees as deemed necessary by the President.

Section 2. Committee chairpersons shall be appointed by the President with the concurrence of the Board of Directors.

ARTICLE XI - AMENDMENTS TO THESE BYLAWS

Amendments to these Bylaws may be made by an affirmative vote of a majority of the general membership at the annual meeting provided that notice of any such amendment shall be mailed to the Florida Government Finance Officers Association at least 90 days prior to the meeting.

Big Bend Chapter
 Florida Government Finance
 Officers Association



I hereby petition the Florida Government Finance Officers Association (FGFOA) to recognize this Big Bend Chapter, consisting of Franklin, Gadsden, Jefferson, Leon, Liberty, Madison, Taylor, and Wakulla Counties, in accordance with all applicable bylaws of the FGFOA.

Signatures of Active FGFOA Members:

DAVID C. BEID	DAVID C. BEID
Print Name	Sign Name
Heath Cliff Beach	Heath Cliff Beach
Print Name	Sign Name
* Turquoise James	Turquoise James
Print Name	Sign Name
* Ryan Tucker (Associate Member)	Ryan Tucker
Print Name	Sign Name
* Todd Hollowell (Associate Member)	Todd Hollowell
Print Name	Sign Name
* Heather Harrell	Heather Harrell
Print Name	Sign Name
* Rae Kew (Associate Member)	Rae Kew
Print Name	Sign Name
Jason Buchholz	Jason Buchholz
Print Name	Sign Name
Kent Olson	Kent Olson
Print Name	Sign Name
Ted J. Sauerbeck	Ted J. Sauerbeck
Print Name	Sign Name
* Jingperlowski	Jingperlowski
Print Name	Sign Name
Lynda Watwood	Lynda Watwood
Print Name	Sign Name

* Not an Active FGFOA Member

Big Bend Chapter
Florida Government Finance
Officers Association



I hereby petition the Florida Government Finance Officers Association (FGFOA) to recognize this Big Bend Chapter, consisting of Franklin, Gadsden, Jefferson, Leon, Liberty, Madison, Taylor, and Wakulla Counties, in accordance with all applicable bylaws of the FGFOA.

Debbie White

Print Name

Debbie White

Sign Name

Jeff Price

Print Name

Sign Name

Kathy Dubose

Print Name

Kathryn H Dubose

Sign Name

Kendrah Watson

Print Name

Kendrah Watson

Sign Name

Amanda Lewis

Print Name

Amanda Lewis

Sign Name

Elizabeth Coxen

Print Name

Elizabeth J Coxen

Sign Name

Norma Parrish

Print Name

Norma Parrish

Sign Name

*Paul Shamoun

Print Name

Paul Shamoun

Sign Name

*Jeff Blomeley

Print Name

Jeff Blomeley

Sign Name

*Jeremy Button (Associate Member)

Print Name

Jeremy Button

Sign Name

*Laura Underhill

Print Name

Laura Underhill

Sign Name

Marilyn Rosetti

Print Name

Marilyn D Rosetti

Sign Name

Big Bend Chapter
 Florida Government Finance
 Officers Association



I hereby petition the Florida Government Finance Officers Association (FGFOA) to recognize this Big Bend Chapter, consisting of Franklin, Gadsden, Jefferson, Leon, Liberty, Madison, Taylor, and Wakulla Counties, in accordance with all applicable bylaws of the FGFOA.

* <u>Jeana Colvin</u> (Associate Member)	<u>Jeana Colvin</u>
Print Name	Sign Name
<u>David Word</u>	<u>[Signature]</u>
Print Name	Sign Name
* <u>Hardee Ratliff, Jr.</u> (Retiree)	<u>Hardee Ratliff, Jr.</u>
Print Name	Sign Name
<u>Jim Cooke</u>	<u>James O. Cooke Jr.</u>
Print Name	Sign Name
<u>Alton Colvin</u>	<u>[Signature]</u>
Print Name	Sign Name
<u>Greg James</u>	<u>[Signature]</u>
Print Name	Sign Name
<u>Brent Thurmond</u>	<u>[Signature]</u>
Print Name	Sign Name
<u>Mike Gomez</u>	<u>[Signature]</u>
Print Name	Sign Name
Print Name	Sign Name
Print Name	Sign Name
Print Name	Sign Name
Print Name	Sign Name



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
BOARD OF DIRECTORS

OFFICERS

President

Mary Anderson-Pickle

President-Elect

Diane Reichard

Secretary/Treasurer

Mary-Lou Pickles

DIRECTORS

Linda S. Howard

Sarah Koser

James Lewin

Kent Olson

Mary-Lou Pickles

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Alachua County Chapter

Executive Summary, Explanation or Background Information on Request:

Attached is a map showing the current State chapters. April Shuping, Assistant Finance Director, City of Gainesville contacted Jeanie about establishing a new chapter. Attached is that email correspondence.

I contacted April and she is in the fact finding mode and has learned that there are 34 FGFOA members in Alachua County and none in the surrounding counties. At this point, we need to inform you about the interest and determine that there is no objection from the Board before she continues to move forward.

Recommended Action:

Board approval for Alachua County to proceed with creating a chapter if the core group can stimulate interest.

Diane Reichard, President-Elect

November 1, 2012

Date

From: Jeannie Garner [<mailto:JGarner@flcities.com>]

Sent: Thursday, October 18, 2012 10:38 AM

To: Shuping, M. April

Cc: Mary Anderson <manderson@pbgfl.com>; Reichard, Diane; Mary Lou Pickles (mpickles@sjrwmd.com); Merrily Bennett; Penny Mitchell; Olson, Kent

Subject: RE: New Chapter

April,

Thank you for your email and interest in starting a Chapter. The process of starting a chapter is fairly straightforward. You should identify enough interest first. Then, the FGFOA Board of Directors will have to approve the new Chapter location. Since Alachua County does not currently have a chapter affiliation, I would think that would be an easy yes, if the interest is there. We have a Board of Directors meeting on November 14th which would be a perfect time to discuss. Are you coming to the School in Sarasota? We can certainly add to the agenda for you, even if you are not there.

The Tallahassee area is in the process of establishing a new "Big Bend Chapter" so you could follow their "to do list". Board member Kent Olson is leading the effort there so I have copied him on this email so he can send you sample documents and information. You do have to have signatures of at least 12 founding members to submit your application to the FGFOA Board. The Board also has to approve your bylaws.

- 1) Establish interest
- 2) Make sure the FGFOA Board does not have any objections (Chapter boundary conflicts)
- 3) Identify a few people that can spearhead the effort
- 4) Have an organization meeting where you approve bylaws and get your signatures
- 5) Submit Bylaws to the Board.

I have also attached a "Tips for Local Chapter Start-up" created by one of the recently formed Chapters that may help you.

If you want a list of FGFOA members in your surrounding counties to send out an email request, just let us know which counties.

I have copied the Officers on this email for their input and comments. Diane Reichard, President-Elect is the Board Chapter liaison and will work with you during this effort. Mary Lou Pickles, Secretary/Treasurer, is the Board member that is closest to Alachua County and may can also offer some recruiting effort for you.

Good luck!

From: Shuping, M. April [<mailto:shupingma@cityofgainesville.org>]

Sent: Thursday, October 18, 2012 7:11 AM

To: Jeannie Garner

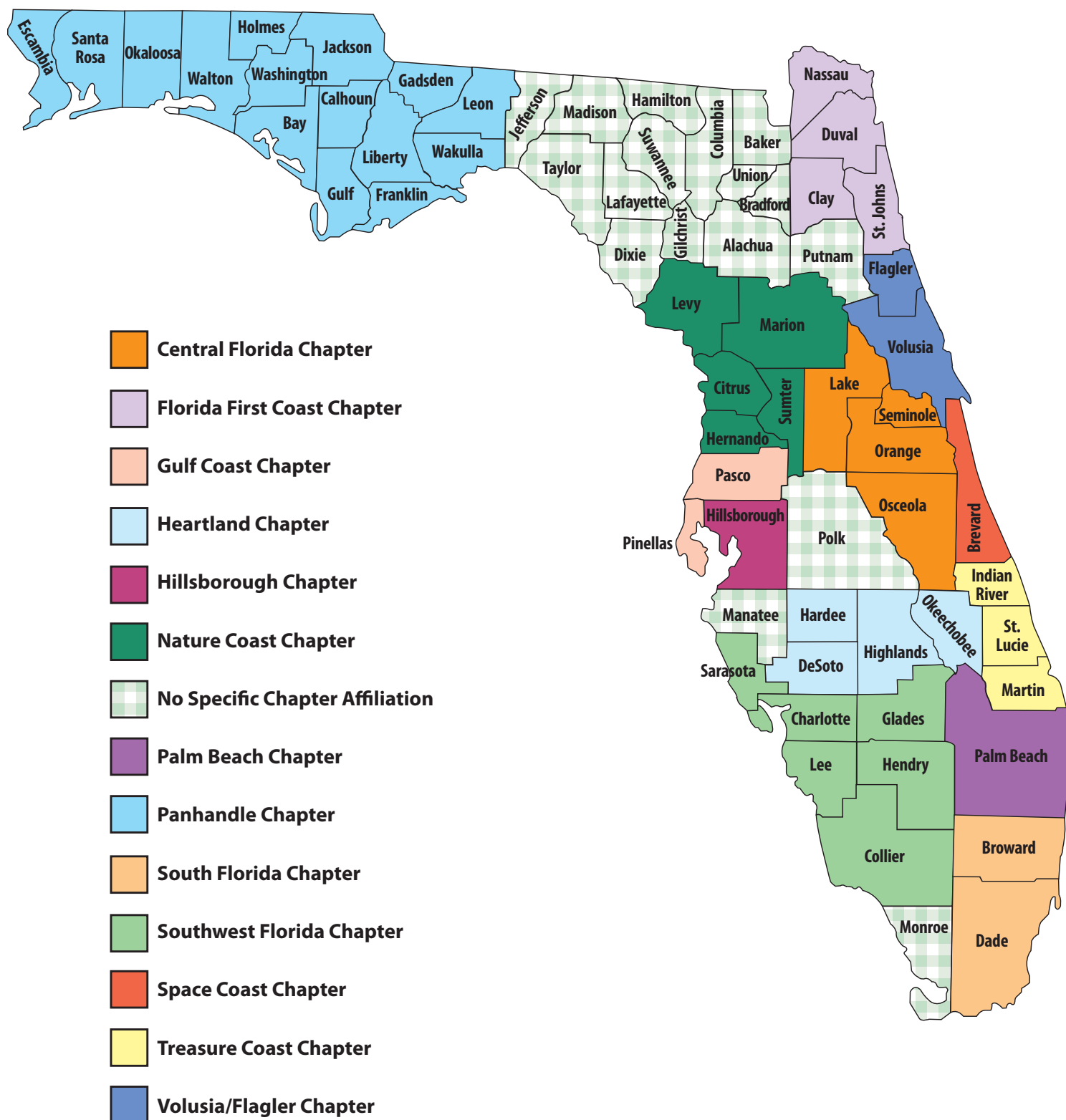
Subject: New Chapter

Good morning. I'm interested in starting a new local FGFOA chapter for the Alachua County region. I've served as the full range of officers in our local FICPA chapter in the past, so I have some concept of what's involved, but that was with a well-established chapter and I'm sure starting a new one has its own host of challenges.

I think that between the County and Municipal governments, local audit firms and the University of Florida that we should have enough local interest in this and the surrounding counties to sustain a local chapter. Is this something that the FGFOA is interested in? Thanks for your advice and assistance.

April Shuping, CPA, CGFO
Assistant Finance Director, City of Gainesville
shupingma@cityofgainesville.org
352-393-8782

FGFOA Local Chapters





Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
BOARD OF DIRECTORS

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Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Strategic Planning 2013-14

Executive Summary, Explanation or Background Information on Request:

Although it is early, some of you may be trying to plan a summer vacation. I would like to discuss your availability in May so we can seek to have 100% participation. Since the results of the election will be known by May 8, Strategic Planning can be held any time between that date and the Annual Conference, June 21-26. I have not selected the format yet, but would like to schedule one morning or up to 6 hours with only the Board this year.

The sooner we have the Strategic Planning complete, the sooner I can provide the Board's direction to the Chairs and Chapter Presidents. That will allow them plenty of time to prepare for their first committee meeting at the Annual Conference. Last year Chapter President Orientation was done via conference call and it worked very well. We should be able to use the same format for the Committee Chairs.

Also, the GFOA Annual Conference will be held June 2-6.

1st Choice: Friday, May 10, 2013

2nd Choice: Friday, May 24, 2013

Recommended Action:

None

Consensus from the current Board regarding availability in May for Strategic Planning.

Diane Reichard, President-Elect

November 1, 2012

Date



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
BOARD OF DIRECTORS

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James Lewin

Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: June 30, 2012 Quarterly Financial Statements

Executive Summary, Explanation or Background Information on Request

The Statement of Financial Position for the year ended June 30, 2012 shows total liabilities and unrestricted net assets were \$659,367 with total current liabilities of \$370,466 and unrestricted net assets of \$288,901. This represents a \$20,899 increase in unrestricted net assets in comparison to the June 30, 2011 balance of \$268,002.

The Statement of Activities shows expenses for the fourth quarter were \$380,795 and \$540,003 total expenses for the year resulting in a \$3,123 decrease in unrestricted net assets for the quarter and a \$20,899 increase in unrestricted net assets for the year, which agrees with the Statement of Financial Position.

Net asset check based on the unaudited financials for June 30, 2012 indicates we are in compliance with our Net Assets Policy (see page 2).

Recommended Action: To accept the June 30, 2012 Financial Statements report.

Mary-Lou Pickles

Secretary/Treasurer

October 10, 2012

Date

Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

<i>Net Assets Check</i>				<i>Budgeted</i>
	2010	2011	2012	2013
Operating Expenses	582,069	548,830	540,003	595,518
Average Prior Three Year Expenses			556,967	561,450
Minimum Net Assets - Two months			92,828	93,575
Desired Net Assets - Four Months			185,656	187,150
<i>Middle</i>			139,242	140,363
Net Assets - End of Period (unaudited)			288,901	254,883 ⁽¹⁾

(1) Calculation of estimated net assets
6/30/12

Unrestricted net assets 6/30/2012 (unaudited)	288,901
Increase (Decrease) in Net Assets – 2013	
Budget approved 7/20/2012	<u>(34,018)</u>
Net Assets - End of Period	<u>254,883</u>

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Comparative Statement of Financial Position

June 30, 2012, March 31, 2012, December 31, 2011, September 30, 2011, and June 30, 2011

	30-Jun-12	31-Mar-12	31-Dec-11	30-Sep-11	30-Jun-11
ASSETS					
Current Assets:					
Cash - Capital City Bank	\$ 247,421	257,714	42,401	49,837	239,399
Investments - Vanguard	320,631	220,599	240,578	240,562	280,545
Investments - CD's	75,613	75,405	75,199	75,000	50,475
Accounts Receivable	7,215	28,135	929	6,265	39,702
Interest Receivable	48	48	45	42	34
Prepaid Expenses	4,100	334	0	549	2,316
Prepaid Conference Expenses	0	6,549	2,148	0	0
Deposits	0	18,893	18,893	23,393	5,000
Total Current Assets	\$ 655,028	607,677	380,193	395,648	617,471
Equipment:					
Computer Equipment	\$ 3,065	3,065	3,065	3,065	9,433
Less: Accumulated Depreciation	(2,726)	(2,640)	(2,553)	(2,466)	(8,746)
Net Equipment	\$ 339	425	512	599	687
Other Assets:					
Deposits	4,000	4,000	4,000	4,000	4,000
Total Assets	\$ 659,367	612,102	384,705	400,247	622,158
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Deferred Revenues	\$ 58,980	292,455	0	27,770	11,340
Accounts Payable	311,486	27,623	72,208	43,185	342,816
Total Current Liabilities	\$ 370,466	320,078	72,208	70,955	354,156
Unrestricted Net Assets	\$ 288,901	292,024	312,497	329,292	268,002
Total Liabilities and Unrestricted Net Assets	\$ 659,367	612,102	384,705	400,247	622,158

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

**Statement of Activities
For the Year Ended June 30, 2012**

	--ACTUAL--					BUDGET	BUDGET	BUDGET
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-11	1-Oct-11	1-Jan-12	1-Apr-12	1-Jul-11	1-Jul-11	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-11	31-Dec-11	31-Mar-12	30-Jun-12	30-Jun-12	30-Jun-12	SPENT	DATE
REVENUES								
Membership Dues	\$ 82,380	4,315	6,105	3,465	96,265	94,000	1.02	2,265
Investment Income	182	218	229	242	871	3,000	0.29	(2,129)
Annual Conference	0	0	0	363,315	363,315	367,000	0.99	(3,685)
School of Governmental Finance	0	66,536	0	0	66,536	64,000	1.04	2,536
Seminars	0	0	0	10,120	10,120	15,000	0.00	(4,880)
CGFO Fees	10,495	8,440	2,845	530	22,310	20,000	1.12	2,310
Miscellaneous Income	90	1,395	0	0	1,485	500	2.97	985
TOTAL REVENUES	\$ 93,147	80,904	9,179	377,672	560,902	563,500	1.00	(2,598)
EXPENSES								
Professional Services:								
Florida League of Cities, Inc.	\$ 20,734	20,735	20,734	20,734	82,937	82,937	1.00	0
Auditor Fees	0	0	0	7,950	7,950	8,017	0.99	67
Total - Professional Services	\$ 20,734	20,735	20,734	28,684	90,887	90,954	1.00	67
Meeting Expenses:								
Board of Directors	\$ 942	1,445	1,417	4,950	8,754	7,000	1.25	(1,754)
Strategic Planning	0	0	0	3,496	3,496	6,000	0.58	2,504
GFOA Conference	0	840	0	1,260	2,100	4,000	0.53	1,900
Chapter Visitation by Officers	0	0	0	0	0	500	0.00	500
Total - Meeting Expenses	\$ 942	2,285	1,417	9,706	14,350	17,500	0.82	3,150

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Statement of Activities
For the Year Ended June 30, 2012

	ACTUAL					BUDGET	BUDGET	BUDGET
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-11	1-Oct-11	1-Jan-12	1-Apr-12	1-Jul-11	1-Jul-11	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-11	31-Dec-11	31-Mar-12	30-Jun-12	30-Jun-12	30-Jun-12	SPENT	DATE
Training/Education:								
Conference Expenses	\$ 0	0	0	315,343	315,343	374,100	0.84	58,757
School of Governmental Finance	0	66,705	2,133	0	68,838	64,000	1.08	(4,838)
Seminars	0	0	660	12,343	13,003	15,880	0.00	2,877
CGFO Printing & Mailing	0	129	0	18	147	500	0.29	353
CGFO Review & Rewrite	0	0	0	0	0	0	0.00	0
Total - Training/Education	\$ 0	66,834	2,793	327,704	397,331	454,480	0.87	57,149
Standing Committees:								
Standing Committee Meetings	0	432	424	117	973	1,000	0.97	27
All Committee Meetings @ Conference	0	0	0	5,315	5,315	3,500	1.52	(1,815)
Total - Standing Committees	\$ 0	432	424	5,432	6,288	4,500	1.40	(1,788)
Communication to Members:								
Postage & Mailing	1,177	412	339	460	2,388	1,500	1.59	(888)
Internet Homepage	0	0	0	0	0	55	0.00	55
Printing & Duplicating	231	458	49	706	1,444	1,000	1.44	(444)
Total - Communication to Members	\$ 1,408	870	388	1,166	3,832	2,555	1.50	(1,277)

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Statement of Activities
For the Year Ended June 30, 2012

