



Florida Government Finance Officers Association, Inc  
Meeting of the Board of Directors

**Friday, January 20, 2023**

**World Golf Village Renaissance St. Augustine Resorts  
St. Augustine  
Troon Room**

**9:00 am**



# FGFOA Mission

**The FGFOA is dedicated to being your professional resource by providing opportunities through Leadership, Education, Networking and Information**

## **Leadership**

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements

## **Education**

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

## **Networking**

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

## **Information**

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members



# **FGFOA BOARD OF DIRECTORS MEETING AGENDA**

**DATE/TIME:**     **January 20, 2023**  
                      **9:00 am**  
                      **Troon Room**

- I.    Call to Order – Jonathan McKinney, President**
- II.   Roll Call**
- III.   Consideration of Minutes – November 4, 2022**
- IV.   Report of Officers**
  - A. President – Jonathan McKinney**
    - 1. 2023 Annual Conference Schedule**
    - 2. Evolution of Local Chapters**
    - 3. Appointment to the Lifetime Achievement Award Committee**
  - B. President Elect – Frank DiPaolo**
    - 1. 2023 SOGF Chair**
  - C. Secretary Treasurer – Rip Colvin**
    - 1. Financial Report**
- V.    Executive Director – Paul Shamoun**
  - 1. Amendment to the Policies & Procedures**
  - 2. Membership Report**
  - 3. Investment Report**
- VI.   Committee Chairs**
  - 1. Local Chapter President Ad-Hoc Sub-Committee – Bill Spinelli**
    - a. Treasure Coast FGFOA Bylaw Change**
  - 2. Certification Committee – Jeremy Baker**
    - a. Committee Update**

**b. CGFO Testing Options**

- 3. Conference Program Committee – Lorrie Brinson**
  - a. Annual Conference Program Template**
  - b. 2023 Annual Conference Professional**
- 4. Educational Programs Committee – Anna Otiniano**
  - a. Committee Update and Committee Manual Update**
- 5. Event Host Committee – Sharon Almeida**
- 6. Professional Development Committee – Lewis Chazan**
  - a. Committee Update**
- 7. Technical and Legislative Resources Committee – Co-Chair, Derek Noonan and Co-Chair, Stephen Timberlake**
  - a. Committee Update**
  - b. Basic Resource Manual**

**VII. Other Business**

- VIII. Next Meeting – Friday, March 31, 2023, Embassy Suites 8978 International Drive**

# ATTENDANCE - FGFOA BOARD MEETING

January 20, 2023

<u>NOT</u> <u>PRESENT</u>	<u>PRESENT</u>

## OFFICERS

Jonathan McKinney  
Frank DiPaolo  
Rip Colvin


## DIRECTORS

Melissa Burns  
Bryan Cahen  
Nicole Jovanovski  
Missy Licourt  
Olga Rabel  
Rebecca Schnirman  
William Spinelli  
Kelly Strickland

## 1st Term

2019-2022  
2020-2023  
2022-2025  
2021-2024  
2020-2023  
2022-2025  
2018-2021  
2018-2021

## 2nd Term

2022-2025  
  
  
  
  
  
2021-2024  
2021-2024

## 3rd Term

## IMMEDIATE PAST PRESIDENT

--	--

Shannon Ramsey-Chessman

## COMMITTEE CHAIRS


Jeremy Baker  
Lorrie Brinson  
Anna Otiniano  
Sharon Almeida  
Lewis Chazan  
Nicole Gasparri  
Derek Noonan, Co-Chair  
Stephen Timberlake, Co-Chair

Certification Committee  
Conference Program Committee  
Educational Programs Committee  
Event Host Committee  
Professional Development Committee  
2022 SOGF Committee  
Technical and Legislative Resources Committee  
Technical and Legislative Resources Committee

## CHAPTER PRESIDENTS


Jim Cooke  
Tim Villarosa  
Anthony Cobb  
Brett Allmond  
Lynn Stone  
Cathy Larson  
Melissa Licourt  
Rebecca Tew  
Mindy Miller  
Annette Otiniano  
Cindy Emshoff  
Cary Myers  
Jennifer Hill  
Lory Irwin

Big Bend Chapter  
Central Florida Chapter  
Florida First Coast Chapter  
Gulf Coast Chapter  
Hillsborough Chapter  
Nature Coast Chapter  
North Central Florida Chapter  
Palm Beach Chapter  
Panhandle Chapter  
South Florida Chapter  
Southwest Chapter  
Space Coast Chapter  
Treasure Coast Chapter  
Volusia Flagler Chapter

## OTHERS IN ATTENDANCE


Paul Shamoun  
Jill Walker  
Karen Pastula

Florida League of Cities  
Florida League of Cities  
Florida League of Cities

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**November 4, 2022**

The meeting of the FGFOA Board of Directors took place at the Embassy Suites by Hilton, on Friday, November 4, 2022.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Jonathan McKinney, Finance Director, City of Port Orange  
Director, Bryan Cahen, Budget Director, City of Weston  
Director, Nicole Jovanovski, Director of Finance, Sarasota County  
Director Melissa Licourt, Budget Director, St. Johns River Water Management District  
Director, Olga Rabel, Inspector General, Clay County Clerk of the Circuit Court and Comptroller  
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County  
Director, Bill Spinelli, Chief Financial Officer, Brevard County Sheriff's Office

**COMMITTEE CHAIRS**

Jeremy Baker, Certification Committee (by phone at 10:00 a.m.)  
Sharon Almeida, Event Host  
Lewis Chazan, Professional Development  
Nicole Gasparri, School of Governmental Finance  
Derek Noonan, Co-Chair, Technical and Legislative Resources  
Stephen Timberlake, Co-Chair, Technical and Legislative Resources

**STAFF**

Paul Shamoun, Florida League of Cities  
Jill Walker, Florida League of Cities  
Karen Pastula, Florida League of Cities

**CALL TO ORDER**

There being a quorum, President McKinney called the November 4, 2022, meeting of the FGFOA Board of Directors to order at 9:07 a.m.

**PRESIDENT REPORT Minutes**

President McKinney presented the minutes from the August 19, 2022, and October 12, 2022, FGFOA Board meetings for review.

**Ms. Rabel moved, seconded by Ms. Licourt, to accept the minutes from the August 19, 2022, and October 12, 2022, FGFOA Board meetings editing the motion being made from Ms. Licourt to Ms. Burns under the Educational Programs Committee report for August 19, 2022. Motion passed unanimously.**

**Appointment to Audit Committee**

President McKinney made his appointments to the 2022-2023 Audit Committee choosing Shannon Ramsey-Chessman, Immediate Past President, Rip Colvin, Secretary-Treasurer and Jamie Roberson as the at-large member.

**Mr. Cahen moved, seconded by Ms. Licourt, to approve the Audit Committee appointments as presented. Motion passed unanimously.**

## **PRESIDENT-ELECT REPORT**

### **Appointment to Nominating Committee**

President-Elect DiPaolo made his appointments to the 2022-2023 Nominating Committee which will be Diane Reichard, City of Plant City, and Laura Reece, City of Fort Lauderdale.

**Ms. Rabel moved, seconded by Ms. Licourt, to approve the Nominating Committee appointments as presented. Motion passed unanimously.**

## **SECRETARY/TREASURER REPORT**

### **June 30, 2022 Financial Statements**

Mr. Shamoun presented the June 30, 2022, Financial Statements for review and approval.

**Mrs. Schnirman moved, seconded by Mrs. Jovanovski, to approve the June 30, 2022, Financial Statements as presented. Motion passed unanimously.**

## **EXECUTIVE DIRECTOR REPORT**

Mr. Shamoun spoke with the Board about the League-wide initiative to look at enhancing the exhibit hall experience for vendors. This is something the League will be working on during the year with any recommendations to be implemented at the 2024 conference. Mr. Shamoun then presented the Membership and Investment reports for review.

## **COMMITTEE CHAIR REPORT**

### **Annual Conference Committee**

Mrs. Jovanovski gave the Annual Conference Committee report on behalf of the committee chair. She presented a tentative schedule for the upcoming 2023 Annual Conference for review. The committee would like to send out a member survey on a preference for scheduling Ethics. No motion was needed. The committee suggested taking headshots for attendees at the upcoming Annual Conference. The details are yet to be decided, but the Board gave the committee a green light to pursue this option.

### **Educational Programs Committee**

Mrs. Schnirman presented the Updated Educational Programs Committee Manual for review. The committee currently offers one webinar per month on average. However, they also recommended adding a second webinar in the following months: December, January, February, April, and May. The Board approved of the additional webinars as submitted by the committee, but no motion is necessary.

### **Certification Committee**

Mr. Baker attended by phone to present the Certification Committee report. He gave an update on CGFO testing noting many issues regarding a consistent method to keep review and test questions updated and monitored; to determine frequency of review and testing opportunities; the method of the testing; and what the motivation is for a change to the testing method. After discussion the Board decided to table these items until the January 20, 2023, Board meeting. However, a survey regarding preferred testing dates for 2023 is allowed to go out to current CGFO's; no motion is needed.

He then presented a requested amendment to the current Certification Committee policy which would allow retired CGFO's to fully participate as active members. It clarifies the intent of Retired CGFO's to fully participate on the Certification Committee.

**Ms. Licourt moved, seconded by Ms. Rabel, to clarify that a retired CGFO which is in good standing as a current FGFOA member may be fully involved on the CGFO committee. Motion passed unanimously.**

**Event Host Committee**

Mrs. Almeida gave the Event Host Committee report with an update for the Annual Conference Tuesday Night Event presenting a cost estimate on two options previously approved by the Board. After a thorough discussion of the options, it was decided that the Sea World proposal presented the combination of experience for the members and cost. No motion is needed as this option is within the currently approved budget for the Tuesday Night Event.

**Professional Development Committee**

Mr. Chazan gave the Professional Development Committee report noting that sub-committees have been established to meet the Committee goals for this year.

**NEXT MEETING**

The next meeting of the Board of Directors will be held on Friday, January 20, 2023, at the World Golf Village Renaissance St. Augustine Resort in St. Augustine, FL.

**ATTEST:**

---

**Rip Colvin, Secretary/Treasurer**





# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors - President

### Agenda Item

2022-2023

**Meeting Date:** January 20, 2023

#### BOARD OF DIRECTORS

**Title of Item:** 2023 Annual Conference Schedule

#### OFFICERS

##### **President**

Jonathan McKinney

#### **Executive Summary, Explanation or Background:**

##### **President-Elect**

Frank DiPaolo

1. Ethics Course
2. Business Meeting
3. Leadership Meeting

##### **Secretary/Treasurer**

Rip Colvin

#### **Recommended Action:**

#### DIRECTORS

For review and approval

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

*Jonathan McKinney*

01/06/2023

Olga Rabel

**Jonathan McKinney, President**

**Date**

Rebecca Schnirman

William Spinelli

Kelly Strickland



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors - President

### Agenda Item

2022-2023

**Meeting Date:** January 20, 2023

#### BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Jonathan McKinney

###### **President-Elect**

Frank DiPaolo

###### **Secretary/Treasurer**

Rip Colvin

##### DIRECTORS

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

Olga Rabel

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Title of Item:** Appointment to the Lifetime Achievement Award Committee

#### **Executive Summary, Explanation or Background:**

The Lifetime Achievement Award Committee consists of two Past Presidents, one FGFOA Officer, one current Board member and one member of the FGFOA at-large appointed by the President. The Committee may recommend one candidate from among the nominations received based upon the four criteria for the award. The recommendation of the Committee must be approved by the Officer on the Committee. The Lifetime Achievement Award Committee for 2022-2023 will consist of following members:

1. Shannon Ramsey-Chessmen – Past President
2. Ken Burke – Past President
3. Frank DiPaolo, President-Elect - Officer
4. Bryan Cahen –, current Board member
5. Mike Florio – member at-large

#### **Recommended Action:**

For review and approval

*Jonathan McKinney*

**Jonathan McKinney, President**

01/06/2023

**Date**



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors – President-Elect

### Agenda Item

2022-2023  
BOARD OF DIRECTORS

**OFFICERS**  
**President**

Jonathan McKinney

**President-Elect**  
Frank DiPaolo

**Secretary/Treasurer**  
Rip Colvin

**DIRECTORS**

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

Olga Rabel

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 20, 2023

**Title of Item:** 2023 SOGF Chair Selection

**Executive Summary, Explanation or Background:**

It is the responsibility of the President-Elect to nominate a Chairperson for the School of Government Finance (SOGF) Committee. I am nominating Elizabeth Walter, Budget & Grants Manager for the South Florida Regional Transportation Authority as the Chairperson for the 2023 SOGF Committee.

Elizabeth was highly recommended by current Chairperson Nicole Gasparri and I am certain that she will lead the committee to conduct a great event this year.

**Recommended Action:**

Approval the nomination of Elizabeth Walter as the Chairperson for the 2023 SOGF Committee.

**Frank DiPaola**

**Frank DiPaolo, President-Elect**

**January 3, 2023**

**Date**



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors – Secretary/Treasurer Agenda Item

### 2022-2023 BOARD OF DIRECTORS

#### OFFICERS

##### **President**

Jonathan McKinney

##### **President-Elect**

Frank DiPaolo

##### **Secretary/Treasurer**

Rip Colvin

#### DIRECTORS

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

Olga Rabel

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 20, 2023

**Title of Item:** September 30, 2022, Financial Statements

#### **Executive Summary, Explanation or Background:**

Attached are the September 30, 2022, Financial Statements.

