



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

P.O. Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, Florida 32302-2270
Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: www.fgfoa.org

2015-2016 OFFICERS

President

BARRY SKINNER, CPA, CGFO, CPFO
Deputy Director-Finance & Accounting
Orange County Comptroller's Office
(407) 836-5719
barry.skinner@occompt.com

President - Elect

SARAH KOSEK, CPA, CGFO, CPFO
Deputy Finance Director
The Villages Community Development Districts
(352) 753-0421
Sarah.Koser@DistrictGov.org

Secretary - Treasurer

LINDA S. HOWARD, CPA, CTP, MBA
Finance Bureau Chief
Southwest Florida Water Management District
(321) 796-7211 ext 4122
Linda.Howard@swfwmd.state.fl.us

DIRECTORS

KIMBALL ADAMS, CPA
Director of Finance
City of Largo
(727) 587-6747
kadams@largo.com

KEN BURKE, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County - CCC
(727) 464-3341
kburke@pinellascounty.org

NICOLE GASPARRI, CGFO
Organizational Program Manager
City of Boca Raton
(561) 789-8236
ngasparri@myboca.us

JONATHAN C. MCKINNEY, CGFO
Director of Finance
City of Edgewater
(386) 424-2400 ext. 1301
jmckinney@cityofedgewater.org

BINH NGUYEN, CGFO
Budget Manager
Lake County - BCC
(352) 343-9823
bnguyen@lakecountyfl.gov

SHANNON RAMSEY-CHESSMAN, CPA, CGFO
Chief Operating Officer of Finance
Clerk & Comptroller - Palm Beach County
(561) 355-4277
slramsey@mypalmbeachclerk.com

JAMIE ROBERSON, CGFO
Chief Financial Officer
Osceola County Property Appraiser
(407) 742-5172
jrob@property-appraiser.org

MARILYN D. ROSETTI, CPA
Audit Manager
Florida Auditor General - Tallahassee
(850) 412-2902
marilynrosetti@aud.state.fl.us

JEANNIE GARNER
Executive Director

September 28, 2015

David Bean, Director of Research and Technical Activities
Governmental Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116
Via email: director@gasb.org

Re: Project No. 3-28E

Dear Mr. Bean:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the Government Accounting Standard Board's (GASB) Invitation to Comment on the Exposure Draft Project No. 3-28E related to Blending Requirements for Certain Component Units (ED). These comments were prepared based on a review by the FGFOA members, its Technical Resources Committee, and the Board of Directors.

We agree with the additional blending criterion established in this ED which would require a not-for-profit corporation to be included as a blended component unit if the primary government is its sole corporate member.

We also agree with excluding certain not-for-profit component units included under the provisions of Statement No. 39. The primary government is not financially accountable for these organizations, and, inclusion of such organizations within the scope of this ED would be contrary to the financial accountability basis for blending in Statement No. 14.

We would like to thank the GASB for its efforts in preparing the ED and for the opportunity to respond. Feel free to contact me at (407) 836-5719 or barry.skinner@occompt.com.

Sincerely,

Barry Skinner, CPA, CGFO, CPFO
President