	--ACTUAL--					BUDGET	BUDGET	BUDGET
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-11	1-Oct-11	1-Jan-12	1-Apr-12	1-Jul-11	1-Jul-11	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-11	31-Dec-11	31-Mar-12	30-Jun-12	30-Jun-12	30-Jun-12	SPENT	DATE
Administrative Expenses:								
Insurance Expense	\$ 3,622	0	0	0	3,622	3,800	0.95	178
List Serve	0	989	307	2,052	3,348	3,000	1.12	(348)
Filings & Registrations	0	0	61	0	61	60	1.02	(1)
Staff Travel	941	666	1,002	73	2,682	2,500	1.07	(182)
Miscellaneous Expense	1,875	907	0	194	2,976	6,000	0.50	3,024
Credit Card and Bank Fees	2,248	1,894	2,439	5,697	12,278	10,000	1.23	(2,278)
Depreciation	87	87	87	87	348	500	0.70	152
Total - Administrative Expenses	\$ 8,773	4,543	3,896	8,103	25,315	25,860	0.98	545
Contributions:								
Contributions	\$ 0	2,000	0	0	2,000	2,000	1.00	0
Total - Contributions	\$ 0	2,000	0	0	2,000	2,000	1.00	0
TOTAL EXPENSES	\$ 31,857	97,699	29,652	380,795	540,003	597,849	0.90	57,846
Increase (Decrease) in Unrestricted Net Assets	\$ 61,290	(16,795)	(20,473)	(3,123)	20,899	(34,349)	(0.61)	55,248
Unrestricted Net Assets, Beginning of Period	\$ 268,002	329,292	312,497	292,024	268,002	268,002	1.00	0
Unrestricted Net Assets, End of Period	\$ 329,292	312,497	292,024	288,901	288,901	233,653	1.24	55,248

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Cash Flows
For the Year Ended June 30, 2012

Cash Flows From Operating Activities

Receipts from Members and Associates	\$ 467,027
Receipts from Exhibitors and Hotel Sites	173,131
Interest and Dividends	857
Fees Paid to Florida League of Cities	(115,818)
Payments to Vendors	(451,951)

Net Cash Provided by Operating Activities \$ 73,246

Cash Flows from Investing Activities

Purchase of Certificates of Deposit	\$ (75,771)
Proceeds from Certificates of Deposit	50,633

Net Cash Used by Investing Activities \$ (25,138)

Net Increase in Cash and Cash Equivalents \$ 48,108

Cash and Cash Equivalents-Beginning of Period \$ 519,944

Cash and Cash Equivalents-End of Period \$ 568,052

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Cash Flows
For the Year Ended June 30, 2012

Reconciliation of Increase in Net Assets to Net Cash

Provided by Operating Activities

Increase in Net Assets	\$	20,899	
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:			
Depreciation		348	
Decrease in Accounts Receivable		32,473	
Decrease in Prepaid Expenses and Other Assets		3,216	
Decrease in Accounts Payable		(31,330)	
Increase in Deferred Revenues		47,640	
Net Cash Provided by Operating Activities	\$		<u>73,246</u>

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Supplemental Information
For the Year Ended June 30, 2012

Accounts Receivable:

FLC	6,724	FLC Staff Expenses Included on Conference Master Billing
FICPA	110	Overcharge by FICPA for Participants in Ethics Course
Various Individuals	115	CGFO Registration Fees
Mary Anderson Pickle	<u>266</u>	Personal Charges at GFOA Conference
Total Accounts Receivable	<u><u>7,215</u></u>	

Prepaid Expenses:

The Hartford	1,814	Business Owners Insurance
Aon Association Services	1,952	D&O Insurance
Aon Association Services	<u>334</u>	SOGF Cancellation Insurance
Total Prepaid Expenses	<u><u>4,100</u></u>	

Deposits:

Non-Current:		
Boca Raton Resort & Club	1,000	2013 Conference
Diplomat Hotel	<u>3,000</u>	2015 & 17 Conference
Total Deposits	<u><u>4,000</u></u>	

Accounts Payable:

FLC	309,132	SEE ATTACHED SCHEDULE
GFOA	828	S. Kavanaugh & S. Gauthier
Mary Anderson Pickle	<u>1,526</u>	GFOA Travel Expenses
Total Accounts Payable	<u><u>311,486</u></u>	

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Supplemental Information
For the Year Ended June 30, 2012

Deferred Income:

Various Individuals	57,260	Membership Dues Paid in Advance
Various Individuals	<u>1,720</u>	CGFO Fees Paid in Advance
Total Deferred Income	<u><u>58,980</u></u>	

Miscellaneous Expense:

Office Depot	8	Supplies
Amex	96	Supplies
Awards 4 U	605	Placques
Marco	58	Participant Badges
USA Photo & Graphics	71	BOD Photo
Freeman Decorating Service	423	Sales Tax
Summitt Meeting Expenses	559	BOD Travel to Summit Meeting
USA Photo & Graphics	92	Presidents Gift
Valerie Colimon	265	2011 Conference Cancellation After Books were Closed
Green Alley Pottery	605	Matted Framed Photos
Awards 4U	<u>194</u>	Chair Placque
Total Miscellaneous Expense	<u><u>2,976</u></u>	

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Details of Seminar Income and Expenses
For the Year Ended June 30, 2012

	Investments Orlando Conference 05-May-12	Webinars
INCOME		
Registration Fees	10,120	0
TOTAL INCOME	10,120	0
EXPENSES		
Equipment Rent	691	
Refreshment Breaks	6,466	
Luncheon	5,186	
Webinar CPE Certification		660
TOTAL EXPENSES	12,343	660
INCREASE (DECREASE) IN NET ASSETS	(2,223)	(660)
PARTICIPANTS	105	

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2012 Conference
Orlando, FL

REVENUE COMPARISON	# of Reg	2012 ACTUAL	2012 BUDGET	VARIANCE
OTHER REVENUE				
Exhibitor Fees		146,225	150,000	(3,775)
Extra Tickets All Events		3,345	5,000	(1,655)
Golf		4,050	5,000	(950)
Hotel Commissions			0	0
Cancellation Fees		640	1,000	(360)
Ethics Course Income		7,745	8,000	(255)
Room Credits		8,930	8,000	930
TOTAL OTHER REVENUE		170,935	177,000	(6,065)
REGISTRATIONS				
Member Registrations	605	121,000	190,000	(69,000)
Member Late Registrations	31	7,440		7,440
Associate Registrations	152	39,520		39,520
Associate Late Registrations	27	8,100		8,100
Non-Member Registrations	33	10,560		10,560
Non-Member Late Registrations	16	5,760		5,760
TOTAL REGISTRATIONS		192,380	190,000	2,380
TOTAL REVENUES		363,315	367,000	(3,685)
EXPENSE COMPARISON				
INSTRUCTIONAL				
Equipment Rental		13,553	20,000	(6,447)
Speaker per diem/honorarium		5,737	7,500	(1,763)
Refreshment Breaks		88,426	80,000	8,426
Tuesday Business Luncheon		35,220	35,000	220
TOTAL INSTRUCTIONAL EXPENSE		142,936	142,500	436
SPECIAL EVENTS				
Golf Tournament		4,007	5,000	(993)
Opening Ceremony		300	500	(200)
Association Night		0	25,000	(25,000)
Ethics Course Expenses		8,082	8,000	82
Tuesday Event		71,539	76,000	(4,461)
Hospitality Food, Beverages & Supplies		13,208	20,000	(6,792)
President's Reception		6,171	10,000	(3,829)
Walking Tour/Children's Events		884	500	384
TOTAL SPECIAL EVENTS EXPENSE		104,191	145,000	(40,809)

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2012 Conference
Orlando, FL

	<u>2012 ACTUAL</u>	<u>2012 BUDGET</u>	<u>VARIANCE</u>
<u>SPECIAL CONFERENCE EXPENSES</u>			
Host Committee Shirts	913	600	313
Welcome Bags	2,427	5,000	(2,573)
Speaker Gifts	3,491	3,500	(9)
Transportation	3,240	6,000	(2,760)
TOTAL SPECIAL CONFERENCE EXPENSES	10,071	15,100	(5,029)
<u>REGISTRATION/MAILINGS</u>			
Postage/Shipping	22	0	22
Printing/Duplicating	4,221	5,000	(779)
Supplies	3,436	2,000	1,436
TOTAL REGISTRATION/MAILING EXPENSE	7,679	7,000	679
<u>EXHIBITOR</u>			
Security	544	1,000	(456)
Service	6,668	10,000	(3,332)
TOTAL EXHIBITOR EXPENSES	7,212	11,000	(3,788)
STAFF EXPENSES	8,979	15,000	(6,021)
<u>OTHER</u>			
Insurance	1,465	1,500	(35)
Internet Café - High Speed Connections	3,767	6,000	(2,233)
Miscellaneous	3,123	5,000	(1,877)
Meeting Planner Services	25,920	26,000	(80)
TOTAL OTHER EXPENSES	34,275	38,500	(4,225)
TOTAL EXPENSES	315,343	374,100	(58,757)
NET INCOME (LOSS)	47,972	(7,100)	55,072

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
2011 School of Governmental Finance
St. Augustine, FL

REVENUE COMPARISON

REGISTRATIONS	# of REG	2011 ACTUAL	ORIGINAL BUDGET	VARIANCE
Active Member Basic	44	7,920	64,000	(56,080)
Active Member Basic Late	1	220		220
Associate Member Basic	1	245		245
Active Member Intermediate	70	11,900		11,900
Active Member Intermediate Late	1	210		210
Associate Member Intermediate	3	690		690
Non Member Basic Late	5	1,525		1,525
Active Member Week	74	20,720		20,720
Active Member Week Late	1	320		320
Associate Member Week	4	1,620		1,620
Non Member Week	1	520		520
Cancellation Fees	2	80		80
Ethics Course	22	1,220		1,220
Room Credits		2,587		2,587
Commission		9,259		9,259
Extra Classes/Tickets	33	7,500		7,500
Total Revenues		66,536	64,000	2,536

EXPENSE COMPARISON

	2011 ACTUAL	ORIGINAL BUDGET	VARIANCE
Hospitality Suite	1,578	2,000	(422)
Refreshment Breaks	32,748	32,162	586
Staff Travel	3,788	5,500	(1,712)
Equipment Rentals	13,535	12,770	765
Speaker Expense	5,133	1,000	4,133
Speaker Gifts	1,261	2,000	(739)
Postage	0	18	(18)
Printing/Duplicating	1,190	1,000	190
Meeting Planning Services	5,975	5,500	475
Speaker/Moderator Breakfast	1,080	1,000	80
Insurance	548	550	(2)
Operating Supplies	352	500	(148)
Attrition	1,650	0	1,650
TOTAL EXPENSES	68,838	64,000	4,838
NET INCOME (LOSS)	(2,302)	0	(2,302)

FLC Invoice
April - June 2012

Admin Fees:			INV #
April - June 2012	\$ 20,734.25	6010	(1)
Postage/Mailing:			
April	\$ 10.24	6220	
May	\$ 78.12	6220	
June	\$ 34.94	6220	
Printing:			
April	\$ 510.40	6230	
May	\$ 1,198.40	6230	
June	\$ 17.91	6230	
Conf Expenses:			
Conference Supplies	\$ 1,013.89	2-6219	
Stephanie Forbes - Travel	\$ 45.09	2-6364	
Nicole Bournival -Travel	\$ 35.22	2-6364	
Flowers	\$ 185.79	2-6200	
Conference Supplies	\$ 40.24	2-6219	
Teresa Colvin - Travel	\$ 60.52	2-6364	
Mike Taylor - Travel	\$ 98.24	2-6364	
Avis - Rental Stephanie Forbes	\$ 250.50	2-6364	
Avis - Rental Phyllis Causey	\$ 302.75	2-6364	
Jeannie Garner -Conf Expenses - Universal, President's Reception, Travel &	\$ 69,412.50	Conf	
Penny Mitchell Expense Report - Misc	\$ 4,689.83	Conf	
Merrily Bennett - Travel	\$ 182.00	2-6364	
Marriott Hotel Final Bill - Annual Conference	\$ 177,450.58	Conf	
Freeman Decorating Service	\$ 6,667.61	2-6360	
Meeting Planning Services	\$ 25,920.00	2-6258	
Other Expenses:			
UPS	\$ 28.83	IC 6220	
Penny Mitchell Staff Travel - Avis	\$ 47.24	6364	
Serena West - FGFOA Luncheon 4 Rivers of Winter Garden	\$ 116.85	6364	

TOTAL **\$ 309,131.94**

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Comparative Statement of Financial Position

September 30, 2012, June 30, 2012, March 31, 2012, December 31, 2011, and September 30, 2011

	30-Sep-12	30-Jun-12	31-Mar-12	31-Dec-11	30-Sep-11
ASSETS					
Current Assets:					
Cash - Capital City Bank	\$ 53,061	247,421	257,714	42,401	49,837
Investments - Vanguard	185,660	320,631	220,599	240,578	240,562
Investments - CD's	150,859	75,613	75,405	75,199	75,000
Accounts Receivable	3,890	7,215	28,135	929	6,265
Interest Receivable	53	48	48	45	42
Prepaid Expenses	334	4,100	334	0	549
Prepaid Conference Expenses	113	0	6,549	2,148	0
Deposits	3,500	0	18,893	18,893	23,393
Total Current Assets	\$ 397,470	655,028	607,677	380,193	395,648
Equipment:					
Computer Equipment	\$ 3,065	3,065	3,065	3,065	3,065
Less: Accumulated Depreciation	(2,761)	(2,726)	(2,640)	(2,553)	(2,466)
Net Equipment	\$ 304	339	425	512	599
Other Assets:					
Deposits	3,000	4,000	4,000	4,000	4,000
Total Assets	\$ 400,774	659,367	612,102	384,705	400,247
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Deferred Revenues	\$ 16,725	58,980	292,455	0	27,770
Accounts Payable	33,131	311,486	27,623	72,208	43,185
Total Current Liabilities	\$ 49,856	370,466	320,078	72,208	70,955
Unrestricted Net Assets	\$ 350,918	288,901	292,024	312,497	329,292
Total Liabilities and Unrestricted Net Assets	\$ 400,774	659,367	612,102	384,705	400,247

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Activities

For the Three Months Ended September 30, 2012

	---ACTUAL---					---BUDGET---	---BUDGET---	---BUDGET---
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-12	1-Oct-12	1-Jan-13	1-Apr-13	1-Jul-12	1-Jul-12	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-12	31-Dec-12	31-Mar-13	30-Jun-13	30-Jun-13	30-Jun-13	SPENT	DATE
REVENUES								
Membership Dues	\$ 86,555				86,555	94,000	0.92	(7,445)
Investment Income	280				280	1,000	0.28	(720)
Annual Conference	0				0	367,000	0.00	(367,000)
School of Governmental Finance	0				0	64,000	0.00	(64,000)
Seminars	0				0	15,000	0.00	(15,000)
CGFO Fees	11,840				11,840	20,000	0.59	(8,160)
Miscellaneous Income	0				0	500	0.00	(500)
TOTAL REVENUES	\$ 98,675	0	0	0	98,675	561,500	0.18	(462,825)
EXPENSES								
Professional Services:								
Florida League of Cities, Inc.	\$ 21,771				21,771	87,083	0.25	65,312
Auditor Fees	0				0	8,290	0.00	8,290
Total - Professional Services	\$ 21,771	0	0	0	21,771	95,373	0.23	73,602
Meeting Expenses:								
Board of Directors	\$ 2,399				2,399	7,000	0.34	4,601
Strategic Planning	0				0	6,000	0.00	6,000
GFOA Conference	0				0	4,000	0.00	4,000
Chapter Visitation by Officers	0				0	500	0.00	500
Total - Meeting Expenses	\$ 2,399	0	0	0	2,399	17,500	0.14	15,101

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Activities

For the Three Months Ended September 30, 2012

	-----ACTUAL-----					BUDGET	BUDGET	BUDGET
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-12	1-Oct-12	1-Jan-13	1-Apr-13	1-Jul-12	1-Jul-12	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-12	31-Dec-12	31-Mar-13	30-Jun-13	30-Jun-13	30-Jun-13	SPENT	DATE
Training/Education:								
Conference Expenses	\$ 0				0	374,100	0.00	374,100
School of Governmental Finance	0				0	64,000	0.00	64,000
Seminars	0				0	880	0.00	880
CGFO Rewrite Fee	2,000				2,000	0	0.00	(2,000)
CGFO Printing & Mailing	323				323	500	0.65	177
Total - Training/Education	\$ 2,323	0	0	0	2,323	439,480	0.01	437,157
Standing Committees:								
Standing Committee Meetings	0				0	1,000	0.00	1,000
All Committee Meetings @ Conference	0				0	3,500	0.00	3,500
Total - Standing Committees	\$ 0	0	0	0	0	4,500	0.00	4,500
Communication to Members:								
Postage & Mailing	73				73	1,500	0.05	1,427
Internet Homepage	0				0	55	0.00	55
Printing & Duplicating	623				623	1,000	0.62	377
Total - Communication to Members	\$ 696	0	0	0	696	2,555	0.27	1,859

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Activities

For the Three Months Ended September 30, 2012

	---ACTUAL---					---BUDGET---	---BUDGET---	---BUDGET---
	QTR 1	QTR2	QTR 3	QTR 4	YTD	AMENDED	%	VARIANCE
	1-July-12	1-Oct-12	1-Jan-13	1-Apr-13	1-Jul-12	1-Jul-12	OF	YEAR
	to	to	to	to	to	to	BUDGET	TO
	30-Sept-12	31-Dec-12	31-Mar-13	30-Jun-13	30-Jun-13	30-Jun-13	SPENT	DATE
Administrative Expenses:								
Insurance Expense	\$ 3,766				3,766	3,800	0.99	34
List Serve	372				372	3,000	0.12	2,628
Filings & Registrations	0				0	60	0.00	60
Staff Travel	479				479	3,000	0.16	2,521
Miscellaneous Expense	3,026				3,026	6,000	0.50	2,974
75th Anniversary	0				0	7,500	0.00	7,500
Student Promotion	0				0	250	0.00	250
Credit Card and Bank Fees	1,791				1,791	10,000	0.18	8,209
Depreciation	35				35	500	0.07	465
Total - Administrative Expenses	\$ 9,469	0	0	0	9,469	34,110	0.28	24,641
Contributions:								
Contributions	\$ 0				0	2,000	0.00	2,000
Total - Contributions	\$ 0	0	0	0	0	2,000	0.00	2,000
TOTAL EXPENSES	\$ 36,658	0	0	0	36,658	595,518	0.06	558,860
Increase (Decrease) in Unrestricted Net Assets	\$ 62,017	0	0	0	62,017	(34,018)	(1.82)	96,035
Unrestricted Net Assets, Beginning of Period	\$ 288,901	350,918	350,918	350,918	288,901	288,901	1.00	0
Unrestricted Net Assets, End of Period	\$ 350,918	350,918	350,918	350,918	350,918	254,883	1.38	96,035

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Cash Flows

For the Three Months Ended September 30, 2012

Cash Flows From Operating Activities

Receipts from Members and Associates	\$	52,631	
Receipts from Exhibitors and Hotel Sites		6,834	
Interest and Dividends		275	
Fees Paid to Florida League of Cities		(46,655)	
Payments to Vendors		(267,170)	
Net Cash Used by Operating Activities	\$		(254,085)

Cash Flows from Investing Activities

Purchase of Certificates of Deposit	\$	(151,069)	
Proceeds from Certificates of Deposit		75,823	
Net Cash Used by Investing Activities	\$		(75,246)
Net Decrease in Cash and Cash Equivalents	\$		(329,331)
Cash and Cash Equivalents-Beginning of Period	\$		568,052
Cash and Cash Equivalents-End of Period	\$		238,721

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Cash Flows

For the Three Months Ended September 30, 2012

Reconciliation of Increase in Net Assets to Net Cash

Provided by Operating Activities

Increase in Net Assets	\$	62,017
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation		35
Decrease in Accounts Receivable		3,320
Decrease in Prepaid Expenses and Other Assets		1,153
Decrease in Accounts Payable		(278,355)
Decrease in Deferred Revenues		(42,255)
		<hr/>
Net Cash Provided by Operating Activities	\$	<u><u>(254,085)</u></u>

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Supplemental Information
For the Three Months Ended September 30, 2012

Accounts Receivable:

Various Individuals 3,890

SOGF Registration Fees

Total Accounts Receivable 3,890

Prepaid Expenses:

FLC 113

Aon Association Services 334

Supplies
SOGF Cancellation Insurance

Total Prepaid Expenses 447

Deposits:

Current:

Boca Raton Resort & Club 1,000

Del Ray Cruise 2,500

2013 Conference

Non-Current:

Diplomat Hotel 3,000

2013 Conference

2015 & 17 Conference

Total Deposits 6,500

Accounts Payable:

FLC 27,479

Rapid Press 908

Graphateria 10

Awards 4U 2,121

My Office Products 613

Governmental Consultants 2,000

SEE ATTACHED SCHEDULE

Brochures
Printing
Lapel Pins
Supplies
CGFO Rewrite

Total Accounts Payable 33,131

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.
Supplemental Information
For the Three Months Ended September 30, 2012

Deferred Income:

Various Individuals	<u>16,725</u>	SOGF Registration Fees
Total Deferred Income	<u><u>16,725</u></u>	

Miscellaneous Expense:

Target Copy	48	Pictures
Awards 4 U	138	BOD Pictures
Awards 4 U	2,121	Lapel Pins
Hillary Fields Florist	106	Flowers for Jim Marling's Funeral
My Office Products	<u>613</u>	Office Supplies
Total Miscellaneous Expense	<u><u>3,026</u></u>	

FLC Invoice

July 1 - Sept 30, 2012

Admin Fees:

July - September 2012

\$ 21,770.75

6010

INV #
(1)

Postage/Mailing:

July

\$ 15.60

6220

August

\$ 14.30

6220

September

\$ 43.57

6220

Printing:

July

\$ 20.85

6230

August

\$ 7.20

6230

September

\$ 9.30

6230

Other Expenses:

UPS

\$ -

IC 6220

Seagate - Delray Beach - BOD Meeting

\$ 2,273.41

6161

Smart Cases for Signs

\$ 112.50

2-1280

Penny Mitchell - United Airlines Staff Travel

\$ 213.80

6364

Jeannie Garner Staff Travel - BOD Meeting

\$ 137.65

6364

BOD Luncheon

\$ 253.49

6161

Hilly Fields Florist - James Marling funeral

\$ 106.40

6140

Delray Intercoastal Cruises 2013 Annual Conference

\$ 2,500.00

2-1290

TOTAL

\$ 27,478.82



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
BOARD OF DIRECTORS

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President

Mary Anderson-Pickle

President-Elect

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Mary-Lou Pickles

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Linda S. Howard

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Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: July 20, 2012

Title of Item: Investment Report of September 30, 2012

Executive Summary, Explanation or Background Information on Request

On September 4, 2012 a 12 month CD was purchased through MetLife for \$75,000 with an APY of 1.05%. On September 10, 2012 the ProBank CD for \$75,000 matured at \$75,822.82 and was rolled over for 12 months for .75%.