#### **Recommended Action:**

For review

*Rip Colvin*

January 6, 2023

**Rip Colvin**

**Date**

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Comparative Statement of Financial Position September 30, 2022

	9/30/2022	6/30/2022	3/31/2022	12/31/2021	9/30/2021
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash - Capital City Bank	560,323	765,555	775,684	520,735	619,846
Investments - Vanguard	16,834	16,749	16,723	16,722	16,721
Investments - CDs	195,555	195,549	195,542	195,039	195,032
Accounts Receivable	12,055	8,010	1,935	440	2,365
Interest Receivable	248	134	23	405	279
Prepaid Expenses	0	6,508	12,802	0	0
Prepaid Conference Expenses	0	0	12,561	4,811	4,811
Prepaid School of Gov Financial Expenses	0	0	0	0	3,705
Deposits	1,050	1,000	86,298	51,858	32,808
<b>Total Current Assets</b>	<b>786,065</b>	<b>993,505</b>	<b>1,101,568</b>	<b>790,010</b>	<b>875,567</b>
<b>Equipment:</b>					
Computer Equipment	2,162	2,162	2,162	2,162	2,162
Less: Accumulated Depreciation	(2,114)	(2,098)	(2,066)	(2,035)	(2,003)
<b>Net Equipment</b>	<b>48</b>	<b>64</b>	<b>96</b>	<b>127</b>	<b>159</b>
<b>Other Assets</b>					
Deposits	4,000	4,000	5,000	2,500	7,750
<b>Total Other Assets</b>	<b>4,000</b>	<b>4,000</b>	<b>5,000</b>	<b>2,500</b>	<b>7,750</b>
<b>Total Assets</b>	<b>790,113</b>	<b>997,569</b>	<b>1,106,664</b>	<b>792,637</b>	<b>883,476</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current Liabilities:</b>					
Deferred Income	0	0	293,115	0	126,870
Accounts Payable	40,758	450,227	89,584	51,300	45,873
<b>Total Current Liabilities</b>	<b>40,758</b>	<b>450,227</b>	<b>382,699</b>	<b>51,300</b>	<b>172,743</b>
<b>Unrestricted Net Assets</b>	<b>749,355</b>	<b>547,342</b>	<b>723,965</b>	<b>741,337</b>	<b>710,733</b>
<b>Total Liabilities and Unrestricted Net Assets</b>	<b>790,113</b>	<b>997,569</b>	<b>1,106,664</b>	<b>792,637</b>	<b>883,476</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Activities For the Three Months Ended September 30, 2022

	----- QTR 1 7/1/2022 to 9/30/2022	----- QTR 2 10/1/2022 to 12/31/2022	---ACTUAL--- QTR 3 1/1/2023 to 3/31/2023	----- QTR 4 4/1/2023 to 6/30/2023	----- YTD 7/1/2022 to 9/30/2022	---BUDGET--- AMENDED 7/1/2022 to 6/30/2023	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
<b>REVENUES</b>								
Membership Dues	119,850	0	0	0	119,850	150,000	80%	(30,150)
Investment Income	205	0	0	0	205	4,000	5%	(3,796)
Annual Conference	0	0	0	0	0	700,500	0%	(700,500)
School of Governmental Finance	119,675	0	0	0	119,675	137,205	87%	(17,530)
Pre Conference Seminars	0	0	0	0	0	25,000	0%	(25,000)
Leadership FGFOA	0	0	0	0	0	19,900	0%	(19,900)
Boot Camps	12,760	0	0	0	12,760	92,400	14%	(79,640)
CGFO Fees	11,150	0	0	0	11,150	36,000	31%	(24,850)
<b>TOTAL REVENUES</b>	<b>263,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,640</b>	<b>1,165,005</b>	<b>23%</b>	<b>(901,366)</b>
<b>EXPENSES</b>								
Professional Services:								
Florida League of Cities, Inc.	33,250	0	0	0	33,250	133,000	25%	(99,750)
Auditor Fees	0	0	0	0	0	14,000	0%	(14,000)
Total - Professional Services	33,250	0	0	0	33,250	147,000	23%	(113,750)
Meeting Expenses:								
Board of Directors	3,761	0	0	0	3,761	36,500	10%	(32,739)
Strategic Planning	0	0	0	0	0	6,000	0%	(6,000)
GFOA Conference	0	0	0	0	0	7,500	0%	(7,500)
GFOA Reception	0	0	0	0	0	7,500	0%	(7,500)
Total - Meeting Expenses	3,761	0	0	0	3,761	57,500	7%	(53,739)

	----- QTR 1 7/1/2022 to 9/30/2022	----- QTR 2 10/1/2022 to 12/31/2022	---ACTUAL--- QTR 3 1/1/2023 to 3/31/2023	----- QTR 4 4/1/2023 to 6/30/2023	----- YTD 7/1/2022 to 9/30/2022	---BUDGET--- AMENDED 7/1/2022 to 6/30/2023	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
Training/Education:								
Conference Expenses	0	0	0	0	0	741,900	0%	(741,900)
School of Governmental Finance	2,330	0	0	0	2,330	122,850	2%	(120,520)
Pre Conference Seminars	0	0	0	0	0	22,000	0%	(22,000)
Leadership FGFOA	0	0	0	0	0	60,950	0%	(60,950)
Boot Camps	0	0	0	0	0	72,600	0%	(72,600)
CGFO Expenses	0	0	0	0	0	29,000	0%	(29,000)
NASBA Fees	0	0	0	0	0	5,000	0%	(5,000)
Local Chapter Support	8,410	0	0	0	8,410	10,000	84%	(1,590)
Total - Training/Education	10,740	0	0	0	10,740	1,064,300	1%	(1,053,561)
Standing Committees:								
Standing Committee Meetings	0	0	0	0	0	1,000	0%	(1,000)
All Committee Meetings@ Conference	0	0	0	0	0	7,000	0%	(7,000)
Total - Standing Committees	0	0	0	0	0	8,000	0%	(8,000)
Communication to Members:								
Postage & Mailing	291	0	0	0	291	1,000	29%	(709)
Internet Homepage	0	0	0	0	0	500	0%	(500)
Printing & Duplicating	12	0	0	0	12	3,000	0%	(2,988)
Total - Communication to Members	303	0	0	0	303	4,500	7%	(4,197)

	----- QTR 1 7/1/2022 to 9/30/2022	----- QTR 2 10/1/2022 to 12/31/2022	---ACTUAL--- QTR 3 1/1/2023 to 3/31/2023	----- QTR 4 4/1/2023 to 6/30/2023	----- YTD 7/1/2022 to 9/30/2022	---BUDGET--- AMENDED 7/1/2022 to 6/30/2023	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
Administrative Expenses:								
Insurance Expense	4,367	0	0	0	4,367	5,000	87%	(633)
List Serve	1,375	0	0	0	1,375	3,000	46%	(1,625)
Filings and Registrations	0	0	0	0	0	100	0%	(100)
Staff Travel	702	0	0	0	702	3,500	20%	(2,798)
Miscellaneous Expense	490	0	0	0	490	3,500	14%	(3,010)
Credit Card & Bank Fees	6,623	0	0	0	6,623	30,000	22%	(23,377)
Depreciation	16	0	0	0	16	200	8%	(184)
Total - Administrative Expenses	13,573	0	0	0	13,573	45,300	30%	(31,727)
<b>TOTAL EXPENSES</b>	<b>61,627</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,627</b>	<b>1,326,600</b>	<b>5%</b>	<b>(1,264,973)</b>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<b>202,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,013</b>	<b>(161,595)</b>	<b>(125%)</b>	<b>363,607</b>
<b>Unrestricted Net Assets, Beginning of Period</b>	<b>547,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>547,342</b>	<b>547,342</b>		
<b>Unrestricted Net Assets, End of Period</b>	<b>749,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>749,355</b>	<b>385,747</b>		



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Cash Flows

For the Three Months Ended September 30, 2022

### Cash Flows From Operating Activities

Receipts from Members and Associates	232,115
Receipts from Exhibitors and Hotel Sites	27,275
Interest and Dividends	91
Fees Paid to Florida League of Cities	(59,007)
Payments to Vendors	<u>(405,615)</u>

**Net Cash Used by Operating Activities** **(205,141)**

### Cash Flows from Investing Activities

Proceeds from Investments	195,551
Purchase of Investments	<u>(195,557)</u>

**Net Cash Used by Investing Activities** **(6)**

**Net Decrease in Cash and Cash Equivalents** **(205,147)**

Cash and Cash Equivalents - Beginning of Period 782,304

**Cash and Cash Equivalents - End of Period** **577,157**

### Reconciliation of Increase in Net Assets to Net Cash

#### Provided by Operating Activities:

Increase in Net Assets	202,013
Adjustments to Reconcile Increase in Net Assets to Net Cash Used by Operating Activities:	

Depreciation	16
Increase in Accounts Receivable	(4,159)
Decrease in Prepaid Expenses	6,508
Increase in Deposits	(50)
Decrease in Accounts Payable	<u>(409,469)</u>

**Net Cash Used by Operating Activities** **(205,141)**

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 School of Governmental Finance

For the Three Months Ended September 30, 2022

	<b>2022 ACTUAL</b>	<b>2022 BUDGET</b>	<b>VARIANCE</b>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Active Member Basic	12,650	12,375	275
Active Member Intermediate	12,100	12,375	(275)
Associate Member Basic	0	680	(680)
Associate Member Intermediate	340	1,700	(1,360)
Non Member Basic	4,400	10,000	(5,600)
Non Member Intermediate	7,200	8,000	(800)
Active Member Week	44,625	31,875	12,750
Associate Member Week	550	1,650	(1,100)
Non Member Week	7,150	9,750	(2,600)
Cancellation Fees	250	0	250
Exhibitor Fees	27,275	42,000	(14,725)
Ethics Course	3,135	0	3,135
Hotel Commissions	0	2,800	(2,800)
Room Credits	0	4,000	(4,000)
<b>TOTAL REVENUES</b>	<b>119,675</b>	<b>137,205</b>	<b>(17,530)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Hospitality Suite	0	10,000	(10,000)
Refreshment Breaks	0	45,000	(45,000)
Welcome Reception	0	15,000	(15,000)
Staff Travel	0	10,000	(10,000)
Internet Cafe/WIFI	0	2,500	(2,500)
Equipment Rentals	0	15,000	(15,000)
Speaker Expense	0	1,000	(1,000)
Speaker Gifts	0	2,000	(2,000)
Postage & Mailing	0	100	(100)
Printing/Duplicating	0	1,000	(1,000)
Meeting Planning Services	0	6,500	(6,500)
Welcome Bags	2,330	2,500	(170)
Insurance	0	2,000	(2,000)
Operating Supplies	0	750	(750)
Service Fee	0	7,500	(7,500)
Security	0	2,000	(2,000)
<b>TOTAL EXPENSES</b>	<b>2,330</b>	<b>122,850</b>	<b>(120,520)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>122,005</b>	<b>260,055</b>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 Annual Conference

For the Three Months Ended September 30, 2022

	<b>2023 ACTUAL</b>	<b>2023 BUDGET</b>	<b>VARIANCE</b>
<b>REVENUE COMPARISON</b>			
<b>OTHER REVENUE</b>			
Exhibitor Fees	0	235,000	(235,000)
Extra Tickets All Events	0	2,000	(2,000)
Golf	0	6,000	(6,000)
Cancellation Fees	0	1,000	(1,000)
Ethics Course Income	0	20,000	(20,000)
Room Credits	0	13,500	(13,500)
Hotel Commissions	0	55,000	(55,000)
<b>TOTAL OTHER REVENUES</b>	<b>0</b>	<b>332,500</b>	<b>(332,500)</b>
<b>REGISTRATIONS</b>			
Member Registrations	0	295,000	(295,000)
Member Late Registrations	0	9,000	(9,000)
Associate Registrations	0	44,000	(44,000)
Associate Late Registrations	0	4,000	(4,000)
Non-Member Registrations	0	15,000	(15,000)
Non-Member Late Registrations	0	1,000	(1,000)
<b>TOTAL REGISTRATIONS</b>	<b>0</b>	<b>368,000</b>	<b>(368,000)</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>700,500</b>	<b>(700,500)</b>
<b>EXPENSE COMPARISON</b>			
<b>INSTRUCTIONAL</b>			
Equipment Rental	0	45,000	(45,000)
Speaker per diem/honorarium	0	15,000	(15,000)
Refreshment Breaks	0	195,000	(195,000)
Tuesday Business Luncheon	0	47,000	(47,000)
Monday Lunch	0	30,000	(30,000)
<b>TOTAL INSTRUCTIONAL EXPENSE</b>	<b>0</b>	<b>332,000</b>	<b>(332,000)</b>
<b>SPECIAL EVENTS</b>			
Golf Tournament	0	6,000	(6,000)
Opening Ceremony	0	500	(500)
Association Night	0	38,000	(38,000)
Ethics Course Expenses	0	15,000	(15,000)
Tuesday Event	0	100,000	(100,000)
Hospitality Food, Beverages & Supplies	0	30,000	(30,000)
President's Reception	0	16,000	(16,000)
Emerging Leaders Reception	0	6,000	(6,000)
<b>TOTAL SPECIAL EVENTS EXPENSE</b>	<b>0</b>	<b>211,500</b>	<b>(211,500)</b>

	<b>2023 ACTUAL</b>	<b>2023 BUDGET</b>	<b>VARIANCE</b>
<b>SPECIAL CONFERENCE EXPENSES</b>			
Room Rate Buy Down	0	81,900	(81,900)
Host Committee	0	1,000	(1,000)
Welcome Bags	0	7,500	(7,500)
Speaker Gifts	0	3,500	(3,500)
Transportation	0	8,500	(8,500)
<b>TOTAL SPECIAL CONFERENCE EXPENSES</b>	<b>0</b>	<b>102,400</b>	<b>(102,400)</b>
<b>REGISTRATION/MAILINGS</b>			
Postage/Shipping	0	500	(500)
Printing/Duplicating	0	6,000	(6,000)
Supplies	0	2,000	(2,000)
<b>TOTAL REGISTRATION/MAILING EXPENSE</b>	<b>0</b>	<b>8,500</b>	<b>(8,500)</b>
<b>EXHIBITOR</b>			
Security	0	2,500	(2,500)
Service	0	22,000	(22,000)
<b>TOTAL EXHIBITOR EXPENSES</b>	<b>0</b>	<b>24,500</b>	<b>(24,500)</b>
<b>STAFF EXPENSES</b>	<b>0</b>	<b>15,000</b>	<b>(15,000)</b>
<b>OTHER</b>			
Insurance	0	3,000	(3,000)
Internet Cafe' - High Speed Connections	0	15,000	(15,000)
Miscellaneous	0	5,000	(5,000)
Meeting Planner Services	0	25,000	(25,000)
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>48,000</b>	<b>(48,000)</b>
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>741,900</b>	<b>(741,900)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>0</b>	<b>(41,400)</b>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022-23 CGFO

For the Three Months Ended September 30, 2022

	<b>2023 ACTUAL</b>	<b>2023 BUDGET</b>	<b>VARIANCE</b>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Renewals	2,000	4,000	(2,000)
Application Fee	1,050	3,000	(1,950)
Review Courses	4,860	15,000	(10,140)
Exams	3,240	14,000	(10,760)
<b>TOTAL REVENUES</b>	<b>11,150</b>	<b>36,000</b>	<b>(24,850)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Food & Beverage	0	13,000	(13,000)
Scantron Maintenance and Supplies	0	500	(500)
Printing and Mailing	0	2,500	(2,500)
Testing Fees	0	10,000	(10,000)
Equipment Rental	0	3,000	(3,000)
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>29,000</b>	<b>(29,000)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>11,150</b>	<b>7,000</b>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022-23 Leadership FGFOA

For the Three Months Ended September 30, 2022

	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Registration Fees	0	19,900	(19,900)
<b>TOTAL REVENUES</b>	<u>0</u>	<u>19,900</u>	<u>(19,900)</u>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Hotel Fee	0	15,000	(15,000)
Breaks	0	3,500	(3,500)
Lunch	0	4,500	(4,500)
Dinner	0	7,500	(7,500)
Staff Travel	0	2,200	(2,200)
Equipment Rental	0	4,000	(4,000)
Speaker Expenses and Travel	0	20,000	(20,000)
Awards	0	1,500	(1,500)
Printing/Duplicating	0	750	(750)
Meeting Planning Services	0	2,000	(2,000)
<b>TOTAL EXPENSES</b>	<u>0</u>	<u>60,950</u>	<u>(60,950)</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u>0</u>	<u>(41,050)</u>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022-23 Bootcamps

For the Three Months Ended September 30, 2022

	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Registration Fees	12,760	92,400	(79,640)
<b>TOTAL REVENUES</b>	<u><b>12,760</b></u>	<u><b>92,400</b></u>	<u><b>(79,640)</b></u>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Refreshment Breaks	0	21,000	(21,000)
Lunch	0	17,500	(17,500)
Staff Travel	0	2,000	(2,000)
Equipment Rentals	0	7,000	(7,000)
Speaker Expense	0	21,000	(21,000)
Printing/Duplicating	0	2,100	(2,100)
Room Rental	0	2,000	(2,000)
<b>TOTAL EXPENSES</b>	<u><b>0</b></u>	<u><b>72,600</b></u>	<u><b>(72,600)</b></u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u><b>12,760</b></u>	<u><b>19,800</b></u>	



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors - Executive Director

### Agenda Item

#### 2022-2023 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Jonathan McKinney

###### **President-Elect**

Frank DiPaolo

###### **Secretary/Treasurer**

Rip Colvin

##### DIRECTORS

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

Olga Rabel

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 20, 2023

**Title of Item:** Amendment to the Policies & Procedures

#### **Executive Summary, Explanation or Background:**

The Policies and Procedures document has been updated to reflect the changes made to the Mission Statement and the standing committees.

#### **Recommended Action:**

For review and approval

**Paul Shamoun**

January 9, 2023

**Date**



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**POLICIES AND PROCEDURES**  
~~April 2022~~JANUARY 2023

**PURPOSE**

The Florida Government Finance Officers Association (FGFOA) is dedicated to being a professional resource by providing opportunities through education, networking, leadership, and information. To be a successful resource, FGFOA intends to focus on these four areas as follows:

**Leadership**

- Providing opportunities for individual development
- Recognition of the FGFOA's governmental finance expertise
- Recruiting, mentoring and promoting leaders within our organization
- Recognizing member achievements

**Education**

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of certified officials

**Networking**

- Promoting relationships among peers
- Cultivating strong relationships with other organizations
- Enhancing relationships with the Local Chapters

**Information**

- Delivering information through innovation
- Providing feedback and analysis on emerging legislative and technical issues
- Facilitating information sharing for members

~~**Education**~~

- ~~— Create balanced and cost-effective educational programs~~
- ~~— Utilize various venues and methods of delivery~~
- ~~— Develop and maintain cooperative training partnerships~~

~~**Networking**~~

- ~~— Establish a network of membership expertise~~
- ~~— Establish relationships with other organizations~~
- ~~— Establish partnerships between Chapters~~

~~**Leadership**~~

- ~~— Provide opportunities for individual development~~
- ~~— Recognize members as governmental finance experts~~
- ~~— Recruit, mentor, and promote leaders within FGFOA~~
- ~~— Recognize member achievements~~

~~**Information**~~

- ~~— Maximize technology resources~~
- ~~— Enhance information delivery~~
- ~~— Communicate technical and legislative issues~~

The Board of Directors provides general leadership and guidance for the FGFOA and its committees with the following purposes:

- To promote and improve the quality of financial accountability, management, and communication by and for all governmental units in the State of Florida.
- To provide training for governmental financial professionals in technical finance related areas, organizational behavior, and other aspects of public financial management.
- To provide overall planning and direction for the FGFOA's growth and development.
- To be available as an information resource for the membership of the FGFOA.
- To provide individual contact to members, to consider the ideas of individual members, and to bring forth appropriate ideas and issues to the full Board for consideration.
- To provide direction and to interact with standing and special committees and task forces.
- To encourage professional interaction through the exchange of ideas and information among governmental units represented by FGFOA members; and
- To undertake or initiate new programs that are designed to expand educational opportunities and to recognize and promote the functional resources and professional capacity of the FGFOA.

## **Board of Directors**

The Board of Directors is comprised of the President, President-elect, Secretary/Treasurer, Immediate Past President (non-voting member), and eight at-large Directors who are elected by the active members of the FGFOA. Their responsibilities are described in the following paragraphs.

**President** - Serves as the Chief Executive Officer of the FGFOA, presides over Board meetings, develops the agenda for Board meetings, and guides the FGFOA in the accomplishment of its overall goals and objectives.

**President-elect** - Serves in the absence of the President during his term of office; serves as Chapter Relations Officer; assists the President with Standing Committee liaison responsibilities; may serve as Chair of Ad-hoc Committees as determined by the President; and proposes general goals and objectives for the coming year as President. Recommends Standing Committee Chairs and proposes an operating budget for his year as President.

**Secretary/Treasurer** – Serves as the official record keeper and is responsible for overseeing the financial affairs of the FGFOA, including its financial policies and procedures provided for in the Procedures for Transacting, Recording and Reporting FGFOA Financial Activity and the Statement of Investment Policy; reports quarterly to the Board on various financial activities. Specific duties of the Secretary/Treasurer shall include:

- Ensures the complete recording and/or taking notes of all proceedings at the Board meetings. No later than one month after the Board meeting, the Secretary/Treasurer shall submit to the Board full minutes of the previous Board meeting(s). Such minutes shall be included in the agenda of the next Board meeting for consideration and approval by the Board of Directors.
- Advise Chapters regarding continuing professional education (CPE) requirements to ensure Chapters are appropriately documenting CPE in accordance with State Board of Accountancy rules.
- Advise Chapters of financial reporting requirements. The balance sheets, income statements, and other statements as requested of each Chapter for the previous fiscal year shall be filed with the Secretary/Treasurer no later than August 15th of each year.
- Annually revise and/or distribute a Chapter Manual to each existing Chapter and to members seeking to establish a chapter in their locality. At a minimum, the Chapter manual will address CPE requirements, By-laws, and selected financial, tax, and insurance matters.
- Coordinate the audit of the FGFOA's annual financial statements.
- File appropriate State and federal forms, such as IRS Form 990.

**Delegation:** any of the preceding duties and responsibilities may be delegated by the Board of Directors to the FGFOA Executive Director. Upon such delegation, it shall be the Executive Director's responsibility to comply with all timeline requirements specified herein. Any such agenda, minutes, financial statements, or other documents/reports must be approved by the President or Secretary/Treasurer, as appropriate, prior to distribution.

**Immediate Past President** – Serves as an active non-voting member of the Board. May serve on Ad-Hoc Committees at the pleasure of the President.

**Director** – Provides general leadership to the FGFOA, serves as liaison to a designated Standing Committee, and serves as Chair of Ad-hoc Committee as determined by the President.

### **Responsibilities of Board Members**

All Board members serve as liaison to individual members by assisting as needed and bringing issues and other matters raised by the membership to the Board. In addition, Board members may be requested to assume other responsibilities as directed by the President.

All Board members are individuals who work for governmental entities within the State of Florida. Because they come from a variety of governmental entities, each Board member brings unique knowledge and experience. If a Board member should cease to work for a Florida governmental entity, they will have six (6) months from the date of termination of employment to be re-employed by another Florida governmental entity. If after six (6) months the Board member is not a working employee of a governmental entity within the State of Florida, they will be required to resign from the Board of Directors. If a member becomes self-employed or accepts employment outside government and is seeking employment in the field of government finance. The Officers shall determine whether they may continue to serve as Director.

All Board members are expected to fully participate in the Board meetings and FGFOA activities, and to complete projects as assigned. If a Board member fails to fulfill their responsibilities or fails to attend three consecutive meetings (any venue) or fails to attend 2/3 of the scheduled meetings (any venue), he/she will be required to resign from the Board of Directors unless there are extenuating circumstances approved by majority vote of all members of the Board of Directors.

On or after the effective date of a resignation of the Secretary-Treasurer or a Director, the Nominating Committee shall solicit nominees and appoint an eligible individual to serve in that seat until the next scheduled election, subject to confirmation by the Board of Directors by majority vote. If a vacancy occurs on or after March 1, the seat will be filled pursuant to the normal Nominating Committee procedures/slate election process. The President and President-Elect seats may only be filled through the Nomination/slate and succession procedures.

### **Meetings of the Board of Directors**

Regular and special meetings of the FGFOA Board of Directors will be scheduled by the President. Board members may attend in-person or virtually to participate in discussions and vote on issues before the Board. Virtual attendance must be authorized by the President in advance of a meeting.

The Board of Directors shall have regular meetings approximately once a quarter. Any Board member or committee chair who is unable to attend must notify the President as soon as they are aware that they will be unable to attend. Each FGFOA Chapter President is invited and encouraged to attend Board meetings. Board meetings are open to all FGFOA members, although participation may be limited depending on the time constraints and at the President's discretion. Robert's Rules of Order shall be used to govern the conduct of all official meetings, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures. However, in order to create a less formal environment, such rules shall be applied at the discretion of the President.

At least ~~three~~two weeks prior to each regular Board meeting, each Standing Committee Chair is required to submit to the President a report on the activities since the last report/Board meeting, plans for the upcoming period, and any action items requiring Board approval.

Any chapter president desiring to place an item on the agenda for Board consideration may do so by submitting the items in writing to the President no later than three weeks prior to the Board meeting. The agenda shall be distributed at least one week prior to the meeting date to all Board members, committee chairs, and chapter presidents along with committee reports, and supporting materials.

The President may call for a special Board meeting as circumstances or events may require. Any member of the Board of Directors may also request the President to call a special Board meeting. If the President does not call a special meeting within three weeks of such request, any Officer may do so with the written consents of at least five other Board members. In the event of a special Board meeting, all Board members must be notified at least twenty-four (24) hours in advance.

A quorum of the Board must be present in order to hold a regular or special Board meeting. A quorum is comprised of a majority of the Board, constituted by physical/virtual presence of six members, at least one of which must be an officer. Any vote taken by the Board must be approved by a majority of the members present to pass, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures; however, no motion shall be passed unless at least six Board members vote on such motion.

## **Committees**

Standing Committees – Established by the Board of Directors on a continuing basis and include the following: Certification (CGFO), ~~Conference-Event~~ Host, Conference Program, ~~Legislative~~, Educational ~~Programs and Webinar~~, ~~Member & Leadership~~Professional Development, School of Governmental Finance, and Technical ~~& Legislative~~ Resources. In establishing the Standing Committee, the Board of Directors will determine the need and purpose for the Standing Committee's existence consistent with the FGFOA's goals

and objectives. The Board of Directors will also set forth the long-range direction for each Standing Committee. Standing Committees may be changed from time to time to meet the needs of the FGFOA.

Standing Committees are composed of active and associate members. The FGFOA actively encourages member participation in the various Standing Committees as these committees provide the talent and resources to enable the Board of Directors to meet FGFOA's goals.

Audit Committee – The Audit Committee, comprised of the immediate Past President, the Secretary/Treasurer, and one At-Large Director selected by the President, recommends the selection of an external auditor and coordinates the preparation of the annual financial audit of the FGFOA. This Committee may also be called upon by the President or the Board of Directors to oversee other financial, tax, and liability issues affecting the FGFOA.

Nominating Committee – There shall be a Nominating Committee consisting of nine members, including the President, Immediate Past President as Chairman, President-elect, and six other members serving three-year terms. Each year, the President-elect shall appoint two members to serve on the committee. Members shall be appointed to a three-year term and such members should possess a knowledge of committee activities, local chapters, and functions of the Board of Directors. In making these selections, the President-elect shall give consideration of the composition of the Committee and attempt to select members that will provide a cross-sectional representation of the Association in terms of professional disciplines, government types, sizes, and geographical locations, as well as appropriate demographic representation. If an appointed committee member resigns or otherwise vacates their position on the committee, the appointing Officer will appoint a replacement to fill the position for the remainder of their term. No committee member shall automatically be re-appointed; when the three-year term ends, they are no longer a member of the committee unless re-appointed by the then President-elect. Appropriate policies and procedures for the nomination and election of Board members shall be adopted by the Board, consideration of which must be given to demographic representation; geographical area of representation; size and type of government; and certification including but not limited to Certified Government Finance Officer (CGFO) and Certified Public Accountant (CPA).

#### Lifetime Achievement Award Committee

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 shall consist of an Officer, a current Board member, and two Past Presidents of the FGFOA, and one FGFOA member at large.

#### Award Nomination Criteria:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. FGFOA members who are retired may also be considered.
2. Have served the FGFOA as an Officer, Director, Committee Chairperson, or chapter 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.

Additionally, consideration for the award shall not be based solely on one's sense of altruism or community service in general. Nominees will be evaluated primarily on their contributions to the FGFOA and promotion of the government finance profession.

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 established criteria. The recommendation for the Lifetime Achievement must be presented to the Board of Directors for approval. The selection will be announced at the Annual Conference, and appropriate honors will be bestowed.

Ad-hoc Committees – Appointed by the President as needed and serve for a specific purpose on an annual basis or for a limited period of time.

### **Standing Committee Requirements**

Each Standing Committee Chair is appointed for a one-year term as recommended by the President-elect for their year as President and confirmed by the Board of Directors. **Standing Committee Chairs must be active FGFOA members. An associate member cannot be a Standing Committee Chair, or Subcommittee Chair.** Each Standing Committee will have a Director liaison assigned by the President. Standing Committee Chairs should actively involve the Board liaison in Committee meetings and communications. Each Standing Committee Chair will work with the incoming President to set forth the initiatives for the upcoming year. Standing Committee Chairs are strongly encouraged to attend the quarterly Board meetings to gain a better understanding of the FGFOA needs and the Standing Committee Chair's responsibilities. Standing Committee Chairs are required to submit periodic reports to the Board of Directors and a summary report to the membership at the annual business meeting. At least three weeks prior to a Board meeting, the Standing Committee Chair shall provide the quarterly report and any agenda requests/recommendations.

Standing Committees will establish objectives to include specific projects and activities on an annual basis. As appropriate, the Board of Directors or the President may direct or suggest that Standing Committees study and make recommendations on certain projects, programs, or FGFOA policy positions. Standing Committees report at least quarterly to the Board on their activities and accomplishments. Standing Committees are not authorized to endorse programs, projects or adopt a policy position on behalf of the Board or the FGFOA and are required to seek the Board's guidance in such matters.

Membership on Standing Committees is open to active, retiree, and associate members. To the extent that it is possible and/or practical, the majority of each committee shall consist of active members with consideration given to each member's field of expertise, professional experience, and the geographical location, size and type of the member's employing governmental unit. The President-elect has an active role in the appointment process for selecting Standing Committee Chairs and new committee members and is



responsible for the appointment of members to each of the committees that will serve during their term as President.

All prospective members must indicate a willingness to fully participate in the committee's activities. The President may specify the minimum number of members on each committee. Members are appointed for a one-year term, and are encouraged to renew their committee membership annually by application to provide institutional knowledge and experience necessary for continuity.

The President can remove committee members for any reason. Vacancies for unexpired terms are appointed by the President. Standing Committees may meet in-person or virtually. Standing Committees function more effectively with in-person meetings; therefore, all Standing Committees are encouraged to have at least two in-person meetings. The number and type of committee meetings will be determined by the respective Standing Committee Chair in consultation with the Director liaison. Committee actions or recommendations should reflect the consensus of their members or the majority of those present at a regularly scheduled meeting.

### **Terms of Office**

While the fiscal year runs from July 1 to the following June 30 of each year, the Officers, Directors, Standing Committee Chairs appointments shall begin at installation during the annual business meeting and end at the subsequent annual business meeting for their period of service. With regard to terms of office, reference to "elections" in the Bylaws shall mean "date of installation."

### **Administration and Staffing**

The Officers may delegate certain duties and responsibilities to the FGFOA Executive Director. Additionally, Standing Committee Chairs, with Board of Director's approval, may delegate certain duties and responsibilities to the FGFOA Executive Director. The FGFOA currently contracts with the Florida League of Cities, Inc. (the "League") in Tallahassee, Florida to provide staffing and office support. As an independent contractor, the League provides professional, planning, and administrative services under work plans approved by the FGFOA Board of Directors. The designation of the FGFOA's Executive Director is subject to the approval of the FGFOA Board of Directors.