Recommended Action:

Mary-Lou Pickles
Secretary/Treasurer

November 1, 2012
Date

FGFOA Certificates of Deposit

As of September 10, 2012

<u>Purchased</u>	<u>Account Number</u>	<u>Bank</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>APY</u>	<u>Term</u>	<u>Maturity Date</u>
9/4/12	#5004045182	MetLife	\$75,000.00	1.04%	1.05%	12 months	9/4/2013
9/10/12	#210002549	ProBank	\$75,822.82	0.75%	0.75%	12 months	9/10/2013

Matured CD's

9/10/09	#210002549	ProBank	\$127,576.88	2.23%	2.25%	12 months	9/10/2010
4/8/10	#5405733	Hancock Bank	\$106,415.39	1.49%	1.50%	14 months	6/8/2011
9/10/09	#210002549	ProBank	\$50,000.00	1.25%	1.25%	12 months	9/10/2011
9/19/11	#210002549	ProBank	\$75,000.00	1.10%	1.11%	12 months	9/10/2012



306B 000000459812469 C1-1-5043-36171-2



Corporation account

Florida Government Finance Officers Association Inc.

Vanguard Flagship Services®

Brian Bailey, Registered Representative: 800-345-1344, Ext. 5196

Account overview

\$185,659.96

Total value of all accounts as of September 30, 2012

Year-to-date income

Taxable income	\$82.02
Nontaxable income	0.00
Total	\$82.02

Balances and holdings for Vanguard funds

Beginning on January 1, 2012, new tax rules on taxable (nonretirement) mutual fund accounts (excluding money market funds) require Vanguard to track cost basis information for shares acquired and subsequently sold, on or after that date. Unless you select another method, sales of Vanguard mutual funds, but not ETFs, will default to the average cost method. We'll begin reporting cost basis to the IRS in 2013. For more information, visit vanguard.com/costbasis.

Symbol	Name	Fund & account	Average price per share	Total cost	Balance on 08/31/2012	Balance on 09/30/2012
VMMXX	Prime Money Mkt Fund	0030-09910172155	-	-	\$185,653.78	\$185,659.96
					\$185,653.78	\$185,659.96

Account activity for Vanguard funds

Prime Money Mkt Fund 0030-09910172155

Purchases	Withdrawals	Dividends
\$0.00	\$0.00	\$6.18
7-day SEC yield as of 09/28/2012*		0.04%

*Average annualized income dividend over the past 7 days. For updated information, visit vanguard.com



3068 000000459612459 C1 - 1 - 9043 - 26171 - 2



Corporation account

Florida Government Finance Officers Association Inc.

Vanguard Flagship Services®

Brian Bailey, Registered Representative: 800-345-1344, Ext. 5196

Account overview

\$185,659.96

Total value of all accounts as of September 30, 2012

Year-to-date income

Taxable income	\$82.02
Nontaxable income	0.00
Total	\$82.02

Balances and holdings for Vanguard funds

Beginning on January 1, 2012, new tax rules on taxable (nonretirement) mutual fund accounts (excluding money market funds) require Vanguard to track cost basis information for shares acquired and subsequently sold, on or after that date. Unless you select another method, sales of Vanguard mutual funds, but not ETFs, will default to the average cost method. We'll begin reporting cost basis to the IRS in 2013. For more information, visit vanguard.com/costbasis.

Symbol	Name	Fund & account	Average price per share	Total cost	Balance on 08/31/2012	Balance on 09/30/2012
VMMXX	Prime Money Mkt Fund	0030-09910172155	-	-	\$185,653.78	\$185,659.96
					\$185,653.78	\$185,659.96

Account activity for Vanguard funds

Prime Money Mkt Fund 0030-09910172155

Purchases	Withdrawals	Dividends
\$0.00	\$0.00	\$6.18
7-day SEC yield as of 09/28/2012*		0.04%

*Average annualized income dividend over the past 7 days. For updated information, visit vanguard.com.



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

2012-2013
BOARD OF DIRECTORS

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Diane Reichard

Secretary/Treasurer

Mary-Lou Pickles

DIRECTORS

Linda S. Howard

Sarah Koser

James Lewin

Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: July 20, 2012

Title of Item: Check Register of September 30, 2012

Executive Summary, Explanation or Background Information on Request
For review

Recommended Action:

Mary-Lou Pickles
Secretary/Treasurer

November 1, 2012
Date

FGFOA
Check Register
July 1 - Sept 30, 2012

Vendor	Date	Check Number	Description	Deposits	Amount	Bal
Beginning Balance						\$ 247,420.81
July Deposits	07/01/12 - 07/31/12		Deposits	\$ 24,531.00		\$ 271,951.81
Krista Ecklund	7/6/2012	CC	Refund CGFO Renewals		\$ 80.00	\$ 271,871.81
Mary Anderson-Pickle	7/13/2012	R00108	GFOA Conf Expenses		\$ 1,526.35	\$ 270,345.46
Nicole Osborne	7/17/2012	CC	Member Dues Refund		\$ 35.00	\$ 270,310.46
Denise Labrie	7/20/2012	CC	Renewal Fee Refund		\$ 40.00	\$ 270,270.46
Capital City Bank	7/31/2012		Bank Fees		\$ 1,135.67	\$ 269,134.79
August Deposits	08/01/12 - 08/31/12		Deposits	\$ 72,896.69		\$ 342,031.48
Florida League of Cities	8/9/2012	R00109	Annual Conf & Qtr Fees		\$ 309,131.94	\$ 32,899.54
Madison Avenue	8/9/2012	2980	Case for carrying signs		\$ 112.50	\$ 32,787.04
Target Copy	8/9/2012	2981	pictures		\$ 48.14	\$ 32,738.90
Awards 4 U	8/9/2012	2982	BOD Pictures		\$ 137.50	\$ 32,601.40
Chie Lampp	8/13/2012	CC	Member Dues Refund		\$ 35.00	\$ 32,566.40
Thomas Sterns	8/14/2012	CC	Refund CGFO Late Fee		\$ 25.00	\$ 32,541.40
GFOA	8/30/2012	2983	Conf Speaker Expenses		\$ 817.40	\$ 31,724.00
L-Soft International	8/30/2012	2984	ListServ		\$ 372.05	\$ 31,351.95
Capital City Bank	8/31/2012		Bank Fees		\$ 508.23	\$ 30,843.72
September Deposits	09/01/12 - 09/30/12		Deposits	\$ 22,365.00		\$ 53,208.72
Vanguard Transfer	9/4/2012	ACH	Deposit	\$ 75,000.00		\$ 128,208.72
MetLife	9/4/2012	ACH Transfer	CD Purchase		\$ 75,000.00	\$ 53,208.72
Capital City Bank	9/30/2012		Bank Fees		\$ 147.35	\$ 53,061.37
						\$ 53,061.37



Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

Agenda Item Request

**2012-2013
BOARD OF DIRECTORS**

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Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Financial Analysis Ad Hoc Committee Report

Executive Summary, Explanation or Background Information on Request

Following direction provided at the July 20 board meeting to explore options to lower the room rate for the 2013 Annual Conference, the financial analysis ad hoc committee held a conference call on September 13.

The committee agreed that although the room rate for the 2013 conference has already been reduced to \$165, it would still be in the best interest of our membership to have an effective room rate below \$150. The cost to lower the room rate to \$149 including the applicable taxes would be \$17.76 per room night or \$40,226.40 for the total room block of 2,265 nights. To achieve this reduction, the committee supports one of two options (see page 2 for more details).

Option 1 proposes solely utilizing the net income from the 2012 Annual Conference to fund the room rate adjustment. The advantage of this option is that it utilizes one-time revenue to fund this one-time expenditure. Option 2 proposes a combination of funding: 32% from a \$15 fee increase in the conference registration fees and 68% from the 2012 Annual Conference net income. This option allows any fee increase to match needs of the chosen lunch option.

With either option:

- FGFOA would be responsible for paying the hotel
- any remaining balance from the 2012 Annual Conference net income should be used towards a feasible option for the Monday lunch
- the room credit would only apply at the conference hotel for up to maximum room block and only be available during conference room night blocks

Florida Government Finance Officers Association, Inc.
Board of Directors
2012-2013

	Option 1		Option 2	
Proposed Rate Adjustment:				
Current Room Rate	\$ 165		\$ 165	
Target Rate	<u>149.00</u>		<u>149.00</u>	
Rate Subsidy	\$ 16		\$ 16	
100% Room Block	<u>2,265.00</u>		<u>2,265.00</u>	
Rate adjustment before taxes		\$ 36,240		\$ 36,240
Taxes (11%)		<u>3,986.40</u>		<u>3,986.40</u>
Estimated Cost of Proposed Rate Adjustment		\$ 40,226		\$ 40,226
Proposed Funding				
Increase fees \$15 (at 850)	\$ -		\$ 12,750	
Net Income from 2012 conference	<u>40,226.40</u>	<u>40,226.40</u>	<u>27,476.40</u>	<u>40,226.40</u>
Unfunded Balance		\$ -		\$ -
Net Income 2012 conference	\$ 48,109		\$ 48,109	
Proposed utilization	<u>40,226.40</u>		<u>27,476.40</u>	
Balance available	<u>\$ 7,882.60</u>		<u>\$ 20,632.60</u>	

Recommended Action: Approve one of the two options to lower the room rate for the 2013 Annual Conference.

Mary-Lou Pickles
Secretary/Treasurer

October 10, 2012
Date



Florida Government Finance Officers Association, Inc.

Membership Involvement Ad-hoc Committee

2012-2013

CHAIR

Sarah Koser

Meeting Date: November 14, 2012

Title of Item: Committee Update

Executive Summary, Explanation or Background:

The committee members are hard at work to meet the goals. Marilyn Rosetti had to resign from the committee due to other obligations. We have added three new members to the committee: Eileen Clark, Nicole Gasparri, and Jennifer Howland.

Student Outreach

As of agenda item date, 4 visitations have been made with 85 students in attendance and 10 student memberships have been provided. 8 visitations are scheduled for the next few months and the visitations will continue to be scheduled throughout the year.

We have had several comments about part of the student member definition - "not employed full-time by a governmental employer". The committee recommends the definition be changed to "not employed full-time by a governmental employer in the field of accounting or finance".

Scholarship

The sub-committee met and is seeking approval from the Board for the following:

1. Provide funding in the budget for "Scholarships" - \$2,000 for Fiscal Year 2012-13 and \$3,000 for Fiscal Year 2013-14.
2. Approve the attached scholarship application.

The committee would like to distribute scholarship applications at the visitations. Based on applications received for the 2012-13 budget year, the following scholarships would be awarded; 1) one student \$1,000 Conference scholarship for June and 2) two - \$500 college scholarships. The committee would accept applications between January 1 and February 15, 2013, review applications received and recommend award approval from the Board at the April 12, 2013 meeting.

Recommended Action:

Motion to approve the following items:

- Approve changing the definition of "student member" to "Any individual attending undergraduate or graduate classes at an accredited college or university, pursuing a degree in finance, accounting, or public administration, and who is not employed full-time by a governmental employer in the field of accounting or finance".
- Amend the current year budget to provide \$2,000 for scholarships.
- Approve the scholarship application.

Sarah C. Koser

Chair

October 19, 2012

Date

COMMITTEE MEMBERS

Eileen Clark
Cynthia Gardner
Nicole Gasparri
Linda Howard
Jennifer Howland
Peggy McGarrity
Diane Reichard
Jamie Roberson
Scott Simpson

FGFOA SCHOLARSHIP APPLICATION

Annual Conference/School of Government Finance (SOGF)/College Tuition

Scholarship Information and Application Instructions:

The Florida Government Finance Officers Association (FGFOA) is a professional organization that promotes networking, and continuing education credits through website training, seminars, and conferences. The training events, which cover all aspects of government finance, are designed to provide knowledge to financial administration staff of cities, counties, colleges, universities, school districts, and special districts. The award is designed for college students to further their professional development as they pursue a career in government.

Amount of Scholarship: The scholarship covers one of the following:

- Up to \$1,000 for registration, three hotel nights, meals (\$108), actual tolls, and mileage at \$0.445 per mile for the Annual Conference held in May or June, OR
- Up to \$1,000 for registration, three hotel nights, meals (\$108), actual tolls, and mileage at \$0.445 per mile for the beginner session at the School of Government Finance (SOGF) in November, OR
- A \$500 award to be utilized toward the cost of college/university tuition and books.

Who May Apply:

Applicant must be a student member of FGFOA: Any individual attending undergraduate or graduate classes at an accredited college or university pursuing a degree in finance, accounting, or public administration, and who is not employed full-time by a government employer. Applicant may apply for one or all of the awards offered by FGFOA.

How to Apply:

See checklist at bottom of page 2. Send complete application packet to:

FGFOA Office, ATTN: Scholarship Committee
PO Box 10270
Tallahassee, FL 32302-2270
OR fax to 850.222.3806

Submission Deadline: Applications are accepted twice annually: between August 1 and September 15, and between January 1 and February 15.

Notification of Award: The award(s) will be made no later than September 30, and February 28 each year. The number of awards available each year will be determined by the FGFOA Board of Directors during their annual budget process.

Applicant Information:

Check one or all: ☐ Annual Conference ☐ SOGF ☐ College tuition/books

Name: _____

Address: _____

Phone: _____

Email: _____

FGFOA Scholarship Application

Page 2

College/University attending: _____

Type of Degree seeking: _____

Government courses taken to date: _____

Future government courses: _____

Government work experience: _____

Organization: _____

Department: _____

Number of Years: _____

Current employer: _____

Government Internship: _____ yes _____ no

Volunteer public sector experience: _____

Projected graduation date: _____

Career Objective: Attach a separate sheet of paper (limit to one page) describing the following:

- 1) short-term goals, 2) long-term goals, 3) your interest in government finance, and 4) why this scholarship should be awarded to you.

Applicant's Signature: _____ Date: _____

Checklist:

- Am I a member of FGFOA?
- Does my packet include?
 - Application (2 pages)
 - Career Objective (1 page)
 - Two letters of recommendation from professors, or work supervisors
 - Copy of current college transcript

- Send complete packet to:

FGFOA Office, ATTN: Scholarship Committee
PO Box 10270
Tallahassee, FL 32302-2270
OR fax to 850.222.3806

Student Outreach Committee Stat Sheet

Date Visited:	Name of University Visiting:	Person Making Visitation:	Club or Organization :	# of Students in attendance at meeting:	# of Interested Students:	# of Students that Completed application:	General Feedback pertaining to the visit:	Sampling of questions asked by students
Tuesday, September 11, 2012	UCF	Linda Howard	NABA	22	22	1	Interesting information. Students had not considered a career in government. The main focus was public accounting. Due to this being a combined meeting with other info, we did not discuss the brochure in detail.	What are starting salaries? What are basic qualifications?
Monday, October 1, 2012	Valencia	Peggy McGarity	APA 1111 class taught by Peggy McGarity	15	7	6	The students were interested and appreciative. There was a student who was very interested but, she works full time for the State of Florida and does not qualify for free membership. She does NOT work in accounting or finance.	There were a number of general questions such as (1) How does government compare to the commercial environment. (2) With an accounting degree, is a student qualified to work in government accounting office?
Friday, October 12, 2012	UM	Nicole Gasparri	BAP	25	5	0	I believe that we may want to have them fill out a questionnaire before we leave to get a better gauge on their wanted to participate; For example 3 questions: Had you thought of a career in government; Would you pursue one now; Do you want to be a part of the FGFOA	With the state of municipal government are there still jobs available? Why would I be a part of FGFOA?
Tuesday, October 16, 2012	UCF	Linda Howard	Dr. Dennis' Class	23	0.5	0	Very attentive. Several students had parents or relatives working in the governmental sector and they would consider working in this field.	If I have worked part-time for a government, will this count towards my years of service? Does your company have part-time employment opportunities?
Thursday, September 27, 2012	Florida Institute of Technology	William Rotella	Class	20-60	0	0	Online accounting class that is 8 weeks long. Every 8 week change in class the professor will distribute our brochure.	

Date	School	Organization	Representative
Tuesday, September 11, 2012	UCF	NABA	Linda Howard
Thursday, September 27, 2012	Florida Institute of Technology	Class	William Rotella
Monday, October 01, 2012	Valencia	Class	Peggy McGarity
Friday, October 12, 2012	UM	BAP	Nicole Gasparri
Tuesday, October 16, 2012	UCF	Class	Linda Howard
Thursday, November 1, 2012	USF	NABA	Linda Howard
TBD	UNF		Alberto Souto
TBD	Jacksonville University		Michelle Begley/Alberto Souto
TBD	South Florida State College		
TBD	Saint Leo College		Sarah Koser
TBD	USF	BAP	Jamie Roberson
TBD	Central Florida College		Sarah Koser
TBD	FAU - Boca Raton	BAP	

Count	Connected By	First	Middle	Last	College/University	City	ST	Email
1	Facebook	Thais		Armas	Valencia	Armuchee	GA	thsarmas@yahoo.com
2	Facebook	Desmond	A.	Bascombe	FIU	Hollywood	FL	dbasc001@fiu.edu
3	Site Visit	Marc	Agneau	Georges	UCF	West Palm Beach	FL	mgeorges891@yahoo.com
4	Site Visit	Julie		Hutta	Valencia	Kissimmee	FL	jules041003@yahoo.com
5	Site Visit	Brandon		Paroz	Valencia	Saint Cloud	FL	bparoz@mail.valenciacollege.edu
6	Site Visit	Jessica		Rivera	Valencia	Kissimmee	FL	jessica_rivera_soto@yahoo.com
7	Site Visit	Solimar		Rivera	Valencia	Orlando	FL	sol76pr04@yahoo.com
8	Site Visit	Victoria		Tupps	Valencia	Saint Cloud	FL	victupps@gmail.com
9	?	Joseph		Vonasek	FSU	Tallahassee	FL	jav05c@fsu.edu
10		Kristina		Cook	St Pete College	Treasure Island	FL	kcook@mytreasureisland.org
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Florida Governmental Finance Officers Association

Agenda Item Request

Meeting Date: October 22, 2012

Title of Item: Florida Delegate Welcome Reception at GFOA Annual Conference

Executive Summary, Explanation or Background Information on Request:

- Florida delegates at the 2012 GFOA Annual Conference in Chicago commented that it was difficult to find fellow delegates and they wish there was a forum to connect with fellow Florida delegates attending the GFOA Annual Conferences.
- Outside of the FGFOA Annual Conference and the School of Governmental Finance, the GFOA Annual Conference is the next largest gathering of FGFOA members with 195 Florida delegates registered for the 2012 GFOA Annual Conference. There has been an average of 173 Florida delegates registered at the 2006, 2007 and 2009-2012 GFOA Annual Conferences (760 Florida delegates registered for the 2008 GFOA Annual Conference in Fort Lauderdale).
- The FGFOA Administrative staff has researched the cost of providing for a reception at the 2013 GFOA Annual Conference in San Francisco. The cost per attendee is estimated at \$78 for a reception located at a hotel and \$58 for a reception located at a restaurant.

Recommended Action:

- 1) Consideration of a Florida Delegates Welcome Reception at the 2013 GFOA Annual Conference in San Francisco;
- 2) Consideration of any necessary FY 2013 budget amendments if a 2013 Reception is approved;
- 3) Consideration of future receptions in conjunction with the annual adoption of future FGFOA budgets while maintaining sensitivity to other key organizational needs and expenses.

Darrel Thomas, Board Member

October 22, 2012

Date



Florida Government Finance Officers Association, Inc.

Meeting Planner Report

2012-2013

2012-2013
BOARD OF DIRECTORS

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Kent Olson

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Georgina Rodriguez

Ted Saucbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: 2012 School of Governmental Finance

Executive Summary, Explanation or Background Information on Request:

Registration as of 11/2/2012

Basic/Intermediate – 61

Intermediate/Advanced – 92

Entire Week – 69

Beginner Boot Camp – 25

Executive Boot Camp – 22

CGFO Review Courses – 64

CGFO Exams - 62

Recommended Action:

Jeannie Garner

Executive Director

November 1, 2012

Date



2012-2013
BOARD OF DIRECTORS

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Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Executive Directors Report

Executive Summary, Explanation or Background Information on Request:

Florida Local Government Coalition

The Florida Local Government Coalition is a group that is made up of about 25 local government coalitions. Representatives from the FGFOA have participated in several meetings over the last couple of years. There was a Strategic Planning Session held in Orlando on October 12, 2012 attended by Jeannie Garner, Mary Anderson Pickle and Mary Lou Pickles.

Information from the meeting is provided for your review and a verbal report will be given at the meeting.

List Serves – number of participants

Accounting – 479
Budgeting – 404
Debt – 315
Disaster Recovery – 166
Financial Administration – 322
Treasury – 327

Membership

11-5-2012

Active	2,162
Associate	372
Lifetime/Retiree	22
Student	14
Total	2,570

10/25/2011

Active	2,059
Associate	360
Lifetime/Retiree	22
Student	1
Total	2,442

Recommended Action:

Jeannie Garner
Executive Director

November 1, 2012
Date



4 Strategic Priorities

- Advocacy
- Communications Framework
- Resource Sharing
- Professional Development

3 Committees

- **Advocacy:** local government associations often deal with similar challenges. This committee develops messaging and takes positions on legislation when applicable – creating a united voice for advocacy among member associations
- **Communications framework:** develops resources and technology for accomplishing the coalition's goals
- **Resource sharing and Professional development:** often offer or require similar training for employees, so this provides a platform for groups to share meeting space, materials, cost of instructors, etc. More efficient process.

Members

- American Planning Association - Florida Chapter (APA)
- American Public Works Association - Florida Chapter (APWA)
- Building Officials Association of Florida (BOAF)
- Center for Florida Local Government Excellence (CFLGE)
- Florida Association of City Clerks (FACC)
- Florida Association of Counties (FAC)
- Florida Business Watch (FBW)
- Florida City County Management Association (FCCMA)
- Florida Fire Chiefs Association (FFCA)
- Florida Government Finance Officers Association (FGFOA)
- Florida Institute of Government (FIOG)
- Florida League of Cities (FLC)
- Florida League of Mayors (FLM)
- Florida Local Government Information Systems Association (FLGISA)
- Florida Municipal Attorneys Association (FMAA)
- Florida Municipal Association of Safety and Health (FMASH)
- Florida Police Chiefs Association (FPCA)
- Florida Public Employer Labor Relations Association (FPELRA)
- Florida Public Human Resources Association (FPHRA)
- Florida Recreation and Park Association (FRPA)
- Florida Redevelopment Association (FRA)
- Florida Regional Councils Association (FRCA)
- Florida Sheriffs Association (FSA)
- National Forum for Black Public Administrators (NFBPA)

Steering Committee

It was decided that a “steering committee” would be formed to handle group structure.

This committee will have 10 members, six of which will be represented by the professional associations that were the genesis for this group, the other four seats will go to the Florida League of Cities, Florida Association of Counties, Florida Business Watch and a combined seat for the Florida Institute of Government and the Center for Local Government Excellence.

The associations filling the six seats at this time are: Florida Recreation and Parks, Florida City and County Management, Florida Government Finance Officers, Florida Local Government Information Systems, American Public Works – FI Chapter and the Florida Chapter of the American Planning Association.

- John Thomas, Florida League of Cities (FLC)
- Jill Silverboard, (FCCMA)
- T. Michael Stavres, Florida Recreation and Parks Association (FRPA)
- Eleanor Warmack (FRPA)
- Brent Holladay, Florida Local Government Information Systems Association (FLGISA)
- Beth Rawlins, Florida Business Watch (FBW)
- Chris Holley, Florida Association of Counties (FAC)
- Lynn Tipton, FCCMA/FLC
- Merle Bishop, American Planning Association – Florida (APA)
- Jim Myers, American Public Works Association – Florida (APWA)
- Jeff Hendry, Florida Institute of Government (IOG)
- Bob Lee, Center for Florida Local Government Excellence (CFLGE)
- Jeannie Garner, Florida Government Finance Officers Associations (FGFOA)

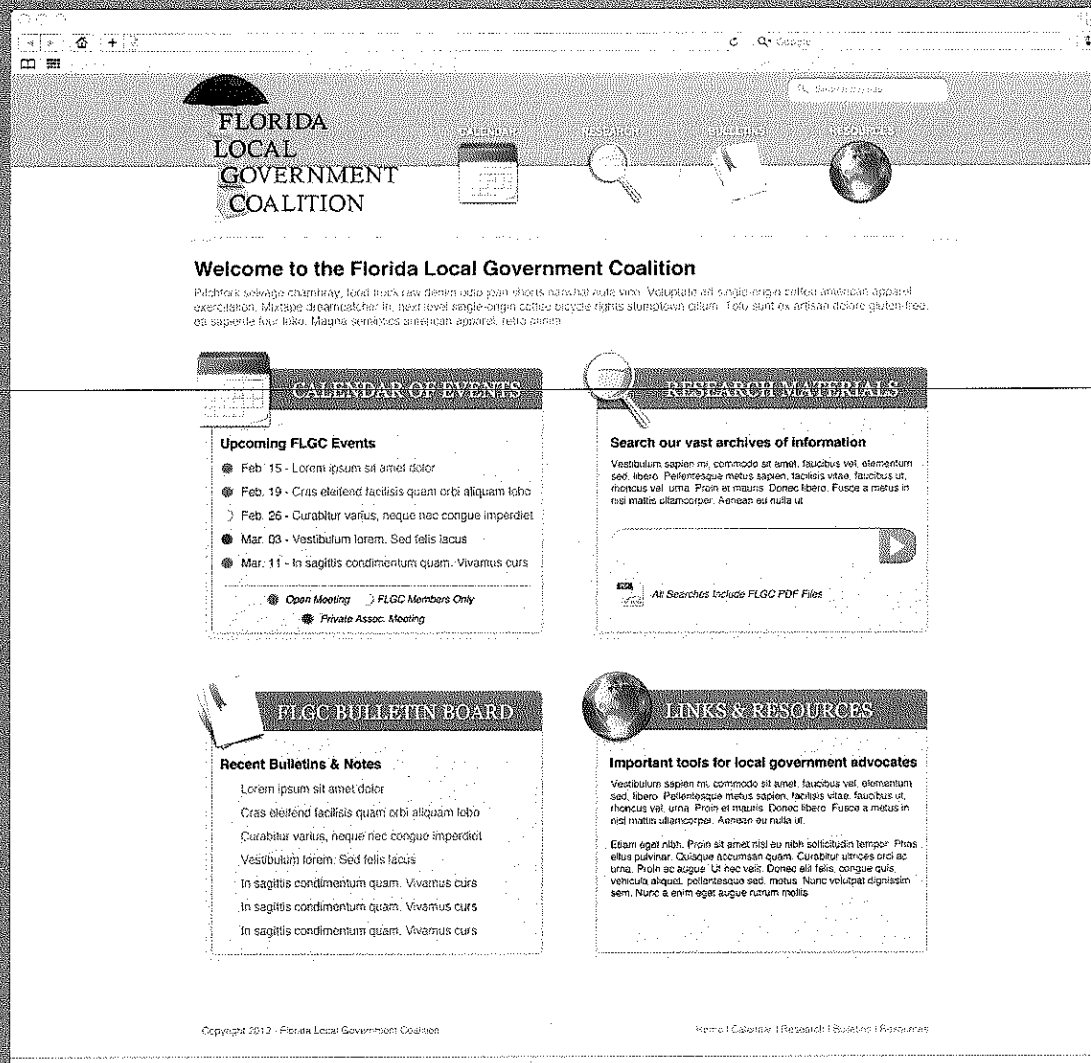
Accomplishments to Date

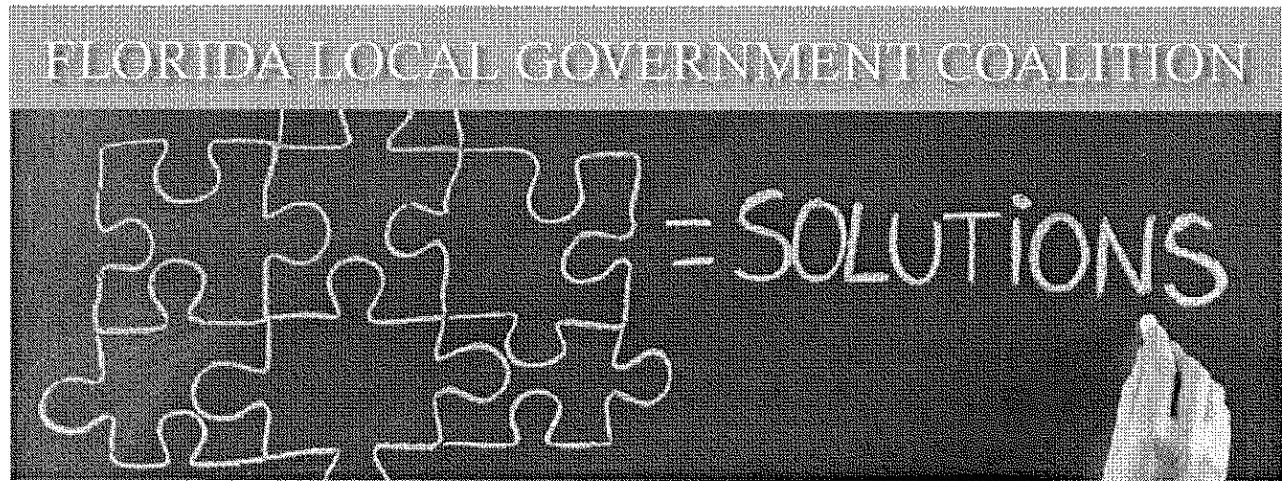
- The steering committee established four strategic goals, and created three committees (Advocacy, Communications Framework and Resource Sharing/Professional Development) to support those goals.
- FLGC launched a website, floridagovcoalition.com, to provide a central platform for training opportunities and resources.
- FLGC launched a monthly email to keep members informed and engaged.
- FLGC launched a facebook page to engage members, organizations and citizens
- The FLGC's advocacy committee took a position of opposition on Amendment four, one of the proposed constitutional amendments that will be on Florida's November 2012 ballot.
- The FLGC visited several members' conferences and presented voter-education on the proposed constitutional amendments that will impact local governments.

Upcoming

Representatives from the Coalition's membership met in Central Florida on Friday, October 12, 2012 to strategically plan for the upcoming year. Coalition staff is preparing a report and plan of action to summarize the outcomes of the discussion. The steering committee will formally approve the Coalitions next steps, and then the committees will work to accomplish these goals.

FloridaGovCoalition.com





The following Strategic Plan-of-Action is separated into six categories:

- Documents
- Website
- Member Relations/Communication
- Coalition Building
- Meetings
- Advocacy

Each category has specific action items with a defined purpose, assignee(s) and estimated date of completion.



Documents

Action Item:

Create documents* to explain the history, purpose, mission statement, structure and member roles/responsibilities of the Florida Local Government Coalition.

Purpose:

To provide a clear understanding of the Coalition's purpose, history and structure to members, new members, media and the general public. To ensure continuity as member representatives change.

Assigned to:

Coalition Staff/Steering Committee Approval

Date:

Drafts for Steering Committee approval or tweaks at January meeting

Action Item:

Add Coalition overview to FLGC Constitutional Amendment Handout

Purpose:

To provide a clear understanding of the Coalition's purpose, history and structure to members, new members, media and the general public.

Assigned to:

Coalition Staff

Date:

In conjunction with proposed constitutional amendments.

Action Item:

Create 1-page document and/or advertisement about the Coalition for members/potential members/media/public.

Purpose:

To provide a clear understanding of the Coalition's purpose to members, new members, media and the general public. To promote the Coalition brand.

Assigned to:

Coalition Staff/Steering Committee Approval

Date:

Draft for Steering Committee approval or tweaks at January meeting

Action Item:

Complete and attach updated communication survey to November Issue of FLGC newsletter. Use input from strategic planning session held on October 12, 2012.

Purpose:

Gather communication preferences and flow down strategies of members.

Assigned to:

Communications Framework Committee/Coalition Staff for Distribution

Date:

In conjunction with November Issue of FLGC monthly newsletter



Documents Cont.

Action Item:

Compile brief summary of each local government association member. Gather important links and Hot Topic(s) for each member (local government association) to be paired with the brief summary.

Purpose:

To educate/inform members and the general public about each local government associations' purpose, hot topic(s) and resources available.

Assigned to:

Resource Sharing/Professional Development Committee

Date:

Nov-Dec 2012



Website (Added Content)

Action Item:

Add finalized information from Coalition documents* to the Coalition's website, www.floridagovcoalition.com

Purpose:

Accessibility.

Assigned to:

Coalition Staff

Date/Status:

November 2012

Action Item:

Add finalized summaries, hot topics and links collected by the Resource Sharing/Professional Development committee to the Coalition's website, www.floridagovcoalition.com

Purpose:

Accessibility.

Assigned to:

Coalition Staff

Date:

December 2012 – upon completion

Action Item:

Begin posting monthly newsletter contents to the Coalition's website, www.floridagovcoalition.com

Purpose:

Accessibility and archives.

Assigned to:

Coalition Staff

Date:

November 2012 – in conjunction with November Issue of FLGC monthly newsletter

Action Item:

Publish a list of committee members and committee chairs with contact information on the Coalition's website, www.floridagovcoalition.com

Purpose:

Accessibility. To ensure members know what resources are available to them.

Assigned to:

Coalition Staff

Date:

November 2012



Member Relations/Communication

Action Item:

Send e-mail via Outlook to Coalition Contact List to determine which members do not receive communication sent through Constant Contact, such as the FLGC monthly emails. For those members who do not receive Constant Contact emails, determine and implement alternative delivery method.

Purpose:

To ensure members receive all desired communication from the Coalition.

Assigned to:

Coalition Staff

Date:

November 2012 – prior to November Issue of FLGC monthly newsletter

Action Item:

Inform members that the FLGC monthly email will be distributed within the first week of each month.

Purpose:

To allow members to plan for the distribution of Coalition communication – possibly in conjunction with existing methods used for each association.

Assigned to:

Coalition Staff

Date:

November 2012 – in conjunction with November Issue of FLGC monthly newsletter

Action Item:

Inform the Coalition Contact List that an FLGC representative is available to speak at member conferences to introduce the coalition and/or discuss the annual initiative(s) or advocacy position(s).

Purpose:

To ensure members know what resources are available to them. To spread awareness about the Coalition and its goals.

Assigned to:

Coalition Staff

Date:

November 2012 – in conjunction with November Issue of FLGC monthly newsletter

Action Item:

Extend membership invitation to new local government associations.

Purpose:

To expand the Coalition and to impact/influence a greater audience.

Assigned to:

Coalition Staff/Steering Committee

Date:

December 2012 – ongoing



Member Relations/Communication Cont.

Action Item:

Review membership criteria during Steering Committee meeting scheduled in January 2012.

Purpose:

To maintain the Coalition's flexible culture and ensure that potential members are not overlooked.

Assigned to:

Steering Committee

Date:

January 2013



Coalition Building

Action Item:

Determine Coalition's initiative for 2013 during Steering Committee meeting scheduled in January 2013. This initiative will encompass advocating for local government as an entity rather than on an issue by issue basis.

Purpose:

To honor the Coalition's purpose and continue the initial momentum. To educate citizens on issues that impact their lives.

Assigned to:

Steering Committee

Date:

January 2013

Meetings

Action Item:

Schedule Steering Committee meetings for 2013 (excluding the first, already scheduled for January)

Purpose:

To allow members to plan for meetings and adjust schedules to attend.

Assigned to:

Coalition Staff/Steering Committee Approval

Date:

December 2012

Advocacy

Action Item:

Compile advocacy report or statement after the election – potentially separate communication from the monthly newsletter.

Purpose:

To round-out the advocacy awareness initiative. To educate members and voters on the impacts of the election.

Assigned to:

Advocacy Committee/Coalition Staff for Distribution

Date:

Week of November 12, 2012

Action Item:

Determine 2013 advocacy position(s) for the Coalition.

Purpose:

To honor the Coalition's purpose and continue the initial momentum. To educate citizens on issues that impact their lives. To motivate citizens to act.

Assigned to:

Advocacy Committee

Date:

Prior-to and during session

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Issue 1

Hello!

Here's the first issue of the *FLGC monthly email*, which will provide updates on the Florida Local Government Coalition.

Stay informed, stay engaged. And please, [share your feedback!](#)

We're Still Growing!

The FLGC is excited to welcome three new member associations:

[Building Officials Association of Florida \(BOAF\)](#)

[Florida Public Human Resources Association \(FPHRA\)](#)

[Florida Municipal Association of Safety and Health \(FMASH\)](#)

FLGC opposes Amendment 4:

On June 26, the FLGC Steering Committee approved a recommendation by the Advocacy Committee to formally oppose [Amendment 4](#).

Read more about the Coalition's position on the constitutional amendments [here](#).

Important Resource for Your Staff and Members:

Because Amendment 4 has severe negative fiscal impact on Florida's local governments, *Keep It Local, Florida** will be providing essential information on this issue.

The FLGC encourages you to share your associations' contact information for its membership and staff** to ensure that important communication from *Keep It Local, Florida* is widely distributed.

To submit contact information or to learn more, please [contact us](#).

**Keep It Local, Florida is a grassroots coalition for Home Rule. It's sole focus is to support local control for Florida's many communities.*

It pursues this objective by conducting grassroots advocacy, producing multimedia content and deploying an extensive information network to take its case directly to the public, the press and the policymakers.

***Any contact information submitted will only be used to receive important information from Keep It Local, Florida about local government issues.*

Recent Happenings:

On June 1, a panel from the FLGC explored *what the future of local government will be in 2022* at the Florida City and County Management Association (FCCMA) annual conference. The conference presentations and notes are available under "conference" on the [FCCMA website](#).

On June 13, the FLGC presented the workshop "*2012 Ballot: Making Sense of the Constitutional Amendments*" at the Florida Association of City Clerks (FACC) summer conference.

Upcoming Events:

Make sure to check out the [FLGC calendar](#) for upcoming training opportunities! You can submit calendar updates from your association any time, just [email us](#)!

The FLGC is scheduled to speak at the following association's conferences:

- Florida Local Government Information Systems Association
- Florida Redevelopment Association
- Florida Public Human Resources Association
- Florida Sheriffs Association.