### **FGFOA Membership**

#### **Membership Categories and Dues**

FGFOA membership is available in one of five distinct categories: Active, Retiree, Associate, Student and Life Honorary. The FGFOA's fiscal year begins July 1 and ends the following June 30 of each year. Membership fees will be established annually by the Board of Directors and are due and payable by the first day of the fiscal year, July 1. Any individual renewing his membership will have a thirty-day grace period (beginning July 1) during which to pay their dues. After July 31, the member will be given a courtesy final notice, but they will be dropped from the current membership roster and will lose all privileges associated with membership until membership is



renewed. New members are welcome to join at any time during the year; however, membership fees will not be prorated. Each member is responsible for notifying the FGFOA's office of changes in employment status, address, phone number, and similar member data. Life Honorary Membership, awarded in accordance with Article XI of the FGFOA Constitution and Bylaws, does not require the payment of annual membership dues or registrations fees for educational events.

### **Membership Inquiries**

Members are encouraged to call upon the Officers, Directors, Committee Chairpersons and committee members on issues related to their specific responsibilities. Members of the Board are also available to provide general assistance and direct specific inquiries to the appropriate Officer, Director, Committee Chair, or staff person for additional assistance.

Through the FGFOA website ([www.fgfoa.org](http://www.fgfoa.org)) and other periodic communications, the FGFOA will provide information to members on how to initiate inquiries and to whom. All members are encouraged to submit information of general interest to the Board of Directors or appropriate Standing Committees.

## **Local Chapter Organizations**

### **Eligibility for Recognition**

Twelve or more active members may petition the Board of Directors for recognition as a local chapter of the FGFOA. Applications for chapter status must be submitted to the Board of Directors for approval. The Board shall have the sole discretion in recognizing local Chapters. Chapters are largely self-governed, however, the local chapter's bylaws must be consistent with those of the FGFOA. Any Chapter by-law amendment must be presented to the Board of Directors for approval prior to the Chapter membership voting on such amendment. All Officers and Directors of the local Chapter must be active FGFOA members. An associate member cannot serve as an officer of the local Chapter. Only one Chapter may exist in a single geographic area.

The chapter shall notify the Secretary/Treasurer of its officers within thirty (30) days of their election, and the Secretary/Treasurer will communicate the election results to the Board of Directors. Local Chapters are responsible for their own financial affairs, however, the Chapter must file an annual financial report with the FGFOA Secretary/Treasurer no later than August 15 of each year. Such financial statements shall be for the previous fiscal year. Chapters may provide CPE under the auspices of the FGFOA and must comply with FGFOA's CPE reporting requirements.

### **Revocation of Chapter Status**

A local chapter's charter may be revoked with cause, provided the local chapter has had an opportunity for a hearing before the Board of Directors. Revocation requires a two-thirds vote of the members of the full Board of Directors. The Board's decision is final and shall cancel all rights, interests, or privileges of the recognized chapter regarding its affiliation with the FGFOA.

## **Support Services to Local Chapters**

The FGFOA will assist local Chapters in various support functions by providing mailing lists and notices, announcing meetings in the State newsletter, and providing other general support services as requested.

## **GFOA Representatives**

The GFOA requests that each state association appoints GFOA representatives. The primary responsibility of a GFOA state representative is to serve as GFOA's liaison with its members in their state. Additionally, representatives are responsible for keeping GFOA and their state association aware of each other's activities.

Representatives have several important duties to fulfill including:

- Serving GFOA members in their state by responding to requests for information and discussing the activities of the GFOA during their state association annual meetings or at various executive board or committee meetings of these organizations;
- Promoting membership in GFOA to finance officials in their state by making presentations about the benefits of membership in GFOA and providing brochures and other information to prospective members;
- Providing information to GFOA about the activities of their state association including copies of association newsletters, directories, news releases, publications and other information on developments that would be of interest to GFOA members nationwide;
- Notifying the GFOA staff liaison of state meetings of finance officers including the dates and locations of the meetings and agendas, if available; and
- Presenting GFOA awards to governments, if requested, or finding another GFOA member to make such a presentation.

Most of the duties listed above are performed by the FGFOA Staff, except for the presentation of the GFOA awards to governments. For this purpose, each local chapter shall appoint a GFOA Representative(s) to help facilitate enough resources that are geographically diversified across the state. Each Chapter can determine how they appoint their representative(s) and the length of the terms. The names of their appointee(s) shall be submitted each year to the FGFOA prior to July 1<sup>st</sup>. The term shall be from July 1 – June 30 and persons can serve consecutive terms. There will be no travel reimbursement from the FGFOA, but the Chapters may elect to provide travel reimbursement, at their discretion.

## **Nomination and Election of Officers and Directors**

The Nominating Committee shall have at least one virtual meeting prior to the initiation of the nomination process. The Nominating Committee shall have at least one meeting in person to review the candidates, unless the Nominating Committee Chair determines it is

not necessary based on the candidates. However, if there are two or more candidates for Secretary/Treasurer, the in-person meeting is required. The Immediate Past President shall serve as the chair of the Nominating Committee. Upon appointment, the Nominating Committee shall actively solicit prospective candidates. All candidates will be required to complete an application form provided by the Nominating Committee. The Nominating Committee members shall not be permitted to submit an application for a Board position. Application forms submitted by each candidate shall be provided to the members of the Nominating Committee who shall review each candidate's willingness to serve, eligibility and qualifications for holding office.

In considering prospective candidates, the Nominating Committee will review the Secretary/Treasurer & Board of Directors Applications and corresponding resumes and recommend a qualified member (one candidate) who is considered to be the best suited to serve in the office of Secretary/Treasurer and to recommend qualified members (one candidate for each open position) who is/are considered to be the best suited to serve as Director(s) regardless of race, gender, or age. However, the Nominating Committee reserves the right to ask for additional information, references or request interviews.

In order to be eligible to serve as an Officer, the Nominating Committee may only consider candidates currently serving as a Director or have served as a Director within the past three years, and shall have served at least three years as a Director. In addition, no active member may apply for more than one position (i.e., Officer or Director) during any election and no member of the Nominating Committee, except for the President-elect, may be considered for an Officer or Director position. However, if a Board member is eligible to apply for an additional term as Director applies for the Secretary/Treasurer position, they may request in writing (by the application deadline) that the Nominating Committee consider their application for a Director position in the event they are not recommended by the Nominating Committee for the Secretary/Treasurer position.

Candidates are prohibited, either directly or indirectly (i.e., through an intermediary), from soliciting any member of the Nominating Committee in support of their nomination. Candidates are also prohibited, either directly or indirectly, from campaigning for the position they are seeking among the membership. Failure to comply with these provisions may result in disqualification of the member's candidacy. Local Chapters should refrain from campaigning on behalf of their members who are seeking a position on the Board of Directors.

No person shall be placed on the ballet-slate that is from the same governmental entity as any other member continuing to serve as an officer or Board member. In addition, if there are multiple applicants from the same governmental entity, only one individual will be recommended by the Nominating Committee. Any entity that is included as part of the reporting entity for a particular governmental entity for financial reporting purposes under GASB Statement No. 14 or any subsequently adopted standards related thereto (e.g., primary government, blended component units, discretely presented component units) will be considered part of the same governmental entity. For example, for counties, the board of county commissioners and the various elected county constitutional officers are currently part of the same reporting entity for financial reporting purposes and would, therefore, be considered to be from the same governmental entity. Similarly, any utility

authority, airport authority, community redevelopment agency, etc. that is included as part of a city's reporting entity for financial reporting purposes would be considered to be from the same governmental entity.

In the event that a currently serving Board member changes jobs and is employed by a government of another current Board member, then the Board member who did not change employment will not be excluded from consideration as an eligible candidate for a Director or Officer position. The person who did change jobs will be excluded from consideration for candidacy at the time their seat expires if that would result in two persons from the same government entity serving at the same time. If both seats expire at the same time, then the Nominating Committee will decide. To be considered as a candidate for Director, individuals must have met all of the following minimum criteria:

- Maintained active membership in the FGFOA for at least three years;
- Served or be serving as chair of an FGFOA Standing Committee or as a President of a recognized local FGFOA Chapter;
- Actively served at least two years on an FGFOA Standing Committee or Ad hoc Committee; and
- Certified that they have not been convicted of a felony in the last ten years

Additionally, to be considered as a candidate for Secretary/Treasurer, individuals must be actively involved and have demonstrated leadership while serving as a Director.

In addition to the above criteria, the following guidelines, which are listed in their relative order of importance, are used by the Nominating Committee in making its recommendations:

- Contributions – Consideration will be given to members based on their public and professional contributions. Public contributions include service to and participation in various public bodies and public interest groups (examples: FLC, NLC, NACO, FAC, etc.). Professional contributions include publishing, speaking, and committee and conference involvement in professional associations (examples: GFOA, FGFOA, AICPA, FICPA, ASPA, ICMA, etc.). Contributions on behalf of the FGFOA and any tenured service as a Board member will receive greater consideration.
- Professionalism – Consideration will be given as to the professionalism of candidates who hold a CPA, CGFO, CPFO, or other similar business certification.
- Demonstrated Leadership – Consideration will be given to the member's professional position with their employer, the level of work responsibility attained, and past or current service as an officer or committee chair of a professional, civic, fraternal, religious, or public interest group.

- **Balanced and Diversified Representation** – Consideration will be given to candidates who provide a representative balance in the leadership of the FGFOA including such areas as the member's professional discipline and the member employer's governmental type, population size, and geographic location.

The Nominating Committee has the unilateral right to determine qualified candidates and may reject any application. This unilateral right pertains to rejecting applications only. The Nominating Committee shall not add candidates to the ballot who have not completed an official application. After evaluating potential candidates, the Nominating Committee shall recommend a slate of candidates best suited to serve as a Director and Secretary/Treasurer. These recommendations shall be listed on the slate to be presented to the membership at the next annual business meeting.

Pictures and biographical summaries of the candidates shall be posted on the FGFOA website. The committee shall provide for a notice of their recommendations to the membership through the newsletter or by separate mailing/e-mail at least one (1) week after the Nominating Committee finalizes the candidates. If this day falls on a holiday, Saturday, or Sunday, the deadline will be the next business day.

The Nominating Committee shall provide an official election slate indicating each office to be voted on by the membership and the name of the candidates listed below the respective office. A biographical summary may be included on the slate or provided separately. The Nominating Committee shall approve biographical summaries for each candidate to ensure conformity of content.

### **Installation of Officers and Board Members**

The newly elected Officers and Board members will be installed at the annual business meeting and shall take office immediately following the installation of Officers and Directors.

## **Amendment of the FGFOA Bylaws**

### **Development of a Bylaw Amendment and Placement on Referendum**

An amendment to the Bylaws of the FGFOA may be placed on referendum only by a majority vote of the Board of Directors. When drafted, the amendment shall show all Bylaw changes in add-delete format as well as amended format and shall contain an effective date.

### **Notice to Members, Development of Position Paper**

No later than sixty (60) days prior to the distribution of the ballots, a copy of all Bylaw amendments approved for referendum by majority vote of the Board shall be mailed to all active members, along with a solicitation of written comments by the membership. No later than thirty (30) days prior to the distribution of the ballots, any active member may make written comment to the Board on his position as related to the proposed Bylaw amendment. The Immediate Past President, as Bylaw Committee Chair, shall receive all comments so submitted by the membership and shall incorporate such comments into an unbiased position paper. The Immediate Past President may edit and consolidate comments for purposes of brevity and clarity; however, all positions represented by the

membership shall be included in such position paper. The position paper and Bylaw amendments shall be posted on the FGFOA website.

### **Referendum Process**

The referendum ballots process shall be the same as the voting procedures for election of Officers and Directors.

### **Referendum Canvassing Board**

The members of the ~~Election Canvassing Board~~Nominating Committee shall serve as the Referendum Canvassing Board for purposes of conducting the referendum on a Bylaw amendment and all duties, requirements, and responsibilities of the ~~Election Canvassing Board~~Nominating Committee shall apply to the referendum canvassing process.



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors - Executive Director

### Agenda Item

#### 2022-2023 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Jonathan McKinney

###### **President-Elect**

Frank DiPaolo

###### **Secretary/Treasurer**

Rip Colvin

##### DIRECTORS

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

Olga Rabel

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 20, 2023

**Title of Item:** Membership Report

#### **Executive Summary, Explanation or Background:**

<b>Membership Paid</b>	<b>12/15/2022</b>	<b>01/11/2022</b>	<b>08/29/2022</b>
<b>Government:</b>	2,136	2,041	1,695
<b>Associate:</b>	218	198	186
<b>Lifetime/Retiree:</b>	31	22	22
<b>Student:</b>	10	0	10
<b>Total:</b>	2,395	2,261	1,913

#### **Recommended Action:**

For review

**Paul Shamoun**

December 15, 2022

**Date**

**FGFOA Listserve Report October 1, 2022 thru December 14, 2022**

<b><u>List Title</u></b>	<b><u>Number of Subscribers</u></b>
Accounting, Auditing & Financial Reporting	624
Budgeting	542
Debt & Treasury	412
Financial Administration	559
Hurricane Ian	38
Personnel & Payroll	362

**Accounting & Auditing**

[Accounting Software](#) (2 Messages)  
[Budget Software](#) (1 Message)  
[Chief Accountant](#) (7 Messages)  
[Foreign Payments](#) (4 Messages)  
[Fuel Card Policies](#) (2 Messages)  
[Marina Software](#) (1 Message)  
[Police Officer minimum pay](#) (2 Messages)  
[Rolling POs in Munis](#) (3 Messages)  
[Seaport Revenue](#) (1 Message)

**Budgeting**

[Allocations](#) (5 Messages)  
[Budget Office Structure](#) (3 Messages)  
[Budget Software](#) (6 Messages)  
[Use of Contingency](#) (1 Message)  
[\[EXTERNAL SENDER\] - Allocations](#) (1 Message)

**Debt & Treasury**

[Debt collection Agencies](#) (1 Message)

**Financial & Administration**

[Above Ground Gasoline Storage tanks](#) (1 Message)  
[Auditing Firm Carr Riggs & Ingram](#) (5 Messages)  
[FEMA and ARPA Consultants or inhouse](#) (7 Messages)  
[FEMA FLPA Policy on Salary during time in need getting overtime](#) (3 Messages)  
[Firefighter Cancer Benefit](#) (3 Messages)  
[Loans against employee retirement account](#) (1 Message)  
[Merchant Credit Card Fees - Tyler Cashiering and Munis](#) (1 Message)  
[Permission to go out for RFP or RFQ](#) (5 Messages)  
[Purchasing Thresholds](#) (2 Messages)  
[Recruitment Bonuses and Hiring Bonuses](#) (1 Message)



[Rolling POs in Munis](#) (1 Message)

[Seaport Revenue](#) (1 Message)

[Utility Bills Paid BY UCards from United HealthCare 01/01/2023](#) (1 Message)

[Vehicle Purchases](#) (2 Messages)

[Write up Disciplinary](#) (4 Messages)

[\[EXTERNAL\]Re: Auditing Firm Carr Riggs & Ingram](#) (1 Message)

**Hurricane Ian**

N/A

**Personnel & Payroll**

[Remote employees outside of Florida](#) (1 Message)



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Board of Directors - Executive Director

### Agenda Item

**2022-2023  
BOARD OF DIRECTORS**

**OFFICERS**

**President**

Jonathan McKinney

**President-Elect**

Frank DiPaolo

**Secretary/Treasurer**

Rip Colvin

**DIRECTORS**

Melissa Burns

Bryan Cahen

Nicole Jovanovski

Missy Licourt

Olga Rabel

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Meeting Date:** January 20, 2023

**Title of Item:** Investment Report

**Executive Summary, Explanation or Background:**

Certificates of Deposit

<u>Purchased</u>	<u>Bank</u>	<u>Amount</u>	<u>APY</u>	<u>Term</u>	<u>Maturity Date</u>
09/04/22	Synchrony Bank	\$0.00	0.03%	12 months	Closed 11/05/2022
03/14/22	American Commerce	\$111,049.33	0.40%	12 months	03/14/23
<b>Money Market Account</b>					
	Vanguard	\$16,924.06			
TOTAL		<b>\$127,973.39</b>			

Due to the high cash position, currently over \$550,000 and with the low rate that traditional CDs offer, staff researched options. Our current banking institutions offers access to the CDARS CD network which offers much more attractive rates. Information on this FDIC insured program is attached.