Make an Impact:

The FLGC works to benefit your association through collaboration, resource sharing, professional development and issues education.

Three committees were developed to advance that mission:

- [Advocacy Committee](#)
- [Communications Framework Committee](#)
- [Resource Sharing and Professional Development Committee](#)

Serve on these committees, and encourage your colleagues to as well. Each association should be represented. Simply click on a committee to email the chair and sign up!

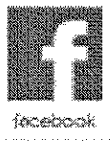
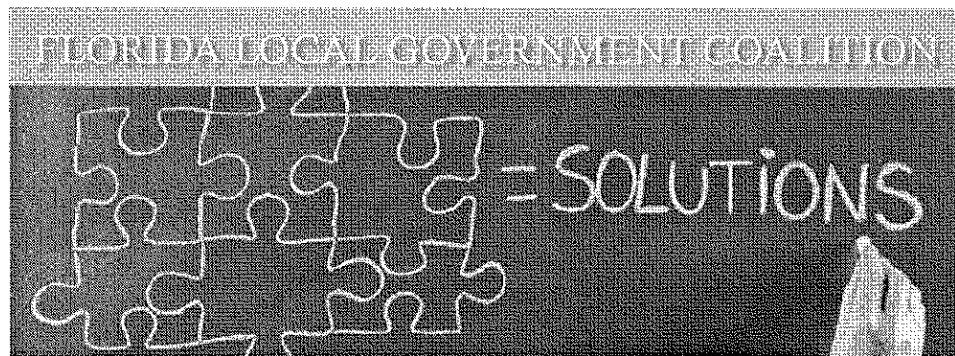
Need a blurb?

Here's a quick recap to share with your Board of Directors:

The Florida Local Government Coalition voted to formally oppose Amendment 4 because of its adverse affect on local government revenues. Representatives from the Coalition are traveling to several member-association's conferences to share information on the constitutional amendments and a varitey of local government-related topics.

Please consider serving on one of the Coalition's three committees: Advocacy Committee, Communications Framework Committee and Resource Sharing/Professional Development Committee.

Be sure to visit the shared calendar on the Coalitions' website, www.floridagovcoalition.com for resource sharing and professional development opportunities.



We'd love to hear from you. Contact us at anytime.

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Issue 2 | 2012

Hello!

Here's the second issue of the *FLGC monthly email*, which provides updates on the Florida Local Government Coalition.

Stay informed, stay engaged. And please, [share your feedback!](#)

New Member - Welcome to FLGC!

Florida Regional Councils Association (FRCA)

Save the Date - Friday, October 12, 2012:

The Coalition will celebrate its one-year anniversary in September 2012.

Representative(s) from the Florida Local Government Coalition's membership are invited to meet in Central Florida on October 12, 2012 to strategically plan for the upcoming year. We recommend one or two representatives from your association attend this meeting.

As the Coalition continues to grow, it is important to have the *members* of the Florida Local Government Coalition come together to determine what the next steps will be.

During this meeting the Steering Committee will formally approve the Coalition's next steps, and then the committees* will work to accomplish these approved goals.

More details, including an agenda and specific location, will be distributed as they develop.

*Advocacy, Communications Framework, and Professional Development/Resource Sharing

Special Delivery:

- **ISSUE BRIEF:** New from the Center for State and Local Government Excellence: "[Legal Constraints on Changes in State and Local Pensions](#)." It describes existing legal protections for pensions and reviews recent court decisions that have separated core benefit accruals from cost of living adjustments (COLAs).
- **SURVEY:** The 2012 Florida Water Rate Survey is now available: [Click here](#) for a copy. The survey, completed by Raftelis Financial Consultants, is intended to provide insight into water pricing practices currently used by governmental utilities throughout Florida. It includes information for more than 170 governmental water utilities in Florida, ranging from small utilities serving a population of less than 10,000 to the largest utilities in Florida serving populations of 500,000 or more.
- **SURVEY:** Florida's regional planning councils in association with the U.S. Economic Development Administration, U.S. Department of Energy, and the Florida Energy Office are **identifying strategies to diversify Florida's energy future and reduce reliance on foreign energy sources**. Two surveys have been created to better understand the current energy infrastructure in Florida from both a residential and non-residential perspective. To take either survey, please [click here](#). Responses are kept anonymous. The information gathered by this survey will be used to **inform policy decisions pertaining to Florida's future energy needs**.

Amendment 4:

Because Amendment 4 has severe negative fiscal impact on Florida's local governments, the Florida Local Government Coalition opposes it. Read more about the Coalition's position on the constitutional amendments here.

Keep It Local, Florida* will be providing essential information on Amendment 4. The FLGC encourages you to share your **associations' contact information** for its membership and staff** to ensure that important communication from *Keep It Local, Florida* is widely distributed.

To submit contact information or to learn more, please contact us.

**Keep It Local, Florida is a grassroots coalition for Home Rule. It's sole focus is to support local control for Florida's many communities.*

It pursues this objective by conducting grassroots advocacy, producing multimedia content and deploying an extensive information network to take its case directly to the public, the press and the policymakers.

***Any contact information submitted will only be used to receive important information from Keep It Local, Florida about local government issues.*

Need a blurb?

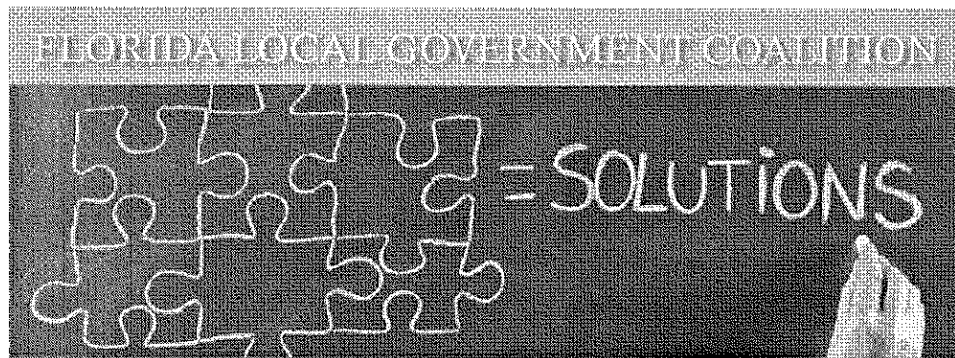
Here's a quick recap to share with your staff and/or Board of Directors:

The Florida Local Government Coalition will celebrate its one-year anniversary in September 2012. With over 20 members, the Coalition continues to expand and pursue membership from associations who work for/with local governments. Over the past year the Coalition has had many accomplishments, which included the following:

- The steering committee established four strategic goals, and created three committees (Advocacy, Communications Framework and Resource Sharing/Professional Development) to support those goals.
- FLGC launched a website, floridagovcoalition.com, to provide a central platform for training opportunities and resources.
- FLGC launched a monthly email to keep members informed and engaged.

- FLGC launched a facebook page to engage members, organizations and citizens
- The FLGC's advocacy committee took a position of opposition on Amendment four, one of the proposed constitutional amendments that will be on Florida's November 2012 ballot.
- The FLGC visited several members' conferences and presented voter-education on the proposed constitutional amendments that will impact local governments.

It's important to have the members of the Florida Local Government Coalition come together to determine what the next steps will be. Representatives from the Coalition's membership will meet in Central Florida on Friday, October 12, 2012 (location TBD) to strategically plan for the upcoming year. The steering committee will formally approve the Coalitions next steps, and then the committees will work to accomplish these goals.



We'd love to hear from you. Contact us at anytime.

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Issue 3 | 2012

Upcoming Strategic Planning:

FLGC Steering Committee members will attend a Strategic Planning Workshop on Friday, October 12. The discussion will be led by facilitator John Streitmatter, principal at LRI, a nationwide leadership development and organizational effectiveness consulting firm.

Following this meeting, a summary report will be distributed to all FLGC members.

For additional details, please [contact us](#).

Special Delivery:

Amendment 4 Website Launched

www.taxbreaks4snowbirds.org has recent news articles, facts and an option to get involved.

[Link to Amendment 4 Messaging Document](#) which includes what the amendment does, and five easy messages to help communicate why Amendment 4 is unfair, unbalanced and unworkable.

Calendar Events:

Please have a representative from your association [email](#) any upcoming conferences, webinars and training opportunities by **October 31, 2012** to update the shared calendar.

Webinars:

- **Amendment 4 Webinar - How Will It Affect Cities: October 10, 2012. [Click here](#) for more information.**

Need a blurb?

Here's a quick recap to share with your staff and/or Board of Directors:

Strategic Planning:

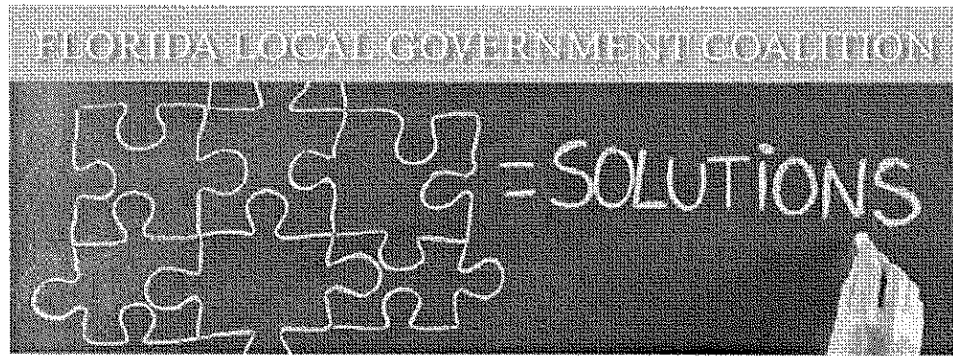
The FLGC Steering Committee members will meet on October 12, 2012 to determine what the next steps will be. A summary report will be distributed to all members following the meeting.

Amendment 4:

Many FLGC members are working on independent campaigns to spread awareness of the negative impacts to local government if Amendment 4 should pass. Some have adopted resolutions that oppose the amendment or draw concerns.

Request for Event Dates:

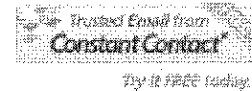
FLGC members were asked to submit upcoming conferences, webinars and training opportunities by October 31 to update the shared calendar.



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Florida League of Cities | 301 S. Bronough street | Suite 300 | Tallahassee | FL | 32301

FGFOA List Serve Report – July to October 2012

Accounting & Auditing

Accounting for city/ town events *(3 messages)*

Accounting for Parks & Recreation Contracts *(11 messages)*

Budget Process *(2 messages)*

Compensated Absences Funding *(6 messages)*

Cost to Supply Fire/EMS Services to other Cities *(1 message)*

Financial System RFP's and Recommendations *(4 messages)*

Fleet pool Accounting and Financial Management *(1 message)*

FW: Pension Changes *(1 message)*

Interest Rate for Utility Customers *(1 message)*

Pension Changes *(2 messages)*

Stormwater Fund *(7 messages)*

Business Tax Receipt (Exemption form) *(1 message)*

CAFR on the City website *(1 message)*

CC Processing Services *(2 messages)*

Confiscated Cash *(3 messages)*

Depreciation of K-9 Police Dogs *(9 messages)*

Detail Salary and Benefits Schedules *(7 messages)*

Donating Sick Time Policy *(11 messages)*

EFT payments *(2 messages)*

FINRA 2111 *(1 message)*

Florida Power & Light Summary Billing *(3 messages)*

Fund Raising *(1 message)*

Internal Controls for Check Printing *(1 message)*

Investment Consultant Pension Fund *(1 message)*

Outsource Payroll Services *(1 message)*

Pavilion or Civic Center Cancellation Fee *(3 messages)*

Pension Changes *(1 message)*

Postcard size utility bills *(7 messages)*

Procurement *(3 messages)*

Purchases for Town use *(9 messages)*

FGFOA List Serve Report July to October 2012 (Continued)

Accounting and Auditing (Continued)

RFP for Payroll services *(1 message)*

Sample 457 Plan Documents *(3 messages)*

Sick Leave Survey *(2 messages)*

State LETF *(6 messages)*

Stormwater Fund *(1 message)*

SunGard Software users who bill services for others *(2 messages)*

Transaction fees on voided or rejected credit card transactions *(1 message)*

Utility Billing Policy - Base Facility Charges on Vacated Property *(12 messages)*

<No subject> *(1 message)*

Deposit information for new utility accounts *(2 messages)*

Fleet ISF *(3 messages)*

Fuel Policy *(1 message)*

Gifts to retiring employees *(4 messages)*

Parking rates *(1 message)*

Pension Changes *(1 message)*

Solid Waste Reporting *(5 messages)*

Special Assessment or Taxing District *(1 message)*

Tentative and Final Budget Required to be on Official Websites *(7 messages)*

Vehicle Logs *(1 message)*

Dyed Diesel for Fleet Services *(4 messages)*

Forensic Audit RFP *(2 messages)*

Forms for customers to subscribe to receive utility bills electronically *(1 message)*

Fund Balance Policy - GASB 54 *(6 messages)*

Inter fund loans *(3 messages)*

Job Description and Pay Scale *(1 message)*

Per Diem Allowances *(8 messages)*

RFQ for Audit Services *(5 messages)*

Uncollected Parking Tickets & Estimated Write-off for uncollectible accounts *(4 messages)*

Utility Billing Policy & Procedures *(1 message)*

FGFOA List Serve Report July to October 2012 (Continued)

Budgeting

Code Enforcement Officer *(2 messages)*

Credit Card Processing Service *(1 message)*

Fleet pool Accounting and Financial Management *(1 message)*

Interest Rate for Utility Customers *(1 message)*

Millage Breakout *(7 messages)*

Revenues *(4 messages)*

Budgeting Software *(2 messages)*

Communication Service Tax *(2 messages)*

County Budget Amendments Not Requiring Board Approval *(2 messages)*

Detail Salary and Benefits Schedules *(11 messages)*

Billing of Fire Assessment Fees *(1 message)*

Purchasing Exemption for Financial Services *(3 messages)*

MSTU vs. MSBU *(3 messages)*

MUNIS Financial System *(5 messages)*

Public Hearings for Budget Amendments *(6 messages)*

[POSSIBLE SPAM] Public Hearings for Budget Amendments *(1 message)*

[POSSIBLE SPAM] Re: MSTU vs. MSBU *(4 messages)*

Debt Management

Financial Advisor *(5 messages)*

Financial Administration

<No subject> *(2 messages)*

ADP Payroll/HR Services *(4 messages)*

Arbitrage & Private use policies and procedures *(2 messages)*

Bond counsel fees *(1 message)*

Disaster Recovery Plan for IT *(1 message)*

Factors Used to Negotiate Cell Antenna Lease Space on City Water Towers *(1 message)*

Fiscal Agent Agreements for Trust Accounts *(1 message)*

Fixed Asset Program *(6 messages)*

IRS Section 125 Cafeteria Plan Document *(1 message)*

FGFOA List Serve Report July to October 2012 (Continued)

Financial Administration (Continued)

Recreation Facility Operating Contract *(1 message)*

Reduction of Annual Limit on 457B Plans *(2 messages)*

Whistleblower Policy - Fraud Hotline, and Ethics Policy *(2 messages)*

Check Signatures *(11 messages)*

Confiscated Cash *(1 message)*

Disaster Recovery Reserve *(3 messages)*

Fixed Asset Program *(1 message)*

Hurricane Checklist/Procedures *(2 messages)*

Sick Leave Banks *(2 messages)*

Uniforms *(4 messages)*

Water Rate Study RFP *(3 messages)*

Amendment 4 *(3 messages)*

Capital Improvement Plan- Fund Balance Designation *(1 message)*

City of Dunwoody Personnel Action Form (2).xlsx *(1 message)*

Employment Change Form *(4 messages)*

Fire Assessment Fees *(1 message)*

Insurance Subsidies *(2 messages)*

Outside employment forms *(1 message)*

Support for outside organizations *(1 message)*

Utility Customers - door hangers *(7 messages)*

Electronic Check Services *(1 message)*

Electronic Storage Solutions *(1 message)*

Employment Change Form *(1 message)*

FRP Foreclosure Registry contract *(1 message)*

INTERFUND LOAN APPROPRIATION *(1 message)*

Municipal dock facility *(1 message)*

Orange City RE: UTILITY BILLING *(1 message)*

Purchasing Manual *(1 message)*

UTILITY BILLING *(14 messages)*

FGFOA List Serve Report July to October 2012 (Continued)

Treasury

Procedures on Investment Trading *(1 message)*

<No subject> *(6 messages)*

FINRA 2111 *(2 messages)*

Investment management fees *(2 messages)*

Investment policy *(6 messages)*

Electronic Check Services *(1 message)*

Financial Advisor *(7 messages)*

MSTU vs. MSBU *(1 message)*

Municipal dockage facility *(1 message)*

Disaster Recovery

None



2012-2013
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Diane Reichard

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Linda S. Howard

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Kent Olson

Tim Pozza

Georgina Rodriguez

Ted Sauerbeck

Darrel Thomas

Meeting Date: November 14, 2012

Title of Item: Executive Directors Report

Executive Summary, Explanation or Background Information on Request:

Monday Lunch at Annual Conference

The Board wanted to research options for offering a Monday Lunch. There are challenges with the Boca Resort with space and costs. Below are two options outlined for consideration. It is staff's recommendation that we go with option #2 or #3 with a re-evaluation next year.

Option #1

Box lunch with 46 rounds set up in Exhibit Hall for 552 and 30 rounds set up outside of exhibit hall for 360 for a total of 912 seating. This may be OK since about 100 will be at the Committee meetings.

Total Cost \$45 per head (\$40,000- \$42,000)

Option #2

Sidewalk Café providing everyone a \$15.00 coupon. Would need to set up same seating in Exhibit Hall and outside of Exhibit Hall, but maybe not as much.

Total Cost \$15.00 per head (\$12,000 - \$15,000)

Option #3

Provide the sidewalk café for an option, but paid for by the attendee. The cost should be around \$15.00. We would set up some seating in the Exhibit Hall to accommodate, but not as much as option #2 as the usage will be lower.

Recommended Action:

Jeannie Garner

Executive Director

November 1, 2012

Date



**Florida Government Finance Officers Association
Certification Committee
2012-2013**

Agenda Item Request

2012-2013

CHAIRPERSON

Sondra D'Angelo
Assistant Finance Director
City of Melbourne
900 E. Strawbridge Ave
Melbourne, FL 32901
(321) 608-7014
sdangelo@melbourneflorida.org

BOARD LIAISON

Sarah Koser

COMMITTEE MEMBERS

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Karen Keith
Cheryl Miller
Larry Napier
Michael Perry
Lisa Robinson
Lorrie Simmons
Scott Simpson
Kathy Stracuzzi
Donna Wright

Meeting Date: November 14, 2012

Title of Item: Committee Activities

- 26 applications approved
- 62 applicants registered for the November exam
- 98 renewals have been processed

Recommended Action:

• Review class at the annual conference - The Committee was asked for our thoughts on having one review class offered on Sunday during the annual conference. The Committee agreed that this would not be a good time to have a review class since the next exam would not be until November and participants would miss the GASB Update offered on Sunday. Instead the committee agreed to recommend a survey of the current participants in the program to see if they would be interested in March review classes.

• The new ethics exam has been test by the committee and will go to the committee for approval on the next conference call.

Sondra D' Angelo

Sondra D' Angelo

October 22, 2012

Date



Florida Governmental Finance Officers Association

Conference Host Committee

2012-2013

Agenda Item Request

2012-2013

CHAIRPERSON

Co- Chair: Carol Himes, CGFO, CPPT
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Pamela Ramkalawan
Debra Sears
Minal Shah
Nanci Simonson
Jane Struder
Cindy Tao
Allison Tesla
Mervyn Timberlake
Christine Trovato
Patricia Varney

Meeting Date: 11/14/12

Title of Item: Conference Host Committee Update

Executive Summary, Explanation or Background Information on Request:

The Conference Host Committee held a conference call: on October 22, 2012, summarized as follows:

The Host Committee Co-Chairpersons, Patricia White and Carol Himes, began the call at 2:00 p.m., with a majority of the sub-chairs attending. Discussions were focused on the status of the sub-committees as follows:

1. **Association Night** – Let's PLAY! We're going to have preprinted envelopes with a monopoly board printed on the front, vendor names listed in the middle of the board. FGFOA 'money' to be printed with the diamond logo in the center. Vendors to distribute the FGFOA 'money' to associates that visit their booth. Vendors to determine what denomination to give to the guest, the more interaction, the more 'money' the guest will likely collect. Associate to indicate the amount collected on the back of the envelope. Idea being that there's a minimum amount of interaction required (though not enforced) for entrance into a raffle to win one of 5 gift cards. Sub-committee working on getting prices for printing 1,200 monopoly boards and various denominations of the FGFOA 'money.' The committee is requesting funds to cover both the printing costs and 5 gift cards to the raffle. The committee is asking for each gift card to be \$25.