**Recommended Action:**

For review and approval on CDARS program.

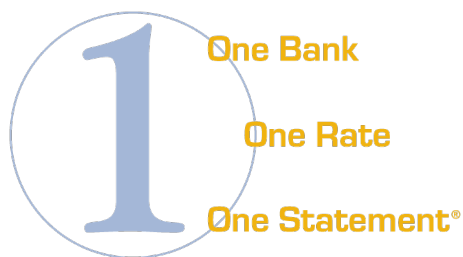
**Paul Shamoun**

January 9, 2023

**Date**

## SMART INVESTING

# Access FDIC Insurance Beyond \$250,000 and Earn a Return on Your Deposits



### One Bank

Access multi-million-dollar FDIC insurance on CD investments by working directly with just us—a bank you know and trust—and rest assured.

### One Rate

Earn one rate for each CD maturity, and enjoy the option of reinvesting funds through a simple process. Rates may compare favorably to those of U.S. Treasuries and government money market mutual funds (which, like FDIC insurance, are backed by the full faith and credit of the federal government).

### One Statement

Receive one easy-to-read statement from our bank summarizing your CDARS® holdings.

## How Does CDARS Work?

We are part of a special network—the CDARS Network. When you place a large deposit with us, we place your funds into CDs issued by other banks in the Network—in increments less than the standard FDIC insurance maximum—so that both principal and interest are eligible for FDIC protection. As a result, you can receive coverage from many banks while working directly with just us and receiving one regular statement.

## What Else Should You Know?

With access to multi-million-dollar FDIC insurance, you can reduce any ongoing collateralization and avoid the hassle of opening accounts at different banks in different insurable capacities, as well as the need to manually consolidate account statements and interest disbursements on a recurring basis. This reduces administrative burdens, especially during tax and financial reporting seasons, and frees up valuable time. So, you can skip extra paperwork while enjoying the peace of mind associated with multi-million-dollar FDIC insurance.

Additionally, you can feel good knowing that CDARS offers protection against market loss. CDARS deposits are placed into CDs—instruments that are not subject to floating net asset values. As a result, you can enjoy peace of mind, knowing that market volatility will not negatively impact the principal amount associated with your investment.



As always, your confidential information remains protected.

**Contact us today!**

**Florida Government Finance Officers Association, Inc.  
2022-2023 Local Chapter President Ad-Hoc Committee  
Agenda Item**



**2022-2023**

**CHAIRPERSON**

**William Spinelli, CPA**  
Chief Financial Officer  
Brevard County Sheriff's Office  
700 S Park Ave Bldg J  
Titusville, FL 32780-4095  
Work (321) 264-5206  
[bill.spinelli@bcso.us](mailto:bill.spinelli@bcso.us)

**BOARD LIAISON**

Frank DiPaolo

**STAFF LIAISON**

Karen Pastula

**COMMITTEE MEMBERS**

Sondra Collamore

Teri Butler

**Meeting Date:** January 20, 2023

**Title of Item:** Treasure Coast Chapter Change in Bylaws

**Executive Summary, Explanation or Background:**

On 12/9/2022 the Treasure Coast Chapter approved the change of the term in office for the Secretary / Treasurer, President, and President-Elect shall be two (2) years.

Current language: the term in office for the Secretary / Treasurer shall be two (2) years. Upon completion of their 2-year term, the Secretary / Treasurer shall automatically serve as President-Elect for an additional two (2) year term, then serve as chapter President for a final two (2) year term for a total of six (6) years as an Officer of the chapter.

**Recommended Action:**

For review and approval

*Bill Spinelli*

Name

December 20, 2022

Date



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Certification Committee

### Agenda Item

2022-2023

#### **CHAIRPERSON**

**Jeremy Baker, CGFO**

Director of Finance  
South Florida Regional  
Transportation Authority (Tri-Rail)  
801 NW 33<sup>rd</sup> Street  
Pompano Beach, FL 33064  
(954) 788-7881 Office  
(305) 546-3334 Cell  
[bakerj@sfrta.fl.gov](mailto:bakerj@sfrta.fl.gov)

#### **BOARD LIAISON**

Kelly Strickland

#### **STAFF LIAISON**

Karen Pastula

#### **COMMITTEE MEMBERS**

Dee Dee Beaver  
Kelly Bennett  
Rebecca Bowman  
Kathleen Campbell  
Sarah Graber  
Dathan Griffiths  
Carlisha Jenkins  
Shernette Lee  
Karin Lu  
Robert Miller  
Carmen Mosley  
Susan Nabors  
Anna Otiniano  
Michael Perry  
Mary-Lou Pickles  
Liliya Sablukova  
Scott Simpson  
Todd Taylor  
Vien Tran  
Allen Weekes  
Denese Williams

**Meeting Date:** January 20, 2023

**Title of Item:** Certification Committee Update

#### **Executive Summary, Explanation or Background:**

There are currently 553 active CGFOs which is an increase of 5 who received their certification after the Fall exams. There are currently 276 CGFO candidates which includes 15 new candidates added since the report in October.

There were 85 candidates who were at risk of not completing their Certification requirements within the 5-year period. This number is under review taking in to account the results of the Fall exams. Many of these individuals have not recently been signing up for or taking exams. Staff will be reaching out to these individuals to inform them of their deadline.

Due to Hurricane Ian the in-person reviews and exams were rescheduled. The reviews were moved to being web based and took place from November 1st to November 3rd. There were 12 attendees for the AFR Review, 10 for Budgeting, 12 for Financial Administration, 9 for Treasury, and 10 for Debt. The exams were administered on November 4th. There were 28 candidates that took a total of 71 exams.

The Committee is currently in the process of setting up the Spring Reviews and Exams. The Spring Exam is scheduled to take place on March 24<sup>th</sup> at various locations throughout the State. The Committee currently has locations and proctors for Palatka, Palm Beach County, Broward County, Miami-Dade County, Sarasota and Winter Haven.

The Committee is preparing to audit the required 25% of CGFO renewals. This will be done in the same fashion as the applications where Committee members will be assigned audits on a rotating basis. If there are issues with an audit it will be brought to the Committee Chair and then to the Certification Committee for final review and disposition.

The Certification Committee met on 12/22/22 and 1/5/23. The major topic of discussion was alternative testing options. Additional information is provided in a separate agenda item.

#### **Recommended Action:**

No recommended actions from this agenda item.

*Jeremy Baker*  
Name

*January 9, 2023*  
Date

# Florida Government Finance Officers Association, Inc.

## 2022-2023 Certification Committee

### Agenda Item



2022-2023

#### **CHAIRPERSON**

**Jeremy Baker, CGFO**

Director of Finance  
South Florida Regional  
Transportation Authority (Tri-Rail)  
801 NW 33<sup>rd</sup> Street  
Pompano Beach, FL 33064  
(954) 788-7881 Office  
(305) 546-3334 Cell  
[bakerj@sftra.fl.gov](mailto:bakerj@sftra.fl.gov)

#### **BOARD LIAISON**

Kelly Strickland

#### **STAFF LIAISON**

Karen Pastula

#### **COMMITTEE MEMBERS**

Dee Dee Beaver  
Kelly Bennett  
Rebecca Bowman  
Kathleen Campbell  
Sarah Graber  
Dathan Griffiths  
Carlisha Jenkins  
Shernette Lee  
Karin Lu  
Robert Miller  
Carmen Mosley  
Susan Nabors  
Anna Otiniano  
Michael Perry  
Mary-Lou Pickles  
Liliya Sablukova  
Scott Simpson  
Todd Taylor  
Vien Tran  
Allen Weekes  
Denese Williams

**Meeting Date:** January 20, 2023

**Title of Item:** CGFO Testing Options

#### **Executive Summary, Explanation or Background:**

The Certification Committee met on 12/22/22 and 1/5/23 to discuss and review the options for CGFO testing. The Committee is presenting five options for Board consideration.

The Committee is aware that as part of the implementation plan there would need to be consideration of the full financial impact, impact on the test bank size, a transition and implementation plan. Included as Attachment 1 is a summary information comparing the options and a brief list of the major Pros and Cons for each option. Attachment 2 are brief Pros and Cons for each option. Attachment 3 is a Peer Review of certification programs from other states.

Additionally, revisions would be required of the Committee Policies and Procedures.

#### **Recommended Action:**

The Certification Committee seeks direction from the Board as to the preferred method of testing so efforts can be deployed efficiently into developing the necessary changes for implementation.

*Jeremy Baker*

**Name**

*January 9, 2023*

**Date**

# Attachment 1 - Certification Testing Options

1. In-Person Testing (Current Method)
  - a. **Additional Cost** – \$3-5K for new scantron machine
  - b. **Staffing requirements** -
    - i. Staff to handle registrations, grading exams, and support committee
    - ii. Committee Members to review questions and proctor exams
  - c. **Availability** –
    - i. SOGF (Review & Exam), Statewide in spring (Web Review and multiple test sites) Annual Conference (Exam only) potential for on-demand proctoring
  - d. **Minimum number of Questions needed to implement** – current test bank of 125 questions per exam
2. Testing Centers – (Pearson/Prometric)
  - a. **Cost** – Minimum \$75K per year (\$250 per exam?)
  - b. **Staffing requirements**
    - i. Minimal for staff
    - ii. Would need additional committee members to review larger number of questions
  - c. **Availability** (throughout state? multiple Sites? Anytime versus specific dates) –
    - i. Widely available in major cities
    - ii. Can be offered at any time and any number of times or limited
      1. More frequent offerings increase need for additional questions in test bank
      2. Less frequent testing makes meeting minimum cost more difficult
  - d. **Minimum number of Questions needed to implement** –
    - i. Questions needed would depend on frequency of testing opportunities
    - ii. Ranges from current test bank sufficient if we only test 1-2 times per year to needing test bank 3-4x the current size if testing was allowed at any time
3. Electronic Testing – Human Proctors (Proctortrack, Proctorio, Examus)
  - a. **Cost** – Will need more research but less than Testing Center and more than in-person testing
  - b. **Staffing requirements**
    - i. Minimal for staff
    - ii. Committee members would be needed to proctor exams same as in-person, possibly more depending on locations
  - c. **Availability (throughout state? multiple Sites? Anytime versus specific dates)** –
    - i. Can be done at SOGF/Annual Conference, Multiple locations like Spring, or both
    - ii. Test takers would need a computer
  - d. **Minimum number of Questions needed to implement** –
    - i. Questions needed would depend on frequency of testing opportunities
    - ii. Ranges from current test bank sufficient if we only test 1-2 times per year to needing test bank 3-4x the current size if testing was allowed at any time
4. Electronic Testing – AI Proctoring (ProctorFree, ProcturU, Respondus)
  - a. **Cost** – Will need more research but less than Testing Center and more than in-person testing
  - b. **Staffing requirements**
    - i. Minimal for staff
    - ii. Committee Members would be needed to review video of test takers suspected of cheating
  - c. **Availability (throughout state? multiple Sites? Anytime versus specific dates)** –
    - i. Can be done anywhere at anytime
    - ii. Test takers need a computer with webcam
  - d. **Minimum number of Questions needed to implement** –
    - i. Questions needed would depend on frequency of testing opportunities
    - ii. Ranges from current test bank sufficient if we only test 1-2 times per year to needing test bank 3-4x the current size if testing was allowed at any time
5. Completely Outsourced – Offload entire program to a University or similar group
  - a. **Cost** – Unknown
  - b. **Staffing requirements ( League vs. Members)** general oversight

# Attachment 2 - Pros/Cons for 5 Testing Options

## **In-person**

Pro – It works

Pro – Cost

Pro – builds relationships between members

Neutral – can be improved to make more accessible (on-demand proctoring)

Con – higher staff and Committee time

Con – time for test results

Con – susceptible to pandemic or natural disasters interrupting the testing

## **Testing Centers**

Pro – Reduced effort from staff

Pro – quicker test results for the test takers

Neutral – Might have unserved areas

Con – Price

Con – Depersonalize the experience

## **Electronic Testing – Human Proctors**

Pro – Reduced effort from staff

Pro – quicker test results for the test takers

Pro – Cost

Neutral – availability

Con – Depersonalize the experience

## **Electronic Testing – AI Proctoring**

Pro – Reduced effort from staff and possibly committee

Pro – quicker test results for the test takers

Pro – availability

Con – dependent on technology (internet/computers)

Con – Need to expand test bank questions (possibly)

Con – Committee members need training on how to identify cheating

Con – Depersonalize the experience

## **Outsourced**

Pro – Reduced effort from staff and committee

Pro – Would manage test bank

Pro - Consistent with other states

Pro – Would also do the trainings

Pro -Can be done anywhere similar to electronic testing

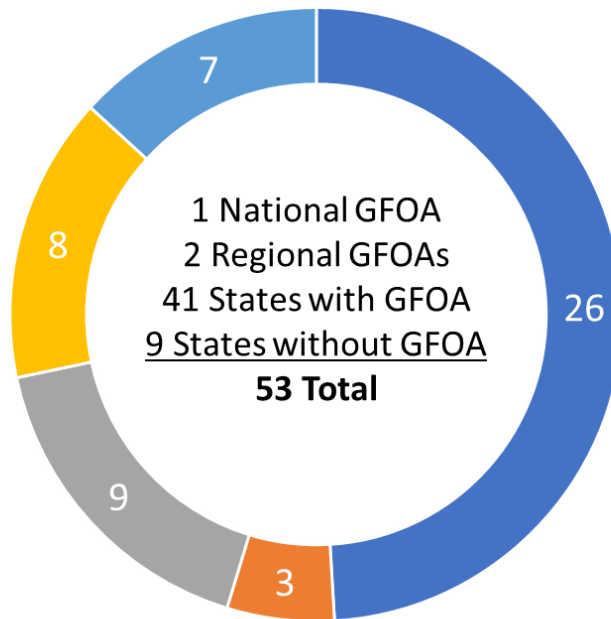
Con – Potential Cost

Con – Depersonalize the experience



# Attachment 3 - Peer Review

## Associations and Certifications



- No Certification mentioned
- Directed to GFOA Certified Public Finance Officer
- Certified Government Finance Officer
- Certify Clerks only through Clerks Association
- Offer an alternative certification

### ALTERNATIVE CERTIFICATIONS

Total Cost	App / Review/ Exam x # of Exams	State	Designation	Delivery Method
\$?	0/?/Waived x 2	Massachusetts	CGA	in-person offered by MMAAA
\$125	125/0/0	Iowa	CMFO	education based - no test
\$6,550 +	0/6,000/550	New Jersey	CMFO	in-person classes by University
\$1,100	0/1100/0	Tennessee	CMFO CCFO	in-person classes by University – req by State
\$1,250	0/1250/0 x 21	California	CCMT	online
	?/?/?	Georgia		In-Person/Online classes through University
\$514	109/0/135 x 3	Michigan	CGFM	Testing Center (Pearson) offered by AGA
		Virginia		University Classes at cost of classes

### CGFO PROGRAMS

Total Cost	App / Review/ Exam x # of Exams	State	Designation	Delivery Method
\$?	?/?/?	Alabama		No information
\$425	50/45/30 x 5	Florida		in-person
\$470 +	95/?/75 x 5	Louisiana		in-person
\$250 +	50/?/50 x 4	North Carolina		online 2x /yr
\$50	50/0/0	Oregon		no tests only professional development
\$1,560	60/1500/0 x 4	South Carolina		in-person classes though University
\$850 +	100/?/150 x 5	Texas		in-person



2022-2023

**CHAIRPERSON**

Lorrie A. Brinson, MBA/PA, MSA, CGFO  
Affordable Housing Business Manager  
Hillsborough County  
601 E Kennedy Blvd  
Tampa, FL 33602-4932  
(813) 274-6660  
BrinsonLA@hillsboroughcounty.org

**BOARD LIAISON**

Nicole Jovanovski

**STAFF LIAISON**

Jill Walker

**COMMITTEE MEMBERS**

George Barbar  
Rob Broline  
Zach Chalifour  
Corman Conahan  
Julie Davis  
Jennifer Desrosiers  
Shaunita Ervin  
Linda Howard  
Ronica Jackson  
Peta-Gay Lake  
Jeffrey T Larson  
Kathleen Lee  
Marcia Mack  
Natasha Mazzie  
Patrice Monaco-McBride  
Rene O'Day  
Angie Oxley  
Annette Payne  
Kadem Ramirez  
Tracy Ramsey  
Alice Rimer  
James Rizzo  
Sarah Simpson  
Eugene Sherman  
Caroline Sturgis  
Jonathan Tapp  
Christine Tenney  
Allison Teslie  
Tori Unseth

# Florida Government Finance Officers Association, Inc.

## 2022-2023 Conference Program Committee

### Agenda Item

**Meeting Date:** January 20, 2023

**Title of Item:** Annual Conference Program Template

**Executive Summary, Explanation or Background:**

Please see attached Draft 2023 Annual Conference Program Schedule of Classes

**Recommended Action:**

That the Board review current schedule and provide any suggestions or guidance regarding programming.

*Lorrie A. Brinson*

Name

01/09/2023

Date

<b>2023 FGFOA Conference Program</b> <b>June 24-28, 2022   Rosen Shingle Creek   Orlando, FL</b>					
---	--	--	--	--	--

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
-------------	---	---	---	---	------------

**Saturday June 24, 2023**

8:00 AM to 9:40 AM			<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Building the Finance Professional</div> <div>Saturday June 24, 2023</div> <div>8:00-9:40 am</div> <div>Building the Finance Professional will be an introduction on how to be an holistic finance professional including public speaking, asking the right questions, having those crucial conversations, and planning for the future through succession planning.</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>Jay Lenora</div> </div>	<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Economic Update -</div> <div>Saturday June 24, 2023</div> <div>8:00-9:40 am</div> <div></div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>xxxxxxx Bank of America</div> </div>	
			<div>Moderator:</div>	<div>Moderator:</div>	
10:00 AM to 11:40 AM			<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Building the Finance Professional</div> <div>Saturday June 24, 2023</div> <div>10:00-11:40 am</div> <div>Building the Finance Professional will be an introduction on how to be an holistic finance professional including public speaking, asking the right questions, having those crucial conversations, and planning for the future through succession planning.</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>Jay Lenora</div> </div>	<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Best Practices</div> <div>Saturday June 24, 2023</div> <div>10:00-11:40 am</div> <div>This session will include best practices, including investment policies and strategies</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>Jeff Larson</div> </div>	
			<div>Moderator:</div>	<div>Moderator:</div>	
1:00 PM to 2:40 PM			<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Finding Your Currency</div> <div>Saturday June 24, 2023</div> <div>1:00-2:40 pm</div> <div>Are your employees zombies? Do they lack energy? We will discuss how to lead, encourage, and get the best out of yourself and everyone you work with by discovering motivational currently (What you and your team value)</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>Bob Vagnier Manatee County HR Manager and Retired Army Lieutenant</div> </div>	<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Investing Through Multiple Interest Rate Cycles</div> <div>Saturday June 24, 2023</div> <div>1:00-2:40 pm</div> <div>This session will explore the ups and downs in a volatile market providing straetgies for success</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>John Grady Public Trust Advisors</div> </div>	
			<div>Moderator:</div>	<div>Moderator:</div>	
3:00 PM to 4:40 PM			<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Transformational Leadership</div> <div>Saturday June 24, 2023</div> <div>3:00-4:40 pm</div> <div>This session will allow others to examine what kind of influence and leader they want to have on others and how to develop other leaders. We will discuss how to inspire others to achieve their desired results and the pillars of transformational leadership</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>Jay Lenora</div> </div>	<div> <div>Title:</div> <div>Date:</div> <div>Time:</div> <div>Topic:</div> </div> <div> <div>Pension Assets and Liablities</div> <div>Saturday June 24, 2023</div> <div>3:00-4:40 pm</div> <div>How to make the most of your pension investments</div> </div> <div> <div>CPE:</div> <div>Speaker:</div> </div> <div> <div>2 hours (TB)</div> <div>Jim Rizzo</div> </div>	
			<div>Moderator:</div>	<div>Moderator:</div>	

<b>2023 FGFOA Conference Program</b>					
<b>June 24-28, 2022   Rosen Shingle Creek   Orlando, FL</b>					

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
-------------	---	---	---	---	------------

<b>Sunday June 25, 2023</b>
-----------------------------

<b>First Time Attendees 11:00am - 11:45am</b>
---

<b>FGFOA Chapter President's Roundtable 12:00 - 12:45pm</b>
---

1:00 PM to 2:40 PM	<b>Title:</b> Auditor General and Department of Financial Services Update  <b>Date:</b> Sunday June 25, 2023 <b>Time:</b> 1:00-2:50 pm <b>Topic:</b> Update from the Florida Auditor General's Office and Department of Financial Services on current issues pertaining to local governments.  <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> Derek H. Noonan, CPA Audit Supervisor Florida Auditor General  Mark Merry Assistant Director State of Florida	<b>Title:</b> Beyond Public Hearings: How to Engage Stakeholder During the Budget Process  <b>Date:</b> Sunday June 25, 2023 <b>Time:</b> 1:00-2:50 pm <b>Topic:</b> This session focuses on how to engage and involve stakeholders in gathering useful information and providing them the opportunity to be part of the decision-making process.  <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> To Be Determined	<b>Title:</b> People, Places, and Purpose  <b>Date:</b> Sunday June 25, 2023 <b>Time:</b> 1:00-2:50 pm <b>Topic:</b> Work life balance It talks about how we approach mental health from our biases and pre select without knowing the mental issues of others, stigma social acceptance, anxiety, and take people as individuals, places of where this happened and social groups. Helping people repurposing the person help people  <b>CPE:</b> 2 Hours (BEH) <b>Speaker:</b> To Be Determined		
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		
3:00 PM to 4:40 PM	<b>Title:</b> ARPA and Single Audit Update  <b>Date:</b> Sunday June 25, 2023 <b>Time:</b> 3:00-4:50 pm <b>Topic:</b> This session will provide a brief review of the Final Rule and compliance requirements for the CSLFRF and then dive into issues related to CSLFRF funding and how to make sure your governmental entity optimizes the use of those funds. In addition, it will cover changes to the 2023 compliance supplement and other single audit updates.  <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> Joel Knopp, CPA, MSL CPAs & Advisors  Jeff Wolf, CPA MSL CPAs and Advisors	<b>Title:</b> How to tackle Inflation without Breaking the Budget  <b>Date:</b> Sunday June 25, 2023 <b>Time:</b> 3:00-4:50 pm <b>Topic:</b> A widespread shortage of supplies is disrupting production chains, and governments are scrambling to deal with increasing commodity prices, supply constraints and higher wages caused by labor shortages. Meanwhile, our stakeholders are demanding increased services and lower taxes and fees. This session provides ideas on how to address these issues without breaking the budget and depleting reserves.  <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> To Be Determined	<b>Title:</b> Building and Sustaining High Functioning Teams  <b>Date:</b> Sunday June 25, 2023 <b>Time:</b> 3:00-4:50 pm <b>Topic:</b> This session will discuss building and sustaining effective teams by developing a culture and skills that promote cross-collaboration/collaboration, effectiveness and efficiency.  <b>CPE:</b> 2 Hours (BEH) <b>Speaker:</b> Nicole Gasparri, Director Strategic Management and Professional Development Palm Beach Clerk of Courts		
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		

<b>Monday June 26, 2023</b>
-----------------------------

8:00 AM to 9:40 AM	Opening General Session -	Opening General Session -	Opening General Session -	Opening General Session -	Opening General Session -
10:00 AM to 11:40 AM	<b>Title:</b> GASB Update  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> This session will include the latest news from the Governmental Accounting Standard Board (GASB) and provide answers to address public confusion about current pronouncements.  <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> Alan Skelton, CPA Director, Research and Technical Activities Governmental Accounting Standards Board		<b>Title:</b> Embracing Change In Uncertain Times  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> This session will equip you with the right framework to deal with unprecedented challenges and circumstances including change in upper management. This session will break down change management in effective, actionable tasks, how to maintain organizational/department culture and a solid communication plan.  <b>CPE:</b> 2 Hours (BEH) <b>Speaker:</b> Ronald Clare, HR Director City of Hollywood	<b>Title:</b> Investment 101  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> Prepare, review and update an investmtnie policy along with keys to remember  <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> Zachary Falconer, Coordinator Sales & Marketing PMA Financial Network and Bryan Hextell, Institutional	<b>Title:</b> To Cloud or Not to Cloud; Discussion On ERP (Panel)  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> This panel discussion will include a host of panelist discussing the benefits of going to the cloud as well as the challenges local governments have faced and solutions when transferring their software to the Cloud.  <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> To Be Determined
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>

<b>Standing Committee Meetings 11:50am - 12:50 pm</b>
---

	<b>Title:</b> GASB Hot Topics  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 1:00-1:50 pm	<b>Title:</b> Exploring Additional and Alternative Revenue Sources  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 1:00-1:50 pm		<b>Title:</b> Developing a Capital Plan  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 1:00-1:50 pm	<b>Title:</b> Embracing Technology; Current Trends and Useful Tools for Budgeting (Panel)  <b>Date:</b> Monday June 26, 2023 <b>Time:</b> 1:00-1:50 pm
--	---	--	--	---	---

<p>2023 FGFOA Conference Program</p> <p>June 24-28, 2022   Rosen Shingle Creek   Orlando, FL</p>
--

Date & Time	Accounting, Auditing, and Financial Reporting		Budget, Economics, and Financial Planning		Policy, Leadership, Strategic Planning, and Personnel		Banking, Investment, Risk, Treasury Management, and Debt Management		Technology	
10:00:00 AM to 4:40 PM	<b>Topic:</b>	This session will cover the major accounting and financial reporting issues associated with implementing GASB 87.	<b>Topic:</b>	Are your tax dollars stretched too thin and are you seeking additional revenue sources to help fund competing priorities? This session discusses several alternative revenue sources to help fund capital projects and government services, including special assessments, impact fees, utility taxes, and other less frequently used revenue sources that are authorized in the State of Florida.			<b>Topic:</b>		<b>Topic:</b>	
	<b>CPE:</b>	1 Hour (AA)	<b>CPE:</b>	1 Hour (AA)			<b>CPE:</b>	1 Hour (AA)	<b>CPE:</b>	1 Hour (TB)
	<b>Speaker:</b>	Alan Skelton, CPA Director, Research and Technical Activities Governmental Accounting Standards Board	<b>Speaker:</b>	To Be Determined			<b>Speaker:</b>	Diane Riechard, CPA - CFO, City of Plant City	<b>Speaker:</b>	To Be Determined
	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>	
	<b>Title:</b>	<b>Internal Controls and Fraud in the Remote Environment</b>			<b>Title:</b>	<b>Public Service Motivation</b>	<b>Title:</b>	<b>Investments 201</b>	<b>Title:</b>	<b>Latest Buzz on Drones</b>
	<b>Date:</b>	Monday June 26, 2023			<b>Date:</b>	Monday June 26, 2023	<b>Date:</b>	Monday June 26, 2023	<b>Date:</b>	Monday June 26, 2023
	<b>Time:</b>	2:00-3:20 pm			<b>Time:</b>	2:00-3:20 pm	<b>Time:</b>	2:00-3:20 pm	<b>Time:</b>	2:00-3:20 pm
	<b>Topic:</b>	Even in traditional work environments, it's easy for processes to become flawed and with the shift to a remote work environment, it has added another layer of controls that need to be evaluated. This session will provide guidance in designing and implementing internal controls to safeguard your organization.			<b>Topic:</b>	This session will help the audience to understand what motivates public service employees and how community leaders recruit, train, retain, and inspire staff to elevate performance, retention and morale. We will discuss professional development and what really motivates by thinking about what's important to the employee and organization and embracing the meaning in their work.	<b>Topic:</b>		<b>Topic:</b>	
	<b>CPE:</b>	1.5 Hour (AA)			<b>CPE:</b>	1.5 Hours (BEH)	<b>CPE:</b>	1.5 Hours (TB)	<b>CPE:</b>	1.5 Hours (TB)
	<b>Speaker:</b>	Marc Grace, CPA Partner Keefe and McCullough CPAs and Stephen Emery Partner Keefe and McCullough CPAs			<b>Speaker:</b>	Dale Pazdra, Deputy City Manager City of Coral Springs	<b>Speaker:</b>	Mark C. Mason, CPA, Director of Financial Services, City of Cape Coral	<b>Speaker:</b>	Ryan Beggy????
	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>	
	<b>Title:</b>	<b>Financial Reporting Complexities in Local Governments</b>	<b>Title:</b>	<b>Economic Update</b>	<b>Title:</b>	<b>First time leaders and challenges faced</b>	<b>Title:</b>	<b>Securing and Handling Grant Funds</b>		
	<b>Date:</b>	Monday June 26, 2023	<b>Date:</b>	Monday June 26, 2023	<b>Date:</b>	Tuesday, June 27, 2023	<b>Date:</b>	Tuesday, June 27, 2023		
	<b>Time:</b>	3:30-4:50 pm	<b>Time:</b>	3:30-4:50 pm	<b>Time:</b>	3:30-4:50 pm	<b>Time:</b>	3:30-4:50 pm		
	<b>Topic:</b>	This session will provide answers to a series of hypothetical questions that present complex accounting and financial reporting and technology issues facing many Florida governments of varying sizes and structures.	<b>Topic:</b>	Economic conditions affect budgeting and financial planning functions in all governmental entities. This session will discuss the current state of the economy and provide national, state and regional trends.	<b>Topic:</b>	This session will discuss the fundamentals of management, key skills, leadership tools, best practices and building a support network. This session will equip first time leaders with how to have a successful start.	<b>Topic:</b>	This session will explore securing, recording, reporting and audit requirements of grant funds. This session will also highlight major pitfalls when receiving grants		
	<b>CPE:</b>	1.5 Hours (AA)	<b>CPE:</b>	1.5 Hours (TB)	<b>CPE:</b>	1.5 Hours (BEH)	<b>CPE:</b>	1.5 Hours (AA)		
	<b>Speaker:</b>	Andrew Laffin	<b>Speaker:</b>	To Be Determined	<b>Speaker:</b>	Esmond K Scott Village Manager of Miami Shores, Tanya Wilson Assistant Village Manager Miami Shores Laurette Jean, Budget Director City of Hollywood	<b>Speaker:</b>	Venice		
	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>	