Clarification is also needed on the Monday lunch. Will a lunch be provided? The idea of having a list and coupons for local restaurants was discussed during a prior phone conference call. Is this still desired for the welcome bags? Will any restaurants be approached by the FGFOA for any arrangements, or should the committee proceed with this through the Chamber of Commerce as was done at the prior Boca conference.

2. **Golf** – Pricing is the same as was for the 2011 annual conference. The committee wants to confirm that FGFOA will request donations to the goody bag from the vendors.

3. **Hospitality** - No update at this time.

Florida Governmental Finance Officers Association

Conference Host Committee

2012-2013

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Agenda Item Request

4. **Opening Session** – Is there is a preference for the minister, we have any one of 2 ready to go? Color guard is set. Have an option for a soloist.
5. **President's Reception** – Committee has found a 3 hour dinner cruise (Delray Yacht Cruises) for 80 people and transportation to and from (2 buses). The time cannot be shortened from 3 hours due to the time required for serving dinner per the charger. Patti Varney to get written agreement so we understand what, if any, overages we'll responsible for if the RSVP's exceed 80 attendees. The menu choices will be the next step. It will be a very nice buffet. There is piped in music available. The 75 anniversary committee can be contacted to see if they can offer a display on the ship if that is desired.
6. **Tuesday Night** – Site visit to the Resort was well received. The Resort has a Beach Club with pool and bars on the beach. Space available to have a luau that the Resort's planners are able to get for \$50/person. Food to be a Polynesian theme. Rain contingency – ballroom on the hotel side of the Resort, has an outdoor pool area immediately outside the ballroom. Guests can go in and out of the ballroom if rain is early. Again, Polynesian themed food and entertainment. Committee would like to offer leis at entrance.
7. **Transportation** – Resort shuttles from the hotel to the Beach Club. Included in the Resort contract.
8. **Welcome Bags** – 75th anniversary logo to be printed on insulated bags. Committee has asked that Board select one of 3 colors for the bags (powder blue, steel gray, navy blue).

The next Conference Host Committee meeting is scheduled to be held via conference call during the week of December 17th, 2012.

Florida Governmental Finance Officers Association

Conference Host Committee

2012-2013

2012-2013

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Agenda Item Request

Recommended Actions:

- **Vote on color of the welcome bags:**
 - powder blue
 - steel gray
 - navy blue
- **Confirm that FGFOA will request donations from vendors to be placed in Golf outing goody bags.**
- **Indicate preference of minister, if any, for Opening Ceremony.**
- **Provide available budget after food costs for the Association night, so committee can know the amount available for the game.**
 - gift cards (5 cards @ \$25 = \$125.00)
 - printing for game envelopes for 1,200 participants
- **Provide details of the plans for the FGFOA sponsored Monday lunch.**

Carol Himes
Patricia White

Carol Himes
Patricia White

October 23, 2012

Date



Florida Government Finance Officers Association

Conference Program Committee

2012-2013

Agenda Item Request

2012-2013

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Mickey Miller
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Sean O'Brien
Rene O'Day
Allen Owens
Michael Quesada
Olga Rabel
Jim Rizzo
Lisa Robinson
Minal Shah
Michelle Simon
William Spinelli
Allison Teslia
Ian Thomas
Melissa Wohlleber

Meeting Date: November 14, 2012

Title of Item: Conference Program Committee Report

Executive Summary, Explanation or Background Information on

Attached is the recommended schedule for the 2013 Annual conference in Boca Raton on June 22-26, 2013. The schedule includes session titles, descriptions and confirmed/potential speakers. Stephen Gauthier from the GFOA and David Bean have already been confirmed to speak.

The Committee will continue to work hard on confirming speakers for the conference over the next several months, as well as further developing the Saturday, June 22, 2013 preconference sessions.

The 4 hour Ethics session, which falls outside of the regular conference schedule, is scheduled for Wednesday morning June 26, 2013 from 8:00AM-12:00PM and will be presented by William Blend.

Recommended Action:

Tentative approval of the program as currently presented.

Karin Venema- Ashmore

Karin Venema- Ashmore

October 23, 2012

Date

2013 FGFOA Conference Program
June 22 - 26, 2013, Boca Raton Resort

Date & Time	Accounting, Auditing, Internal Controls, Financial Reporting and Pension	Budget, Economics, Debt Management, Financial Planning and Pension	Policy, Leadership, Strategic Planning, Personnel and Technology	Banking, Investment, Risk and Treasury Management
Saturday 06/22/13 8:00 PM to 11:40 AM	Title: Topic: Speaker:	Title: Topic: Speaker:	Title: Pension Management - Basics and Essential Foundations & Core Details (100 minutes each) Topic: Pension Basics Overview – <i>What you need to know about pensions</i> Basic Actuarial Terminology – <i>English for Speakers of Other Languages</i> Who's Paying the Bill? – <i>Why the CFO/FD needs to be involved in pensions</i> Enterprise Risk Management, Part 1 – <i>Feedback loop and the cost-benefits balance</i> The Five-Ton Elephant in the Room, Part 1 – <i>The risk of unfulfilled promises</i> Pension Governance – <i>Climb out of the hole that agency risk helped get us into</i> The Goldilocks Principle – <i>Is your return assumption too high, too low or just right?</i> Florida Regulation of Pensions – <i>Florida Statutes and the Division of Retirement</i> Pension Reform – <i>What governments are doing (in Florida and nationally)</i> Speaker:	Title: Topic: Speaker:
Saturday 06/22/13 1:00 PM to 4:40 PM	Title: Topic: Speaker:	Title: Topic: Speaker:	Title: Topic: Speaker:	Title: Pension Investment - Basics and Essential Foundations & Core Details (100 minutes each) The Independent Investment Consultant – <i>What services you should expect</i> The Five-Ton Elephant in the Room, Part 2 – <i>Keeping the main thing the main thing</i> Which Comes First – the Chicken or the Egg? – <i>The portfolio's risk profile or the return assumption</i> Low Volatility Equity Investments – <i>Oxymoron or good strategy for risk management</i> Statutory Fences – <i>Investment limits imposed at the State and local levels</i> Something Old, Something New – <i>The role of "alternatives" in a pension portfolio</i> The Marriage of Assets and Liabilities – <i>Scenarios, stress-testing and stochastic analyses</i> Enterprise Risk Management, Part 2 – <i>Closing the feedback loop</i> Speaker:

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Sunday 06/23/13 1:00 PM to 2:40 PM	Title: GASB Update Topic: General update on future pronouncements and proposals affecting state and local government. Speaker: David Bean	Title: Economic Update Topic: This session will present an overview of the current state of the economy, and provide a forecast of what may be on the horizon. Speaker:	Title: Policy Changes: Healthcare, Pension, Financial Topic: What?? I need policy changes? Attend this session to keep up with the changes you will need to make in your Healthcare, Pension and Financial Policies! Speaker: Tim Westgate & Helen Painter, Purvis Gray	Title: Property & Casualty Risk Management Topic: Property and Casualty Insurance Market is always changing and presenting challenges. Luckily the Hurricane seasons have been quiet at lease for a while. Are you ready for the challenges that could arise soon? Speaker:
	Title: GASB Hot Topics Topic: Latest news from GASB and answers to public confusion on current pronouncements. Speaker: David Bean	Title: Maximizing the Value From Your ERP System Topic: Whether you are looking to purchase a new Enterprise Resource Planning system or maximize the use of a legacy system, this session will have something for you. Come listen to industry experts and other finance professionals share tips on leveraging your ERP software to maximize your return on investment. Speaker:	Title: Cyber Security Essentials for Florida Governments Topic: This session could cover topics such as: use of apps to improve customer service; using existing software to its maximum potential to automate processes; leveraging technology to do more with less. Speaker: Possibly someone from AT&T - see attached word doc	Title: Pension Investing Performance Measuring Topic: Speaker:

**2013 FGFOA Conference Program
June 22 - 26, 2013, Boca Raton Resort**

Date & Time	Accounting, Auditing, Internal Controls, Financial Reporting and Pension	Budget, Economics, Debt Management, Financial Planning and Pension	Policy, Leadership, Strategic Planning, Personnel and Technology	Banking, Investment, Risk and Treasury Management
Monday 06/24/13 12:00 AM to 10:00 AM	Opening Ceremony	Opening Ceremony	Opening Ceremony	Opening Ceremony
Monday 06/24/13 10:20 AM to 12:00 PM	Title: GFOA Update Topic: Speaker: Stephen Gauthier	Title: Effective Procurement Methods Topic: This session will cover various procurement methods available to increase efficiency; including when and how to access GSA contracts; use of continuing contracts; co-operative purchasing arrangements; accessing contracts via "piggy-back" agreements; and effective use of P-cards. Speaker:	Title: Performance Management & Time Management Topic: How do you "juggle" all of the issues affecting your performance and eating away at your time bank! Come to this session and find out some interesting ways to improve in both areas or at least get a better handle! Speaker: Nicole Gasparri, City of Boca Raton	Title: Investment Policy for Operating Reserves, incl FS 218.215 review Topic: Do you believe an investment policy is necessary for your operating reserves? Let's hear what the investment experts have to say about your answer. Speaker:
Monday 06/24/13 1:30 PM to 3:10 PM	Title: GFOA Special Topics Topic: Speaker: Stephen Gauthier	Title: Best Practices of Fiscal Stewardship Topic: This session is designed for government finance professionals who are interested in learning more about effective financial management tools and controls to ensure sound fiscal practice and regulatory compliance. Speaker:	Title: Disaster Recovery & Business Continuity Topic: Don't wait for a problem to occur -Be proactive - Plan now! Business has to continue even if a disaster occurs! Speaker:	Title: Understanding Enterprise Risk Management for Pensions Topic: Defined Benefit Pension plans have many moving parts related to the assumptions, investments and risk. Understanding and managing these risks is very important to plan success. Speaker:
Monday 06/24/13 3:30 PM to 5:10 PM	Title: Accounting Complexities Facing Governmental Entities Topic: This session provides answers to a series of questions that present complex accounting and financial reporting issues facing many Florida governments of varying size and structure. The presentation will help expand your knowledge base of various GASB standards and related authoritative guidance. This year's topics include accounting for impairment of assets, capitalizing software costs, accounting for scheduled rent increases, recording certain debt-related transactions, and much more. Speaker: : Andrew Laffin, CliftonLarsonAllen LLP	Title: Process Improvement Techniques Topic: Government finance professionals are often asked to cut the "fat" from the budget. What if there is no "fat"? This session will discuss "Lean" process improvement techniques to eliminate non-value added processes in the delivery of services. Speaker: Shayne Kavanaugh, GFOA	Title: How to optimize knowledge retention & succession planning Topic: Learn what is needed to develop a strategy to retain your governments knowledge. Develop a human capital strategy with a foundation in competency management, performance management and change management. What is the critical "at risk" knowledge? Speaker: Linda Davidson, City of Boca Raton	Title: Current Debt Underwriting Environment and Bond Rating Requirements Topic: Interest rates are the lowest in decades and it is a great time to borrow at these low rates. Is it really that easy? Lets hear what guidance the industry professional can provide to help us navigate this process to capture the opportunities. Speaker:

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Tuesday 06/25/13 8:00 AM to 9:40 AM	Title: Local Government Accountability Update Topic: Auditor General/Department of Financial Services. Updates from the State level and discussion on common reporting problems. Speaker: Speaker from Auditor General's Office	Title: Opening & Managing a Healthcare Clinic Topic: Interest in workplace clinics has intensified in recent years, with employers moving beyond traditional niches of occupational health and minor acute care to providing a full range of wellness and primary care services. This session will discuss how to design a model that will succeed and how to measure your return on investment. Speaker:	Title: How to Effectively Communicate with Your Elected Officials Topic: With an increase of public scrutiny of expenditures, budgets, capital programs, and cost reduction policies, finance officers often find that they must explain to elected officials and other non-finance personnel. Share your experiences and learn from other practitioners what techniques can be used to meet these interesting and unique communication challenges. Speaker: Scott Paine, Florida League of Cities or Louis Boglioli, City of Stuart	Title: Investment Strategies and Economic Indicators Topic: Speaker:
Tuesday 06/25/13 10:00 AM to 11:40 AM	Title: Internal Audit with a Fraud Kicker Topic: A full-scope, idea-filled discussion on the role of internal auditing that will cover from the basics to best practices of governance, risk assessments, annual audit plans and follow-up. The presenters will also discuss special audits, such as forensic investigations, whistle blower investigations / allegations, as well as requests made by the governing body. The session will be rounded out with dialogue on occupational fraud, with an emphasis on understanding common schemes, detection techniques and preventative measures used to help an organization protect themselves against loss. Speaker: Jennifer Murtha and Clara Ewing - McGladrey & Pullen LLP	Title: Pension Reform Ideas and New Plan Designs Topic: As pension costs have risen dramatically recently, virtually all local governments, both nationally and across the State, have been dealing with pension reform issues. This session will present an overview of plan design changes that are available, recent State Legislation and Administrative Rulings that affect plan designs, and some specific examples of design changes that have been implemented recently. Speaker: Jim Linn, Attorney - Lewis Longman & Walker	Title: Ethics for Government Employees - Non CPA Topic: Information about the expected behavior of public officials in the performance of their duties. Focus will be on what is ethical, instead of what is legal. Speaker: Angela Balent	Title: Risk Management for Healthcare Benefits Topic: Get an update on handling the risks related to providing healthcare benefit to your organization and the employee as the new mandates take effect. Speaker:
Tuesday 06/25/13 2:00 PM to 2:50 PM	Title: Preparing for a FEMA Audit Topic: How to prepare for a FEMA audit; what important records to maintain; best practices and mistakes to avoid. Speaker:	Title: Developing a (pay-go) Capital Maintenance Financial Plan Topic: Budgetary pressures often impede capital program expenditures or investments for maintenance and replacement. This session will show participants how to develop a system for assessing their assets and appropriately budget for capital maintenance and replacement. Speaker:	Title: DNA of a Finance Director Topic: This session will go cover areas that you will need to know if you want to be the next Finance Director! Some areas: People skills, Treasury, Concepts, Budget, CAFR preparation. Speaker: Possibly: Colin Baenzinger or someone from staffing firm	Title: Pension Discount Rate Discussion Topic: The rate that you are allowed to use, who determines or computes the rate, how the rate is determined, the impact of the rate allowed and chosen will have a significant impact on your balance sheet. Do leave you balance sheet to chance. Get guidance on how you can help in the process to get better results. Speaker:
Tuesday 06/25/13 3:10 PM to 4:50 PM	Title: Accounting for Pensions GASB 68 Seminar Topic: Overview of pension accounting changes including effects of GASB 67 & 68. Required disclosure and other changes made by the standards. Speaker: Bolton Partners	Title: Current Refinancing Opportunities Topic: In today's historically low interest rate environment, the decision to refinance debt could be a source of significant savings. Come listen to industry and local government professionals discuss current opportunities and pitfalls to avoid. Speaker: Matthew Sansbury, Sr. V.P. and Alex Bugalio,	Title: How to build positive as opposed to adversarial relationships with local media. Topic: How to build positive as opposed to adversarial relationships with local media. Also, tools and strategies you can use to promote your agency as a place where people and businesses want to relocate. Speaker: Working with Carol Westmoreland (FLC) on	Title: Preliminary Offering Statement Pension Liability Disclosure Requirements Topic: Now that GASB, the rating agencies and the Legislators are focused on Pension Plan disclosures and are putting more emphasis on Pension Liabilities, plan sponsors will need to adjust their focus to put more emphasis on this area. Everyone will need to be updated on the impact of disclosure requirements. Speaker:

**2013 FGFOA Conference Program
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Date & Time	Accounting, Auditing, Internal Controls, Financial Reporting and Pension	Budget, Economics, Debt Management, Financial Planning and Pension	Policy, Leadership, Strategic Planning, Personnel and Technology	Banking, Investment, Risk and Treasury Management
		Sr. V.P., Stifel Nicolaus	getting speakers	

2013 FGFOA Conference Program
June 22 - 26, 2013, Boca Raton Resort

Date & Time	Accounting, Auditing, Internal Controls, Financial Reporting and Pension	Budget, Economics, Debt Management, Financial Planning and Pension	Policy, Leadership, Strategic Planning, Personnel and Technology	Banking, Investment, Risk and Treasury Management
Wednesday 06/26/13 8:00 AM to 9:40 AM	Title: Accounting for Capital Assets Topic: Discuss best practices to incorporate into your policies and procedures relating to capital asset accounting and reporting. This session will explore all the major accounting and compliance issues surrounding capital assets held by governmental entities. We'll cover best practices regarding procurement, inventory management, and disposal of property and equipment, especially those assets acquired with grant funds. We'll also review all relevant accounting and financial reporting considerations, such as valuation of intangible assets under GASB 51, capitalization of interest costs, reporting infrastructure, and required note disclosures. Speaker: Sarah Koser, Citrus County Clerk of the Court	Title: Collective Bargaining Strategies Topic: Strategic planning is critical to successful collective bargaining. This session focuses on determining the needs and interests of management and the bargaining unit and aligning collective bargaining objectives with overall organizational objectives. Topics covered will include: establishing objectives and bargaining positions; setting collective bargaining priorities; computation of costs of proposals; strategies for difficult economic and operational issues. Speaker:	Title: Developing a Strategic Plan Topic: In today's highly competitive business environment, budget-oriented or forecast-based planning methods are insufficient for an organization to survive and prosper. The organization must engage in strategic planning that clearly defines objectives and assesses both the internal and external situation to formulate and implement the strategy, evaluate the progress, and make adjustments as necessary to stay on track. Want to learn about strategic planning quickly and efficiently? This session is for you... Speaker: George Brown, City of Boca Raton - can only speak on Wednesday	Title: Current Treasury Management Practices Topic: Best practices for small and medium governments are even more important now that governments have to do more with less. The experiences of professionals in this area will help to make the tasks more beneficial. Speaker:
Wednesday 06/26/13 10:00 AM to 11:40 AM	Title: Single Audit Guidelines Topic: Review recent federal changes related to the 2011 Yellow Book revision and OMB A-133 audits. Also, review changes to OMB A-87 Cost Principles. Speaker:	Title: Legislative Update Topic: This session will review the most recent Legislative actions adopted and discuss their implications on local governments. Speaker: Rebecca O'Hara, Legislative Director, Florida League of Cities; Davin Suggs, Senior Legislative Advocate, Florida Association of Counties	Title: Funding Our Future Topic: Focused on municipal revenues and trends. Discussion on economic impacts and future revenue trends and implications. Speaker: Mickey Miller	Title: Bond Insurance Market Topic: Bond Insurers are facing many challenges in this economy as bond issuers continue to face financial challenges. You will need to hear the words of the Bond Market Pros to navigate this new landscape. Speaker:

Note: Two 100-minute FICPA Ethics courses on Wednesday morning, separate from regular schedule



Florida Government Finance Officers Association
Legislative Committee
2012-2013

Agenda Item Request

2012-2013

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Amber Hughes
Florida League of Cities

Davin Suggs
Florida Association of Counties

Meeting Date:

November 14, 2012

Title of Item: Report to Board

Summary, Explanation or Background Information on Request:


1. The Legislative Committee with the help of staff designed and distributed a survey to the membership requesting input on topics for the FY 2013 Legislative Policies and Recommendations ("LRP"). Each respondent could provide more than one comment or topic. Sixty-six members responded providing 183 comments. The comments were reviewed, summarized and consolidated by the Legislative Committee.

While most comments addressed topics that have been included in the LRP in past years, two topics receiving multiple comments which were not included in prior years' LRP are Communications Services Tax and Local Business Taxes. The Legislative Committee, based upon the input received from the survey, decided to include these two topics in the 2013 LRP.

2. The Legislative Committee has drafted the 2013 Legislative Policies and Recommendations. These are attached to this report for Board review and action.

Recommended Action:

Item 1. is for informational purposes. Item 2. is for Board discussion and action.


David E. Keller, Chair

October 23, 2012
Date

Florida Government Finance Officers Association
(FGFOA)

2013 Legislative Policies and Recommendations



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Pension Reform	3
Reform of state and local government pension plans has received substantial attention in Florida. Much of the discussion focuses on funding levels and actuarial assumptions. Pension plans should be manageable in the short term and sustainable in the long term.	
Property Tax Reform	4
Several legislative and constitutional property tax initiatives have been enacted over the past five years that have reduced the effectiveness of home rule authority and local government's ability to fund necessary operations. No additional property tax restrictions should be placed on local governments until the full impact of existing limitations is known.	
Artificially Mandated Revenue and Expenditure Caps	6
Placing artificial caps on local governments' revenues and/or expenditures hinders local governments' ability to meet demands for services and infrastructure. Legislation should not be proposed to establish such caps.	
Communications Services Tax (CST)	7
Legislative and technological changes which have occurred over the past few years have resulted in an erosion of CST revenues to the state and local governments, diminishing the reliability of the revenue stream for operating and future bonding needs. These changes have also resulted in like services being taxed differently depending on the service provider or method of sale, causing the very discrimination the Communications Services Tax Simplification law was intended to prevent.	
Local Business Taxes	8
Florida Statutes allow counties and municipalities to levy local business taxes subject to certain conditions. These local business taxes are currently used by counties and municipalities to provide resources for a variety of services, including public safety and economic development. A number of legislative initiatives were brought forward during the last legislative session that restricted and/or would have repealed the authority of local governments to levy the local business tax; negatively impacting resources for providing services and future bonding needs.	
September 30 Fiscal Year-End for Clerk of Circuit Court Remittances To State and County.....	9
The current statutory language in effect results in two fiscal year-ends for Florida Clerks of the Circuit Court; June 30 for the remittance of state funds and September 30 for the remittance of county funds. Instead of having to prepare two year-end closeouts of accounts, a single effective date of September 30 for remittance to both State and county would increase efficiency and provide more time for core functions to be performed.	
Streamline Clerk of Circuit Court Funding/Budgeting Process.....	10
Legislation adopted in 2009 has created inefficiencies and unnecessary costs in the method of funding for Clerks of Circuit Court. The Legislature should return Clerks to the revenue-based budgeting model used prior to 2009.	

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Sales Tax on Internet Transaction	11
Internet-based businesses currently have a competitive advantage over in-state businesses, since sales tax is usually not collected on internet transactions, resulting in billions of dollars in lost revenue as well as lost opportunities for economic growth. The Legislature should adopt laws and the Department of Revenue should adopt rules and regulations to comply with the Streamlined Sales and Use Tax Agreement.	
Bed Tax on Internet Sales of Lodging	12
Current law authorizes five separate tourist development taxes on transient rental transactions. State and local sales tax and local tourist-related taxes are collected and remitted by the hotels on the discounted rates paid by the online travel companies to the hotels and not on the higher amounts paid by the customers occupying the rooms. Bed tax legislation should be amended to enforce that the appropriate taxable amount is the final room rate paid by the customer occupying the rooms and not the discounted rate paid by a booking service.	
Allowing Price in the Consultants Competitive Negotiation Act	14
Current law prohibits local governments from requesting price proposals before selecting a provider for certain services, including architectural, engineering, landscape architectural, mapping and surveying services, which has resulted in higher prices. Legislation should be enacted that permits price to be considered in the selection of these services.	
Public Personnel Records	15
The exemption for disclosing personal information for public safety officers, judges, and a few other positions should be extended to all public employees. Current law should be amended to provide privacy protection to all public employees rather than to only a few classifications of employees.	

INTRODUCTION

The Florida Government Finance Officers Association (FGFOA) respectfully presents its 2013 legislative policies and related recommendations. One of the FGFOA's primary roles is to educate interested parties on legislative initiatives that impact local government finances, which can affect local government's ability to serve the public. The legislative policies and recommendations were prepared to provide a clear and unified voice for the organization during the legislative process and to assist decision makers in their deliberations.

The legislative policies and recommendations were developed by the FGFOA Legislative Committee and approved by the FGFOA Board of Directors. Legislative Committee members represent a wide variety of local governments, including counties, municipalities, Constitutional Officers and special districts. Committee members include professionals from the fields of accounting, auditing, budget, and finance who provided a practical perspective of the affects of proposed or potential legislation on local government's finances and operations.

The FGFOA welcomes all opportunities to discuss the 2013 legislative policies and recommendations. Please contact Jeannie Garner, FGFOA Executive Director, at (850) 222-9684 or jgarner@flcities.com with any questions, comments, or requests for additional information.

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LEGISLATIVE COMMITTEE OVERVIEW

Committee Members

The FGFOA Board of Directors and Legislative Committee Chairperson are grateful to the following individuals who contributed time and effort to prepare these legislative policies and recommendations: Ken Burke, Michele Ennis, Sharon Fox, Pete Lear, Binh Nguyen, and Shannon Ramsey-Chessman. Preparation of the policies and recommendations would not have been possible without their dedication, professionalism and cooperation.

Committee Purpose

The overall purpose is to coordinate the development of legislative policies that are consistent with the Board of Directors' initiatives and that assist local governments with implementing long-term financial strategies that are sustainable and resilient. Local governments are being challenged by economic conditions and are seeking assistance in weathering these challenging financial times. Local governments must be afforded the opportunity to establish taxes, rates, user fees, and service charges to meet their resident's needs and to provide financial stability for their organizations. Home rule authority allows governments the flexibility to develop a mix of financial strategies that align resources with service delivery demanded. These financial strategies should promote long-term sustainability and incorporate good financial practices that encourage financial resiliency with diverse and flexible resources.

Committee Goals

- Monitor state and federal legislative proposals that affect Florida local governments, evaluate proposed legislation that impacts FGFOA member jurisdictions, and make recommendations to affect positive legislative change.
- Prepare an annual legislative policy statement for distribution to members of the Legislature, FGFOA leadership, and other interested parties. This policy statement should identify pertinent issues; include analysis that supports or opposes proposed or potential legislation, including an analysis of the legislation's impact and alternatives, if any; provide recommendations; and include sample legislative language for proposed law changes.
- Educate and inform FGFOA members on issues affecting them or their jurisdictions by developing articles for the FGFOA newsletter and sending emails to members that explain implications of proposed or adopted legislation.
- Encourage FGFOA members to participate in the legislative process.
- Maintain positive working relationships with the Florida Legislature, the Florida Legislative Committee on Intergovernmental Relations and other appropriate legislative committees, and local elected officials.
- Partner with other professional organizations to provide information regarding legislative proposals that have financial implications for local governments.

PENSION REFORM

Issue

Reform of state and local government pensions has received substantial attention in Florida and across the country over the last several years. Much of the discussion focuses on achieving appropriate funding levels and developing sound actuarial assumptions, but the crux of the issue is the degree to which the costs associated with plans can potentially burden current and future taxpayers. Legislators and local governments need to provide pension plans where pension costs are manageable in the short term and sustainable in the long term.

Analysis

Considerable misinformation has been disseminated from a variety of sources regarding the funding status and future sustainability of the Florida Retirement System (“FRS”) Pension Plan. However, according to the State Board of Administration’s 2011 Annual Investment Report, the FRS Pension Plan’s assets totaled \$128.5 billion while liabilities totaled \$147.6 billion, resulting in a funded ratio of approximately 87.1%. Most objective sources consider a funding ratio above 80% as financially secure.

In addition to the FRS, there are approximately 500 local law defined benefit pension plans in the State of Florida. Each plan is unique and varies as to employee groups covered (special risk, general employees, firefighters, etc.). Statewide legislation would apply uniform standards that would have differing impacts on the local law plans. In some cases, unintended consequences of well-intended legislation would be harmful to the local plans. For example, a limited number of local governments do not participate in Social Security, and employees pay a percentage of their salaries to fund their pension plans.

Indeed, many local governments have already begun to take the necessary steps to address long-term financial concerns. Solutions adopted should reflect the varied and diverse needs of local communities across the state. Just as private sector employees and employers reach employment decisions by considering total compensation packages - salary, health insurance, bonus, retirement, and more - so have government sector employees analyzed total compensation in government service, which has historically provided more in retirement benefits than in salary. Changes made to benefits offered to employees should only be made with careful thought as to the implications of breaking an understanding, often collectively bargained, in the employer/employee relationship.

Recommendation

Legislation aimed at reforming pension plans for local government should:

- Ensure that any legislation be made on a prospective basis that provides for existing employees to receive benefits consistent with those promises already made.
- Provide flexibility that allows local governments to respond in a manner that recognizes the unique issues faced by each local plan and community.
- Avoid or eliminate inconsistencies in state statutes that simultaneously mandate the provision of new benefits and compel local governments to reduce pension costs.

PROPERTY TAX REFORM

Issue

A number of legislative and constitutional property tax initiatives have been enacted over the past few years that have contributed, along with a recessionary economy and declining real estate market, to an inequitable, unstable, and unsustainable tax structure. These initiatives have also reduced the effectiveness of Home Rule authority and local governments' ability to fund necessary operations, including public safety, along with unfunded mandates by the State of Florida.

Analysis

Property taxes, which are authorized by the Florida Constitution, have historically been a significant and stable revenue source for the State of Florida's local governments. Save our Homes (SOH) artificially caps the annual growth in the assessed value of homesteaded properties to three percent or the change in the Consumer Price Index, whichever is lower. Following the enactment of SOH, the almost continuous growth in property values caused the cumulative SOH benefits to grow. Current SOH constitutional provisions include a "recapture rule" approved in 1995 that directs property appraisers to increase assessed values of homesteaded SOH properties if the market value is higher than the assessed value of the property, even in years with a declining market value. These increases have been permitted until a property's SOH taxable value equals full market value (100% recaptured).

The Legislature has initiated numerous tax reforms to minimize increases in property tax revenues, including:

- In 2007, legislation was enacted that restricted local government property tax revenues through the establishment of "maximum" millage rates.
- In January 2008, Florida voters approved a constitutional amendment, known as Amendment 1, which: (1) increased the homestead exemption by \$25,000; (2) offered portability of the SOH benefit between homesteaded residences; (3) provided a 10 percent annual cap on increases in value for non-homesteaded properties; and (4) established a \$25,000 exemption for tangible personal property.
- In November 2008, Florida voters approved two constitutional amendments providing certain property tax exemptions and limiting certain assessments.
- In 2011, HJR 381 introduced a proposed amendment to the Constitution that would reduce the current assessment limitation on non-homestead real property from 10% to 5%, subject to voter approval in 2012. It would additionally provide for a first-time homesteader tax exemption of 50% of just value of the property up to the median home value in each county to individuals who have not received a homestead exemption in the past three years. This new exemption would decrease to zero after five years. It would also allow the Legislature by general law to prohibit increases in the assessed value of homestead property if the just value of the property decreases, thereby eliminating the "recapture" rule as discussed above.
- Also in 2011, three other amendment questions were placed on the General Election that would further erode local government revenues by reducing ad valorem tax revenues through increased exemptions. CS/SJR 592 introduced a proposed amendment that provides veterans disabled due to combat injury an additional property tax discount on homestead property. CS/HJR 93 provides for a property tax exemption for surviving spouses of military veterans or first responders who die from service-connected causes. Finally, CS/HJR 169 provides for an additional homestead exemption for low-income seniors who maintain long-term residency on property equal to the assessed value of the homestead property up to a value of \$250,000.

The cumulative negative impact of these reforms on the tax base of local government is not yet known. Combined with the impacts of the recession on non-tax local government revenue sources, the market decrease in housing values, and the ongoing impacts of short sales and foreclosure actions in reducing the total

taxable value base of local governments, these taxable value growth caps and reductions in the form of additional exemptions are providing a negative impact on the ability of local governments to provide core services, including public safety.

Recommendation

Several legislative and constitutional property tax initiatives have been enacted over the past five years that have reduced the effectiveness of home rule authority and local government's ability to fund necessary operations. No additional property tax restrictions should be placed on local governments until the full impact of existing limitations is known.

ARTIFICIALLY MANDATED REVENUE AND EXPENDITURE CAPS

Issue

The idea of placing artificial revenue caps on levels of government in the State of Florida has become a topic of growing interest. Proposals to establish caps on local government revenues and/or spending will hinder local governments' ability to meet demands for services and infrastructure.

Analysis

Legislation has been proposed in recent years that would establish caps on local government revenues and expenditures. Such caps constrain the ability of local governments to provide essential services and to meet the service demands of their constituents. Whether dollar-based or indexed, there is no single structure that can meet the needs of all local governments. Given the varied nature of governments in the State of Florida "one size fits all" is an inappropriate approach. Establishing artificial caps may prevent local governments from providing services that residents are willing to pay for with user fees and taxes.

Current economic conditions dictate that local governments remain as frugal as possible with their revenues and expenditures. However, limiting expenditures based on price indexes or population growth can lead to adverse consequences. For example, development of water supply requires placement of infrastructure prior to the increase in population. Moreover, citizens continue to demand high levels of services, particularly in the areas of fire and police protection, which are largely funded through ad-valorem taxes. Other costs that increase at a faster pace than normal inflation rates include fuel, construction, pensions, and insurance (property and health.) Despite factors beyond their control, local governments continue to meet the challenge of limited revenues. Permanent restrictions on local governments' authority to raise revenues could hinder responding to the needs of their citizens. Though well intentioned, these proposals presume local governments have total control over their expenditures, which is simply not true. Programs mandated by state and federal governments must often be funded by local governments. Local governments are left with no option but to increase ad-valorem taxes and other revenues to fund these mandates. According to the Center on Budget and Policy Priorities, the shift to other revenue bases such as local sales tax and fees would place greater tax burdens on low-income residents.

In recent years, declining property values have naturally reduced related property tax revenues. Restrictions on millage rates and property tax structures have further limited revenues. Based on information in the Florida Department of Revenue's publication Property Valuations and Tax Data Books, taxes levied for operating purposes decreased by approximately \$2.1 billion for counties and municipalities from 2006 to 2010, and another \$403 million from 2011 to 2012.

Five tax exemption amendments are on the ballot for the 2012 general election directly impacting local governments. The biggest of all is Amendment Four which is estimated to reduce revenues statewide by \$1.18 billion over the first three-year period. The Legislature should allow the impact of recent legislative and constitutional initiatives to become evident before further legislative restrictions are considered.

Recommendation

Placing artificial caps on local governments' revenues and/or expenditures hinders local governments' ability to meet demands for services and infrastructure. Legislation should not be proposed to establish such caps.

COMMUNICATIONS SERVICES TAX (CST)

Issue

Section 12 of Chapter 2012-70, Laws of Florida, created a CST Working Group charged with reviewing national and state tax policies relating to the communications industry; the historical amount of tax revenue generated by the CST and determining the effect that laws passed in the past five years have had on declining CST revenues; the extent to which CST revenues have been relied upon to secure bonded indebtedness; the fairness of the state's communications tax laws and the administrative burdens contained therein, including the clarity of the laws to communications services providers, retailers, customers, local government entities and state administrators. The CST Working Group was directed to provide a report indicating options both for streamlining the administrative system and for removing competitive advantages within the industry as it relates to the state's structure without unduly reducing revenue to local governments.

Analysis

The development of the CST was a well-considered consensus effort of the state, local governments and communications service providers 12 years ago, intended to simplify the administrative burden for both the communications industry and local governments by combining seven different state and local taxes and fees and employing the Florida Department of Revenue (DOR) to receive, and distribute the resulting tax revenues and audit discrepancies, as they already did for the state's sales and gross receipts taxes.

Initially, the resulting CST revenues produced a reliable, stable, bondable source of local government funding; leveled the playing field for communications service providers such that like services were taxed in a like manner, no matter the delivery method or technology employed; and provided a single entity (DOR) for the communications industry to report for collection purposes and to which to be accountable. Additionally, the combination of the seven different state and local taxes and fees, when applied to the broader taxable base, resulted in an overall lower tax rate on communications services. Consequently, the CST became a critical revenue source for local governments, and Communications Services Tax revenues are bonded by many jurisdictions.

Legislative and technological changes which have occurred over the past few years have resulted in an erosion of CST revenues to the state and local governments, diminishing the reliability of this revenue stream for future bonding needs. These changes have also resulted in like services being taxed differently depending on the service provider or method of sale, causing the very discrimination that the Communications Services Tax Simplification law was intended to prevent.

Recommendation

In light of the fact that any changes to the CST revenue stream not carefully conceived could cause serious financial harm to local government, legislation aimed at reforming the Communications Services Tax should:

- Be developed through consensus by a working group comprised of local governments, the communications industry and the state
- Remain a locally-controlled revenue stream
- Be carefully crafted to stabilize the currently diminished local government share of CST revenues and augment revenues by plugging the holes that have developed, in order to prevent further erosion and remediate any damage already done to government financial standing
- Remove competitive advantages by providing similar tax treatment to similar services, no matter the technology utilized nor method of delivery
- Provide transparency, such that the tax can easily be recalculated by the customer and audited by DOR
- Provide accountability, such that service providers that do not follow the rules are not compensated the same as those that do

LOCAL BUSINESS TAXES

Issue

A number of legislative initiatives were brought forward during the last legislative session that reduced or would have repealed the authority of municipalities to levy the local business tax. These initiatives would have reduced the effectiveness of Home Rule authority and local governments' ability to fund necessary operations, including public safety.

Analysis

Florida Statutes allow counties (FSS 205.032) and municipalities (FSS 205.042) to levy local business taxes, subject to certain conditions. These local business taxes are currently used by counties and municipalities to provide resources for a variety of services, including public safety and economic development. They have also been pledged as the principal funding source for repayment of debt. Loss of this source of revenue where it is used already as a pledge against debt could negatively impact the municipal bond market and result in downgrade of credit ratings for Florida local governments. Counties and municipalities have had the ability to levy this tax in compliance with the broad principle of home rule. The amount of local business taxes and the classifications of businesses are determined by the local governments.

In Fiscal Year 2009, municipalities in Florida generated \$120.7 million in local business taxes, and counties throughout the State generated in Fiscal Year 2010 another \$28.4 million in local business taxes. The data comes from the most recent compilations done by the Office of Economic and Demographic Research.

During the last legislative session, the Legislature passed HB 7125, which resulted in amending FSS 205.066 and creating 205.067, granting exemptions to employees of others and broker associates and sales associates, respectively, and a reduction in revenues to local governments around the State. Also, HB 1063, HB 4025 and SB 760 were all introduced and each of these would have repealed the authority of local governments to levy the local business tax. The repeal of the local business tax would result in the elimination of approximately \$150 million in revenues to local governments. This loss of revenues would require further reductions or elimination of services, or increases in the millage rate to compensate for such losses. An increase in the millage rate would therefore represent a tax shift from businesses to property owners, including residential and homesteaded property owners. To provide an estimate of the relationship of local business taxes to ad valorem revenues, the amounts stated above represent 2.8% of total ad valorem revenues for municipalities, and 0.3% for counties, for those respective years. A repeal of local business taxes is contrary to the spirit of Home Rule.

Furthermore, a more diverse revenue base is healthier for the long-term fiscal health of local governments as opposed to a less diverse revenue base, where a negative impact to one or a few revenue streams can be crippling to the revenues collected. The impact of the recession upon the ad valorem tax is a clear example, and a good reason why a more diverse revenue base is needed rather than a less diverse base even more dependent upon the ad valorem tax.

Recommendation

The Legislature should take no action which would eliminate or further restrict the local business tax, or constrains the use of this revenue stream.

SEPTEMBER 30 FISCAL YEAR-END FOR CLERK OF CIRCUIT COURT REMITTANCES TO STATE AND COUNTY

Issue

The current statutory language in essence results in two fiscal years for Florida Clerks of Circuit Court: June 30 for the remittance of state funds and September 30 for the remittance of county funds. This results in about four months of work preparing to close the two fiscal years versus only about two months of work preparing to close a single September 30 fiscal year.

Analysis

Having two fiscal years results in two fiscal year-end close outs. This increases the workload for Clerk's Accounting, Payroll, Purchasing, and operational staff involved in year-end closings. Prior to current law, "closing the books" required two months of work, but since it now has to be done twice, four months of work is required.