**Networking and Social Event 5:00pm - 6:30pm**

Tuesday June 27, 2023

8:00 AM to 4:40 PM	<b>Title:</b>	Changes to the Financial Reporting Model and to Revenue and Expense Recognition	<b>Title:</b>	Budget Best Practices	<b>Title:</b>	Legislative Updates	<b>Title:</b>	Probabilities Related to Pension Investing	
	<b>Date:</b>	Tuesday June 27, 2023	<b>Date:</b>	Tuesday June 27, 2023	<b>Date:</b>	Tuesday June 27, 2023	<b>Date:</b>	Tuesday June 27, 2023	
	<b>Time:</b>	8:00 -9:50 am	<b>Time:</b>	8:00 -9:50 am	<b>Time:</b>	8:00 -9:50 am	<b>Time:</b>	8:00 -9:50 am	
	<b>Topic:</b>	This session highlights GASB's two most potentially impactful in-process projects. The Financial Reporting Model project will update the guidance initially established by GASB 34. The Revenue and Expense Recognition project will provide conceptually based, comprehensive guidance for recognition of revenues and expenses.	<b>Topic:</b>	Looking for new and creative way to approach the budget process? We will walk through a local government budget process and learn some best practices that have proven to be effective. The session will cover best practices on all aspects of the budget process, including establishing a vision and priorities, engaging with the public, developing the annual budget, maintaining relationships and monitoring the budget throughout the year.	<b>Topic:</b>	This session will review the 2022 legislative session, review the bills that passed and failed and discuss their implications for local governments	<b>Topic:</b>	This session will look at probabilities related to pension funds and how you can achieve your return targets	
	<b>CPE:</b>	2 Hours (AA)	<b>CPE:</b>	2 Hours (TB)	<b>CPE:</b>	2 Hours (TB)	<b>CPE:</b>	2 Hours (TB)	
	<b>Speaker:</b>	Racquel McIntosh, CPA Partner Grau and Associates	<b>Speaker:</b>	To Be Determined	<b>Speaker:</b>	To Be Determined	<b>Speaker:</b>	Jim and Israel Bichachi	
	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>
	<b>Title:</b>	Broadband and Infrastructure Programs: Compliance Hot Topics	<b>Title:</b>	Strategic Planning Part 1	<b>Title:</b>	Public Records Request & Sunshine Law	<b>Title:</b>	Update on the Latest Banking Technologies, Cost Savings	

**2023 FGFOA Conference Program**  
**June 24-28, 2022 | Rosen Shingle Creek | Orlando, FL**

Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology
	<b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> The objective of this session is to provide a high level overview of the various Broadband and Infrastructure programs funded by the multiple post-pandemic federal economic stimulus Acts, with a focus on the differences between them, and compliance matters that need to be monitored as a result. Single Audit and subrecipient monitoring procedures and common audit issues will also be presented. <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> <b>Jill Reyes, CPA</b> RSM US LLP <b>Moderator:</b>	<b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> <b>To Be Determined</b> <b>Moderator:</b>	<b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> This session will focus on the Ethics, public records act, electronic records/records management, and how to comply with the Sunshine Law <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> Dan O'Hagan, Assistant General Counsel and Regulatory Compliance Counsel Florida Municipal Power <b>Moderator:</b>	<b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 10:00-11:50 am <b>Topic:</b> This session will focus on some of the latest banking technology and cost savings options <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> Erik Inderbitzen, JP Morgan <b>Moderator:</b>	

**Innovation Awards Luncheon & Past Presidents Recognition**

<b>CPE:</b> ACFR 101: Where to Start if you Want to Prepare your ACFR <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 1:00pm - 2:50 pm <b>Topic:</b> This session will cover the basics of what goes into preparing the ACFR, including discussion on required sections, what information you will need to gather and where you can get it, and common findings in first year ACFRs. <b>CPE:</b> 2.0 Hour (AA) <b>Speaker:</b> <b>Julie Davis, CPA</b> Shareholder Rivero, Gordimer & Company, PA <b>Moderator:</b>	<b>CPE:</b> Strategic Planning Part 2 <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 1:00pm - 2:50 pm <b>Topic:</b> The Strategic Plan is a useful tool to ensure resources are properly allocated based on the top priorities of a community. For any Strategic Plan to be effective, collaboration and communication between all stakeholders, a rigorous process of goal setting, a data-driven evaluation of priorities, finance collaboration to address baseline budget assessments, and a budget that communicates the financial steps are necessary. This session will walk through a typical local government strategic planning process from beginning to end. <b>CPE:</b> 2.0 Hours (TB) <b>Speaker:</b> <b>To Be Determined</b> <b>Moderator:</b>	<b>CPE:</b> Equity & Diversity, Generations in the Workplace <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 1:00pm - 2:50 pm <b>Topic:</b> This session will cover how to foster belonging, encouraging flexibility, collaborative training, different communication styles, and embracing diversity. We will discuss the definition of diversity and inclusion, how to promote this within your organization, and how to build a foundation. Lastly, what is leadership's role in promotion workplace inclusivity. <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> <b>To Be Determined</b> <b>Moderator:</b>	<b>Title:</b> Putting Your Best Foot Forward - How to Prepare for a Bond Issuor, Rating Agency Presentation or Annual Surveillance Call <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 1:00pm - 2:50 pm <b>Topic:</b> An organization's long-term competitive position is substantially dependent on its ability to raise affordable capital in the debt markets. The approach taken by organizational leadership teams when preparing for their review is vitally important in today's rapidly evolving environment. This session will provide valuable information on how to achieve your organization's goals. <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> <b>To Be Determined</b> <b>Moderator:</b>	
<b>Title:</b> Common Audit Findings 2022 <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 3:00 pm - 4:50 pm <b>Topic:</b> This session will include discussion of common audit findings at various local government entities related to financial reporting, internal controls and compliance as well as best practices for addressing them. <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> <b>Lorrie Brinson, MBA/PA, MSA, CGFO</b> Business Manager Affordable Housing Services County and <b>Roderick Harvey, CPA, CVA</b> HCT Certified Public Accountants & Consultants, LLC <b>Moderator:</b>	<b>Title:</b> Preparing for Collective Bargaining without Breaking the Budget <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 3:00 pm - 4:50 pm <b>Topic:</b> Rights of employees to organize and participate in a union in order to address issues regarding wages, hours and working conditions is the law under the National Labor Relations Act (NLRA). Under volatile economic conditions, local governments may be pressured to meet demands and challenged to prioritize union requests and other community needs, all while preparing a sustainable and balanced budget. Learn from the experts how to prepare to negotiate with collective unions without breaking the budget. <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> <b>To Be Determined</b> <b>Moderator:</b>	<b>Title:</b> RFP, RFI, and RFQ Panel <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 3:00 pm - 4:50 pm <b>Topic:</b> This would be a panel discussion with procurement and an attorney on the differences between request for proposals, request for information and request for quotation and maintaining compliance <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> <b>Steven Hall, Chief of General Services Office of State Court Administrator</b> <b>Moderator:</b>	<b>Title:</b> Capital Financing Options <b>Date:</b> Tuesday June 27, 2023 <b>Time:</b> 3:00 pm - 4:50 pm <b>Topic:</b> How to formulate a Capital Improvement Plan, and Look at Bank, Bond finance and other options where external financing is needed. <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> <b>Molly Clark, Prague Advisors</b> <b>Moderator:</b>	

**Association Night**

2023 FGFOA Conference Program June 24-28, 2022   Rosen Shingle Creek   Orlando, FL					
Date & Time	Accounting, Auditing, and Financial Reporting	Budget, Economics, and Financial Planning	Policy, Leadership, Strategic Planning, and Personnel	Banking, Investment, Risk, Treasury Management, and Debt Management	Technology

### Wednesday June 28, 2023

#### Annual Business Meeting

8:00 AM to 11:40 AM	<b>Title:</b> How to Pass Your Single Audit  <b>Date:</b> Wednesday June 28, 2023 <b>Time:</b> 9:00-10:50 am <b>Topic:</b> Federal and State grants are critical funding sources for many governments and special districts but also come with many different compliance requirements. This session will give a single audit specialist's best tips on what finance officers and grant managers can do to prepare in advance for their required annual single audits over federal and state grants. Learn what your auditors will be looking for so you can pass your single audit easily and efficiently.  <b>CPE:</b> 2 Hours (AA) <b>Speaker:</b> April Shuping Partner Carr, Riggs & Ingram	<b>Title:</b> Free but Not Easy: How to Compete for and Manage Grants  <b>Date:</b> Wednesday June 28, 2023 <b>Time:</b> 9:00-10:50 am <b>Topic:</b> Local governments often turn to grant opportunities to help fund new initiatives, provide for new capital projects, or support important initiatives that otherwise would be unaffordable. However, the effort required to find, manage, and report on grants can be significant, especially for a small government. Attendees will learn how to distinguish between types of grants, write a better, more competitive grant proposal, and learn how to implement and comply with complex grant requirements.  <b>CPE:</b> 2.0 Hours (TB) <b>Speaker:</b> To Be Determined					<b>Title:</b> Cyber Security in the Remote Environment Best Practices  <b>Date:</b> Wednesday June 28, 2023 <b>Time:</b> 9:00-10:50 am <b>Topic:</b>  <b>CPE:</b> 2 Hours (TB) <b>Speaker:</b> To Be Determined
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>
		<b>Title:</b> Capital Planning for the Future What Happens When the Money Runs Out?  <b>Date:</b> Wednesday June 28, 2023 <b>Time:</b> 11:00-11:50 am <b>Topic:</b> The American Rescue Plan Act (ARPA) and various other federal and state funding opportunities have injected local governments with much needed funding to pay for capital infrastructure. However, when the money runs out, many communities will be faced with the headache of how to pay for future capital projects and ongoing maintenance. Attendees will learn how to plan for long-term capital costs, budget sustainably, and enact smart financial policies to ensure governments are using one-time funds responsibly.  <b>CPE:</b> 1.0 Hours (TB) <b>Speaker:</b> To Be Determined					<b>Title:</b> Tips and Tricks in Excel  <b>Date:</b> Wednesday June 28, 2023 <b>Time:</b> 11:00-11:50 am <b>Topic:</b> With the proliferation of data availability from all sorts of various sources with CSV files coming at you from all directions, take some time to learn some useful tools, tips, and tricks in Excel to help you slice and dice, analyze, and report on this data. In this session, we will look at incorporating external data sources, combining workbooks, formatting tools to make reporting easier, and goto formulas to get the most out of the data. See how easy it is to turn text information into a data powerhouse in just a few clicks.  <b>CPE:</b> 1 Hours (TB) <b>Speaker:</b> Louis "Joly" Boglioli, III, CGFO Director of Finance City of Stuart
	<b>Moderator:</b>	<b>Moderator:</b>	<b>Moderator:</b>		<b>Moderator:</b>		<b>Moderator:</b>



2022-2023

**CHAIRPERSON**

Lorrie A. Brinson, MBA/PA, MSA, CGFO  
Affordable Housing Business Manager  
Hillsborough County  
601 E Kennedy Blvd  
Tampa, FL 33602-4932  
(813) 274-6660  
BrinsonLA@hillsboroughcounty.org

**BOARD LIAISON**

Nicole Jovanovski

**STAFF LIAISON**

Jill Walker

**COMMITTEE MEMBERS**

George Barbar  
Rob Broline  
Zach Chalifour  
Corman Conahan  
Julie Davis  
Jennifer Desrosiers  
Shaunita Ervin  
Linda Howard  
Ronica Jackson  
Peta-Gay Lake  
Jeffrey T Larson  
Kathleen Lee  
Marcia Mack  
Natasha Mazzie  
Patrice Monaco-McBride  
Rene O'Day  
Angie Oxley  
Annette Payne  
Kadem Ramirez  
Tracy Ramsey  
Alice Rimer  
James Rizzo  
Sarah Simpson  
Eugene Sherman  
Caroline Sturgis  
Jonathan Tapp  
Christine Tenney  
Allison Teslie  
Tori Unseth

# Florida Government Finance Officers Association, Inc.

## 2022-2023 Conference Program Committee

### Agenda Item

**Meeting Date:** January 20, 2023

**Title of Item:** 2023 Annual Conference Professional Headshots

**Executive Summary, Explanation or Background:**

We would like to provide an opportunity for our members to have Professional headshot photos taken during the annual conference at a discount. The number of photos would be limited to 10-12 pictures and sessions would be scheduled in 15 minute time slots on a day to be determined during the Annual Conference. Each participant must pre-register and pay individually. The cost to the participant is \$40 and the total cost to FGFOA to have the photographer onsite is \$100. Photos will be delivered to the email provided at booking.

**Recommended Action:**

That the Board approve providing space for professional photo headshots to our members during the 2023 Annual Conference and a Budget for booking the photographer to take photos on site during a 4-5 hour time slot on a date TBD.

Lorrie A. Brinson  
Name

01/09/2023  
Date



**Florida Government Finance Officers Association, Inc.**  
**2022-2023 Educational Programs Committee**  
**Agenda Item**



**2022-2023**

**CHAIRPERSON**

**Annette Otiniano, CGFO**  
Director of Finance  
Plantation  
400 NW 73rd Ave  
Plantation, FL 33317-1609  
(954) 797-2163  
[aotiniano@plantation.org](mailto:aotiniano@plantation.org)

**BOARD LIAISON**

Melissa Burns

**STAFF LIAISON**

Karen Pastula

**COMMITTEE MEMBERS**

Benjamin Clark  
Cindy Emshoff  
Dathan Griffiths  
David Jang  
Crystal Kinzel  
Debra Martin  
Richard Pengelly  
Jose Regueiro  
Katie Roundtree  
William Seiter  
Linda Short  
Dennise Suarez  
Jonathan Tapp  
Andrew Thompson  
Angela Votaw  
Denese Williams

**Meeting Date:** Date 1/20/2023

**Title of Item:** Committee Status and Committee Manual Update

**Executive Summary, Explanation or Background:**

Attached is the updated manual for the Educational Programs Committee. There was some language added to allow for two Webinars in one month, when topics and speakers were available. In addition, there was language added about "Other Specialty Educational Programing" that may be presented based on coordination and input from the Ad Hoc Committee.

The November Webinar "Six Sigma" had 285 members in attendance and 435 registered for the recording.

The December Webinar "Lessons Learned from Implementing GASB 87 & How to Apply Those Lessons to GASB 96" had 257 members in attendance and 301 registered for the recording. The committee had scheduled a second Webinar in December "ARPA Reporting Update" however, this Webinar was removed from the schedule due to inability to find a speaker.

There are two Webinars scheduled for January 12 & 19. The January 12<sup>th</sup> Webinar "Impact of Higher Interest on the Economy and Budget" will be presented by David Jang of Deep Blue Investments and the January 19<sup>th</sup> Webinar "Funding Considerations for Pensions and OPEB" will be presented by James Rizzo, Senior consultant at Gabriel Roder Smith.