With only a September 30 year-end, financial staff would be able to concentrate on their core duties—collecting and disbursing fines, fees and service charges; paying employees; purchasing items for operations—in the most efficient manner. It might also allow a redeployment of staff from accounting functions to operational functions.

Recommendation

Revise Section 218.36, Florida Statutes, "County Officers; Record and Report of Fees and Disposition of same" as follows (see underlined text):

(1) Each county officer who receives any expenses or compensation in fees, commissions, or other remuneration shall keep a complete record of all fees, commissions, or other remuneration collected by that county officer and shall make an annual report to the board of county commissioners within 31 days of the close of his or her fiscal year. Such report shall specify in detail the purposes, character, and amount of all official expenses and the amount of net income or unexpended budget balance as of the close of the fiscal year. All officers shall prepare such reports and subscribe under oath as to their accuracy and propriety.

(2) On or before the date for filing the annual report, each county officer shall pay into the county general fund all money in excess of the sum to which he or she is entitled under the provisions of chapter 145. On or before the date for filing the annual report, the Clerk of the Circuit Court shall also pay into the Clerks of Court Trust Fund any unexpended budget balance of state appropriations for court-related functions. Whenever a tax collector has money in excess, he or she shall distribute the excess to each governmental unit in the same proportion as the fees paid by the governmental unit bear to the total fee income of his or her office. Any excess held by a property appraiser shall be divided into parts for each governmental unit which was billed and which paid for the operation of the property appraiser's office in the same proportion as the governmental units were originally billed. Such part shall be an advance on the current year's bill, if any.

STREAMLINE CLERK OF CIRCUIT COURT FUNDING / BUDGETING PROCESS

Issue

The Florida Constitution requires adequate funding of the court system. The Clerks of Circuit Court play a key role in having an effective and efficient court system. However, the established funding and budgeting process are interfering with the Clerks' efficient delivery of these services to the court system.

Analysis

The budgeting model established for funding Clerks needs improvement. Historically, Florida Statutes required Clerks to fund their offices with fines, fees and services charges specified by statutes and to send any excess collections to the state. In 2009 the Legislature changed this by requiring Clerks to transmit all collections to the state and to deposit monies designated to fund their operations into a state trust fund, only to have these monies redistributed to the Clerks who originally collected the funds. This created not only administrative inefficiencies and additional costs to the system, but subjected the monies deposited into the state trust fund to a statutorily required 8% service charge.

Section 28.36(10)(b), Florida Statutes, requires the Clerks to "true up" in the fourth quarter of the court fiscal year ending June 30, based on the results of actual "service units" versus projected "service units." This provision leaves the Clerks unprepared for the cyclical fluctuations in case filings and the cyclical nature of workload on continuing cases. Due to the fact that projected case counts are estimated nearly 18 months prior to the beginning of the fiscal year (July), the required adjustment is based on stale data that does not provide allowances for arbitrary and unpredictable patterns in case filings. For example, foreclosure case filings recently dwindled as a result of investigations into the foreclosure filing practices of some larger legal firms. At some point foreclosure filing may spike upward. Making personnel and other expenditure cutbacks based on a temporary decline in foreclosure activity hinders the Clerks' ability to quickly adjust when foreclosure cases return to a higher volume. Recovery from such cutbacks will take a significant amount of time as training personnel on the intricacies of the Clerk function further delays the court system and increases the backlog of cases. Prudent business practices suggest making reductions based on workload decline when all the relevant facts and circumstances are known. In this and similar scenarios, it is impossible to know the relevant facts and circumstances under the time parameters specified in the current statute.

Florida Statutes currently provide for funding based on service units, but do not provide a definition of service units. Section 28.36(4), Florida Statutes, provides that service units be developed by the Clerks of Court Operations Corporation (CCOC). Service units developed by the CCOC need to encompass new cases, continuing cases not closed from previous years, cases reopened for subsequent adjustment or correction (which frequently occurs in family cases and felony cases), appeals and clerical demands for summons' preparation, garnishments, child support issues, pro se assistance, cashing, bad debts collection effort, driver's license suspension for nonpayment of traffic citations, jury coordination and a myriad of other required processes. By improving the funding and budgeting process for Clerks, it should improve efficiency and lower overall costs.

Recommendation

The Legislature should return Clerks to the revenue-based budgeting model used prior to 2009. This more representative business-based model would permit Clerks to be funded based on the revenue they generate.

SALES TAX ON INTERNET TRANSACTIONS

Issue

The Supreme Court has ruled that states cannot require businesses to collect and remit sales taxes if a business does not maintain a physical presence, or nexus in the state. The basis for this decision was that requiring Internet-based businesses to collect and remit sales taxes would impose an undue burden on the businesses because of the many variations in state and local government sales tax rates, exemptions, and structures nationwide.

Analysis

Many Internet-based businesses have a competitive advantage over in-state businesses, since sales tax is usually not collected on Internet transactions if a business does not maintain a physical presence in the state. This results in billions of dollars in lost revenue as well as lost opportunities for economic growth in the state. Sales taxes should be paid on all transactions regardless of how a sale is made in order to provide a level playing field for all businesses.

According to the “Report and Recommendations of the Florida Tax Watch Government Cost Savings Task Force for Fiscal Year 2012-2013”, the Center of Business and Economic Research at the University of Tennessee estimated Florida’s sales tax losses from uncollected remote sales at \$1.48 billion for FY2011-2012. The Tax Watch Report further estimates another \$100-200 million in losses in local taxes, based upon data from the US Census Bureau. These sales also represent lost opportunities to in-state businesses that impact job creation, economic development, and tax fairness throughout the state.

In March 2000, a group of public and private entities formed the Streamlined Sales Tax Project with the goal of simplifying state and local tax systems in order to encourage Internet-based businesses to collect and remit sales taxes on all transactions. As a result, the Project developed a Streamlined Sales and Use Tax Agreement (SSUTA) and sales tax collection system, which has been adopted by 24 states.

Once a state complies with the SSUTA, businesses in that state may voluntarily use the related sales tax system to collect and remit remote sales taxes to the states in which their customers reside. The system reduces the sales tax collection burden on Internet-based businesses because the system provides details of all sales tax rates and exemptions within each state.

Although legislation was filed for the 2012 regular legislative session (SB 1514 and HB 861) to bring Florida in compliance with the SSUTA, it did not pass. Due to the recession’s continued impact on the state’s budget, there is a need to bring Florida into compliance with the SSUTA. This would enable the state to collect taxes that otherwise would not have been received from remote sellers and which can be used to provide economic growth by preserving jobs.

Recommendation

The Legislature should adopt laws, and the Department of Revenue should adopt rules and regulations such as the Streamlined Sales and Use Tax Agreement that do not discriminate against brick and mortar businesses and that recapture lost revenue and growth opportunities.

BED TAX ON INTERNET SALES OF LODGING

Issue

Current law authorizes five separate tourist development taxes on transient rental transactions. It is the Legislature's intent that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium for a term of six months or less is exercising a taxable privilege, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of section 212, Florida Statutes. The online travel companies do not believe existing laws apply to the facilitation of their online bookings.

Analysis

The use of online hotel booking companies has increased greatly over the past several years. Online travel companies contract to pay discounted rates to hotels for rooms that are then sold over the Internet to the intermediaries' customers at higher prices. Under current practices, state and local sales tax and local tourist-related taxes are collected and remitted by the hotels on the discounted rates paid by the Online travel companies to the hotels and not on the higher amounts paid by the customers occupying the rooms. As a result, state and local governments are not receiving both sales tax and tourist-related tax revenues on the entire cost of the transient rental paid by customers. This practice has resulted in lost revenues to local governments, excess profits to Internet booking services, and an un-level playing field when all tax savings are passed-on to customers relative to hotels and motels that sell directly to the public.

Recommendation

"Bed tax" legislation is necessary to clarify existing language that the tax is due on the total amount paid by the consumer and it is irrelevant which medium a consumer chose to book the room. Reinforce fair and equitable tax treatment among all taxpayers in this state.

Sample Legislative Language

Section 1. Subsections (8) and (9) are added to section 212.03, Florida Statutes, to read:

212.03 Transient rentals tax; rate, procedure, enforcement, exemptions.

(8)(a) For purposes of this section, ss. 125.0104, 125.0108, and 212.0305, and chapter 67-930, Laws of Florida, as amended, the business of renting, leasing, letting, or granting a license to use transient rental accommodations include charging or receiving a payment consisting of, in any part, or any amount collected from the customer for the occupancy, use or possession of the accommodation, or the right to occupy, use or possess the transient accommodation located in the state during the course of engaging in any of the following activities:

1. Offering information regarding the availability of transient rental accommodations located in this state;
2. Disclosing or establishing the amount paid for transient rental accommodations located in this state;
3. Assisting in making a reservation for transient rental accommodations located in this state; or
4. Participating in arranging for the occupancy of transient rental accommodations located in this state on behalf of another person.

(b) The terms "total rental charged" as used in this section, "total consideration" as used in ss. 125.0104 and 125.0108, "consideration" as used in s. 212.0305, and "rent" as used in chapter 67-930, Laws of Florida, as amended, have the same meaning and include amounts charged or received by a dealer in connection with an activity described in paragraph (a) and amounts charged by a person required to collect tax which includes every operator of a transient rental accommodation and every vendor of taxable tangible personal property or services located in this state for the occupancy, use, or possession of an accommodation, or the right to occupy, use, or possess an accommodation. Such amounts include cash, credits, property, goods, wares, merchandise, services, or other things of value, without deduction for separately identified charges, surcharges, fees, or reimbursements, unless specifically excluded under paragraph (c).

(c) The terms "total rent" as used in this section, "total consideration" as used in ss. 125.0104 and

125.0108, "consideration" as used in s. 212.0305, and "rent" as used in chapter 67-930, Laws of Florida, as amended, do not include:

1. Mandatory charges imposed for the availability of communications services; or
2. Separately stated taxes that are remitted to the taxing authority imposing the tax.

(9)(a) A person who engages in activities described in paragraph (8)(a) shall register with the department and each self-administering local government and collect and remit taxes on the total rent pursuant to this section, total consideration pursuant to ss. 125.0104 and 125.0108, consideration pursuant to s. 212.0305, and rent pursuant to chapter 67-930, Laws of Florida. An owner, owner's representative, or operator providing transient accommodations in this state may not enter into an agreement with any person intending to engage in the business activities described in paragraph (8)(a) concerning such accommodations unless such person has registered as a dealer pursuant to this chapter, has provided a resale certificate and has agreed in writing with the owner, owner's representative, or operator to truthfully collect and remit tax on the total amount due on the rental of transient accommodations located in this state.

(b) The department may provide by rule for a single registration with the department by a dealer engaged in the activities described in paragraph (8)(a) for all political subdivisions for which the tourist development tax is collected by the department. The department need not require separate registrations for each individual location but will require a separate registration per county where transient rental accommodations are located for a dealer who is not an owner or operator. (This way the FDOR can easily distribute the county surtax and sales tax portion as applicable.) However, a dealer engaged in the activities described in paragraph (8)(a) must register with each political subdivision that collects its own tourist development tax. Such dealer may file consolidated returns pursuant to s. 212.11(1)(e).

(c) Each dealer engaged in the activities described in paragraph (8)(a) shall add the amount of the taxes imposed by this section and ss. 125.0104, 125.0108, and 212.0305 and chapter 67-930, Laws of Florida, as amended, to the total rent and shall state the taxes separately from the price of the tangible personal property or services on all invoices. The tax shall be due and payable at the time of receipt of the payment in the manner provided for dealers pursuant to this chapter. The combined amount of taxes due under ss. 125.0104 and 125.0108, and chapter 67-930, Laws of Florida, as amended, shall be stated and identified as local tax, and the tax imposed pursuant to this section shall be stated and identified as sales tax.

Section 2. Paragraph (m) is added to subsection (2) of section 212.06, Florida Statutes, to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.

(2)(m) "Dealer" also means any person required to collect tax who pursuant to an agreement with an owner, owner's representative, or operator of a transient rental accommodation located in this state and incident to the sale, lease, or rental of such transient accommodations, receives a payment consisting of, in any part, an amount subject to tax under subsection (1) during the course of engaging in any of the following activities:

1. Offering information regarding the availability of transient rental accommodations located in this state;
2. Disclosing or establishing the amount paid for transient rental accommodations located in this state;
3. Assisting in making a reservation for transient rental accommodations located in this state; or
4. Participation in arranging for the occupancy of transient rental accommodations located in this state on behalf of their customers.

Sections 3, 4, and 5 are added to section 212.06, Florida Statutes, to read:

Section 3. The Department of Revenue may adopt emergency rules to implement this act. These rules may prescribe the necessary forms and procedures that apply to the transient rentals tax including provisions to ensure the timely registration, collection, and remittance of the taxes imposed by state law on transient rentals. Notwithstanding any other law, the emergency rules shall remain in effect for six months after the date of adoption of the rules or the date of final adoption, whichever occurs later.

Section 4. For transactions that occurred prior to the effective date of this act, it is not the intent of the Legislature to affect the interpretation of tax liability under the law applicable to those transactions.

Section 5. This act shall take effect July 1, 2013.

ALLOWING PRICE IN THE CONSULTANTS COMPETITIVE NEGOTIATION ACT

Issue

Local governments are not permitted to request price proposals before selecting a provider for certain professional services.

Analysis

Section 287.055, Florida Statutes, titled the Consultants Competitive Negotiation Act (the “Act”), governs the procurement of architecture, engineering, landscape architecture, mapping and surveying services by state and local agencies. The Act diminishes state and local government leverage in negotiations and is in conflict with other standard competitive procurement practices that routinely consider price in a purchase decision. A purchase decision also affects actual construction projects resulting from the services mentioned above.

The National Institute of Governmental Purchasing, Inc, supports legislation amending Florida Statute 287.055 to provide public purchasing officials the option of evaluating top firms based on a best overall basis that takes compensation and qualifications into account when evaluating potential professional service providers for award of government contracts. While price should not be the primary factor for award, price should at least be permitted as one of the factors considered when obtaining these services.

Previously proposed language did not require that price be considered, but eliminated the prohibition against doing so. State and local governments would have the discretion to include or exclude price considerations during the competitive selection process.

Recommendation

The Legislature should enact legislation that would allow the option to include pricing as a consideration prior to selection of a service provider.

PUBLIC PERSONNEL RECORDS

Issue

Current law exempts certain public employees' personal information from public disclosure, but all other public employees' personal information remains open for inspection, thus subjecting these employees to instances of possible harassment and identity theft.

Analysis

Section 119.071(4)(d), Florida Statutes, exempts the disclosure of personal information related to certain public employees, including: public safety officers, judges, code enforcement officers and a few other positions. The rationale for this disclosure exemption is that providing access to personal and familial information is unnecessary to evaluate or monitor the provision of government services, except when related to evaluating an individual's qualifications for employment. However, all public employees should receive this protection and not just selected employees.

Information related to evaluating an employee's fulfillment of their job responsibilities and duties should be made available for public inspection; personal information should not. Harassment, in this digital age, includes not only the potential for physical harm but also that of identity theft. Public employees have a right to protection from personal harm of any sort stemming from the workplace, which could result if personal information, such as telephone numbers, family member names, addresses, emergency contact names, etc. is disclosed. Unfortunately, transparency in government has rendered public employees especially vulnerable to unscrupulous individuals who have access to public records. The Federal Trade Commission cites that as many as nine million Americans have their identities stolen each year. Identity thieves may drain their victims' accounts, damage their credit, and even endanger their medical treatment. It is unreasonable to subject employees to these types of personal threats, simply because they choose jobs that serve the public.

Recommendation

Section 119.071(4)(d), Florida Statutes, should be amended to provide privacy protection to all public employees rather than providing protections to only a few classifications of employees.

Sample Legislative Language

Section 1. Subparagraph 2. of paragraph (d) of subsection (4) of section 119.071, Florida Statutes, is amended to read:

119.071 General exemptions from inspection or copying of public records.—

(4)(d)1.f. The home addresses, telephone numbers, and photographs of current or former employees ~~human resource, labor relations, or employee relations directors, assistant directors, managers, or assistant managers of any local government agency or water management~~ special district ~~whose duties include hiring and firing employees, labor contract negotiation, administration, or other personnel-related duties;~~ the names, home addresses, telephone numbers, and places of employment of the spouses and children of such personnel; and the names and locations of schools and day care facilities attended by the children of such personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

Florida Government Finance Officers Association
School of Governmental Finance Committee
2012-2013



2012-2013

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Andy Waitman

*sub-chairs

Agenda Item Request

TRAINING LEADERS THROUGH EDUCATION

Accomplishments, Plans and Thoughts:

1. Courses:
 - a. Descriptions and Calendar
 - b. Hands-on component, vocabulary, reading lists
2. Attendance/Registration Figures
3. Venue Experience:
 - a. 10 "Success" Posters
 - b. Family Extra-Curricular Fun Activities list
 - c. Hospitality Suite Theme Nights
 - d. Actors from Sarasota High School
 - e. Cocktail Reception
 - f. Golf Outing
 - g. Unofficial Fun Run/Walk
4. CGFO CUP

Attachments:

None

Recommended Action:

None – Informational Only
Some events may have an impact on the budget?

Lee Huffstutler

Lee Huffstutler

November 14, 2012

Date



2012-2013

CHAIRPERSON

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Kevin Stork
David Ward

Meeting Date: November 14, 2012

Title of Item: Committee Update

Executive Summary, Explanation or Background Information on

1. Reviewing On-line Resource Manual
2. Committee call scheduled for Tuesday November 27.

Recommended Action:

John McKinney

John McKinney

November 5, 2012

Date



Florida Government Finance Officers Association, Inc.
Webinar Committee
2012-2013

CHAIR

Steve Chapman
schapman@nlauderdale.com

BOARD LIAISON

Ted Sauerbeck

COMMITTEE MEMBERS

Mark Fostier
Barry Skinner

Meeting Date: November 14, 2012

Title of Item: Committee Report: Webinar Committee

Executive Summary, Explanation or Background:

The GASB Reporting Standards Update Webinar was held on Thursday, October 25, 2012 with 484 attending.

Recommended Action:

Steve Chapman
Chair

November 2, 2012
Date

2011-2012
FGFOA Webinars

DATE	TOPIC	CPE	SPEAKER	MODERATOR	SPEAKER LOCATION	REGISTERED	AUDITED ATTENDEES
August 18, 2011	Investment Topic #1: Traditional Investment Choices and Emerging Alternatives	TB	Steven Alexander & David Jang	Rob Garner	FLC Orlando	473	341
September 14, 2011	Investment Topic #2: Safety, Liquidity and Yield in a Low Interest Rate Environment	TB	Dustin Heintz & James Womack	Rob Garner	FLC Orlando	439	354
October 13, 2011	Investment Topic #3: How to Manage Your Investments and F.S Responsibilities from a Small to Medium Government's Perspective	TB	Jeff Larson & Mark Mason	Steven Chapman	FLC Orlando	327	265
December 1, 2011	New Accounting and Auditing Standards Affecting State and Local Governments	AA	Lynda Dennis	Rob Garner	FLC Orlando	611	529
December 15, 2011	Investment Topic #4: The Current Market for Treasury Management & Your Cash Flow Modeling	TB	Mitchell York & Jeff Huenink	Rob Garner	All Remote St. Pete	315	237
January 26, 2012	Priority Driven Budgeting: An Alternative to Incremental Budgeting	TB	Steven Chapman	Rob Garner	All Remote North Fort Lauderdale:	509	441
February 16, 2012	Pension Reform	TB	Chris Lyons, Jim Linn, James Rizzo	Rob Garner	All Remote: Ft Lauderdale, Sarasota, Tallahassee	525	477
March 8, 2012	"Employment Tax Updates and Common Audit Issues"		Sheree Cunningham	Rob Garner	Clearwater	582	453
April 25, 2012	Audit General Update	AA	Anita Marlowe & Beau Brooks	Rob Garner	Tallahassee	670	542
July 24, 2012	Legislative Update	TB	Davin Suggs and Amber Hughes	Steven Chapman	Tallahassee	531	378
August 22, 2012	Investing Fl. Public Funds	TB	Scott Prickett, Glenn Scott, Julie Hughes and David Jang	Steven Chapman	Orlando	567	434
October 25, 2012	GASB Update	AA	William Blend	Barry Skinner	All Remote	588	484
						6137	4935

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Office Tallahassee

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