**Recommended Action:**

The board review and approve the updated committee manual.

Annette Otiniano

Name

1/9/2023

Date

# Florida Government Finance Officers Association

## Educational Programs Committee

### Policies and Procedures Manual

#### **I. Membership Structure**

- A. Members should include a cross-section of the FGFOA so as to include state, county, city, special purpose governments, public schools, and other FGFOA representation.
- B. The committee should be composed of at least 10 active members, not including the chairperson(s).
- C. The Chairperson is appointed by the President and serves as overall Committee coordinator.
- D. The Chairperson appoints Vice-Chairperson for subcommittees for each major area of responsibility, if needed.
- E. Each committee member is assigned to coordinate one or more of the scheduled webinars.

#### **II. Purpose, Goals and Action Plan**

- A. Purpose: To plan educational webinars and other training opportunities, as directed by the Board, and a minimum of twelve webinars (one webinar each month) by identifying a broad range of relevant topics and scheduling knowledgeable speakers.
- B. Long Range Goal: Improve the quality of financial management in government units by educating the membership to create a well-rounded individual.
- C. Short Range Goals
  - 1. Provide stimulating educational and training opportunities for government finance professionals.
  - 2. Provided low cost CPE to our membership.

#### **D. Action Plan**

- 1. Webinars:
  - a. Assign each Committee member one or more webinars, their objective being to find speakers for each.
  - b. Recommend topics, speakers, and proposed dates and times for all webinars for FGFOA Board of Directors Approval.

- c. Committee members, for each of their assigned webinars, contact potential speakers appropriate for the selected webinar calendar.
- d. Chair and Vice Chair will take turns moderating each educational session. The Moderator Guidelines are provided to the moderator to outline responsibilities.
- e. Webinars are typically scheduled on the third Thursday of the month from 2:00pm-3:40pm EST.

### **III. Member Responsibilities**

#### **A. Chairperson**

1. Coordinates all major aspects of the committee meetings, including establishing time and place, agenda and minutes.
  - a. The Committee Meetings can be in person or via phone conference. The Florida League of Cities (FLC) can provide meeting space in Orlando and Tallahassee. The FLC arranges conference calls and Go-To-Meeting.
  - b. Assigns committee member activities.
  - c. Motivates and involves all committee members.
2. Reports committee activities, including keeping committee members and Board liaison apprised of committee activity and progress.
  - a. Prepares and presents reports about the committee's progress for scheduled FGFOA Board of Directors meetings. Although highly encouraged to attend the Board Meetings, if unable to attend, coordinates with Board liaison for committee report presentation.
  - b. Submits articles describing the committee's progress for the FGFOA newsletter.
  - c. Prepares a report for the annual conference business luncheon, summarizing all of the committee activities for the year.
  - d. Assists with transition of responsibilities to the new Board Liaison and Chair.
  - e. Solicits volunteers, if needed.
  - f. Informs committee members of key dates/deadlines.

- g. Only active members can hold the position of Chair.

**B. Vice-Chairperson**

1. Assists the Committee Chairperson and other Committee members.
2. Moderates webinars as directed by the Committee Chairperson.
3. Participates in periodic Committee meetings.
4. Contacts the FLC to request speaker bank that has been used in the past
5. Members (Can be Active, Associate, Retired, or Student members of FGFOA).

**C. Members:**

(Can be Active, Associate, Retired or Student members of FGFOA)

1. Assists the Chair in determining relevant topics for educational and webinar sessions.
  - a. Webinars:
    1. Provide at least ~~twelve~~ ten (10) webinars per twelve-month period. There shall be no Webinars provided during the months of June and October so as not to conflict with the Annual Conference or the School of Governmental Finance.
    2. On occasion, if additional topics are available and approved by the board, the committed may host 2 webinars in one month (Not June or October).
    3. Each session should be at least 100-minutes in duration and must include six (6) evenly spaced multiple choice CPE questions.
    4. Select and coordinate speakers
  - b. Other Educational Programs:
    1. Provide various other specialty "Educational Programs" as directed by the FGFOA Board of Directors.
    2. The Educational Programs Committee shall coordinate with the Ad Hoc Committee to provide other various specialty educational programs as recommended and approved by the FGFOA Board of Directors.

2. Attends meetings
  - a. The first organizational meeting is held at the annual conference.
  - b. Subsequent committee meetings are called by the committee chairperson.
3. Appointed for a least one (1) year term, but encouraged to serve at least three (3) to provide the institutional knowledge and experience necessary for successful operation of the committee.
4. A committee application must be completed each year regardless of which committee the member will be working with for the following year.

#### **IV. Budget:**

- A. The annual budget provides for expenses associated with committee meetings, such as meals and conference calls.
- B. Presenters are volunteers and do not receive compensation or expenses for their services, with the possible exception of national speakers from GASB and GFOA. Any presenter that requests compensation must be approved by the Board prior to selection.

#### **V. Timeline:**

- A. Hold organizational meeting at the Annual Conference.
- B. Develop a tentative schedule of events (showing date, time, topic, and speakers) as soon as possible, but not later than July. Schedule developed should include September of the current year through August of the next year, for a total of twelve webinars. Schedule should avoid conflict with other FGFOA key events such as the annual conference, School of Government Finance, and scheduled Board meetings, whenever possible.

#### **VI. Transition Plan:**

- A. Outgoing chair(s) and board liaison will meet with the new chair(s) and board liaison in order to provide a smooth transition from one year to the next.
- B. New chair and board liaison will update the committee manual prior to conference in order to provide members with an updated manual.

# Florida Government Finance Officers Association, Inc.

## 2022-2023 Event Host Committee

### Agenda Item



2022-2023

#### CHAIRPERSON

Sharon Almeida, CGFO  
Assistant Controller  
Village of Wellington  
12300 Forest Hill Blvd  
Wellington, FL 33414-5785  
(561) 753-5267  
[salmeida@wellingtonfl.gov](mailto:salmeida@wellingtonfl.gov)

#### BOARD LIAISON

Bryan Cahen

#### STAFF LIAISON

Jill Walker

#### COMMITTEE MEMBERS

Jacqueline Bell  
Ryan Bernal  
Marcia Carty  
Ginger Coulter  
Cecilia Guerrero  
Jeanette Haynes  
Shane Herman  
Abigail Herrera  
Penny Hill  
Vanna Lawitzke  
Kathleen Lee  
Lisa Lynch  
Marcia Mack  
Natasha Mazzie  
Everlyne Okoduwa  
Angie Oxley  
Bobbie Todd  
Rebecca Tew  
Tori Unseth  
Natalee Wallace  
Jason Watkins

**Meeting Date:** January 20, 2023

**Title of Item:** Tuesday Night Event

#### **Executive Summary, Explanation or Background:**

At the last board meeting, the board approved to have the Tuesday Night event at SeaWorld however the final costs were still pending. Below you will find the schedule and final costs:

#### Schedule:

6:30 p.m. - 8:00 p.m.

Arrivals

Dinner in Covered Pavilions

Animal Ambassador Photo Ops (exact type of animal and number available pending availability and welfare check)

Music by Caribbean Trio

7:30 p.m. - 9:00 p.m.

Free time in park to include Quick Queue passes for all rides, exploration of animal exhibits and any scheduled shows (NOTE: Guests could also bypass dinner and head straight into the park, but most people will probably want some food.)

9:00 p.m. - 9:15 p.m.

Reserved seating for Electric Ocean fireworks show (NOTE: All times are based on current anticipated park schedules and could be subject to change.)

9:15 p.m. - 10:15 p.m.

Exclusive access to Ice Breaker coaster post-park closing. The bars will also remain open at the pavilions.

(NOTE: I asked about access to a second ride during this time, but everything is spread out too far to really make this work. However, I don't think wait times will be an issue. Some of the group will have already left.)

10:30 p.m.

Final Departure

The final cost will be \$120,000.

#### **Recommended Action:**

Approval of an increase in the budget to \$120,000 for the Tuesday Night Event.

Sharon Almeida

Name

1/10/2023

Date

# Florida Government Finance Officers Association, Inc.

## 2022-2023 Professional Development Committee

### Agenda Item



2022-2023

#### CHAIRPERSON

Lewis Chazan  
Accountant I  
St. Petersburg  
1 4th St N

St. Petersburg, FL 33701-3804  
(727) 893-7110  
lewis.chazan@stpete.org

#### BOARD LIAISON

Rebecca Schnirman

#### STAFF LIAISON

Karen Pastula

#### COMMITTEE MEMBERS

Kylie Chiavuzzi

Michael Gauci

Sheila Goldman

Jeanette Little-Haynes

Tanra-Lee Milson

Carmen Mosley

Annette Payne

Linda Short

Sarah Simpson

Dennise Suarez

Allison Teslia

Daniel Petraroia

William Bowers

**Meeting Date:** January 20, 2023

**Title of Item:** Professional Development Committee Update

#### **Executive Summary, Explanation or Background:**

The Committee has completed the pairings for the mentor/mentee committee and Sub-Committee Chair, William "Bill" Bowers has does a fantastic job leading the team. For this year, the mentor/mentee program will hold monthly topic discussions until June. The Sub-Committee would like to work with the Conference Committee regarding setting up a Dynamic Leadership Session (or other topic) open to the last two groups of mentor/mentees as a reunion.

Leadership FGFOA: The Sub-Committee is ready to review the applications.

#### **Recommended Action:**

None

*Rebecca Schnirman*

Name

1/5/2023

Date



# Florida Government Finance Officers Association, Inc.

## 2022-2023 Technical and Legislative Resources

### Committee Agenda Item

2022-2023

#### CO-CHAIRPERSON

Derek H. Noonan, CPA

Audit Supervisor

Auditor General

747 Violet St

Tallahassee, FL 32308-6274

(850) 412-2864

[dereknolan@aud.state.fl.us](mailto:dereknolan@aud.state.fl.us)

#### CO-CHAIRPERSON

Stephen Timberlake

Special Projects Manager

City of Boca Raton

201 W Palmetto Park Rd

Boca Raton, FL 33432-3730

(561) 393-7729

[stimmerlake@myboca.us](mailto:stimmerlake@myboca.us)

#### BOARD LIAISON

Olga Rabel

#### STAFF LIAISON

Jill Walker

#### COMMITTEE MEMBERS

Annie Andrews

Ted Beason

Linda Benoit

Ryan Bernal

Barbara Boyd

James Braddock

Maria Calvillo

Kathleen Campbell

Yvonne Clayborne

Robyn Dearth

Shanique Dimonnay

Ajay Gajjar

Dathan Griffiths

Cecelia Guerrero

James Halleran

Sharon Harding

Natalie Hinger

Casey Howard

Derek Johnssen

Crystal Kinzel

Ken Lee

Michael Middleman

Jean-Michel Neault

James Rizzo

Linda Short

Andrea Simon

Robert Villar

Anthony Walsh

**Meeting Date:** January 20, 2023

**Title of Item:** Committee Update

#### **Executive Summary, Explanation or Background:**

The Committee met on December 15, 2022, to review and discuss the GASB Exposure Draft – *Implementation Guidance Update—2023*. Our proposed response was submitted to the Board for consideration on the same day, and the signed response was sent to GASB for consideration on 1/9/2023. The signed response is attached to this update.

The Resource Manual review draft were not submitted in time to be considered for the November 4 meeting and were resubmitted for consideration for the January 20 meeting.

#### **Recommended Action:**

Approve revised Resource Manual for posting to the FGFO website.

Finally, outside of the meeting, the Committee sent out three alerts:

- GASB Pension Reporting Post-Implementation Review Survey
- DFS Florida Open Financial Statement System (XBRL) Project
- EDR Manual update.

The alerts are attached to this Agenda Item.

#### **Key 2023 Legislative Session Dates**

- March 7, 2023, Regular Session convenes; 12:00 noon, deadline for filing bills for introduction
- April 22, 2023, Motion to reconsider made and considered the same day
- All bills are immediately certified April 25, 2023, 50th day – last day for regularly scheduled committee meetings.
- May 5, 2023, 60th day – last day of Regular Session

#### **Recommended Action:**

No Action needed. For informational purposes

*Derek Noonan & Stephen Timberlake*

Name

1/10/2023

Date

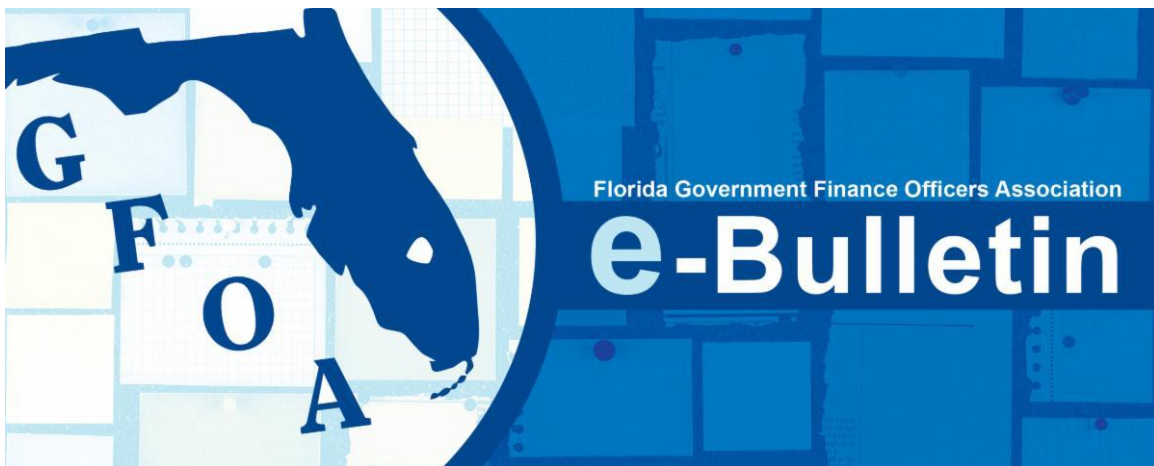


# **Basic Government Resource Manual**



## **Florida Government Finance Officers Association**

**TABLE OF CONTENTS**



## LOGGERx Opening

---

For the past two years, the Florida Department of Financial Services (Department) has been in the process of developing the new Local Government Electronic Reporting in xBRL (LOGGERx) system with xBRL functionality. On December 15, 2022, the Department will transition to the new LOGGERx system and start the process of retiring the old LOGGER system. In February 2023, Annual Financial Reports (AFRs) will be filed using the new LOGGERx system. During the remainder of 2022, Department staff will be assisting local governments with setting up their new user accounts, learning to navigate and getting acquainted with this new system.

LOGGERx allows a single local government to have multiple users with roles assigned to each individual user. User roles are defined as follows:

- **Editors:** Users representing the local government. Each local government must have one primary editor and may also have secondary editors.
  - The primary editor has the ability to submit and edit an AFR and edit other users.
  - Secondary editors have the ability to submit and edit an AFR.
- **Contact users:** Users listed as additional people who may be contacted regarding local government issues but have no access to the system.
- **Third Party users:** Auditor or management company users allowed access to the local government's AFR. The third-party users have the ability to edit and input information. However, a third-party user does not have the ability to submit an AFR.

LOGGERX will be the new reporting tool and no more submissions will be accepted via LOGGER. Please reach out to the Department's Local Government

team (850-413-5501 | [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)) to set up your primary editor's user account or to ask any questions regarding this change.

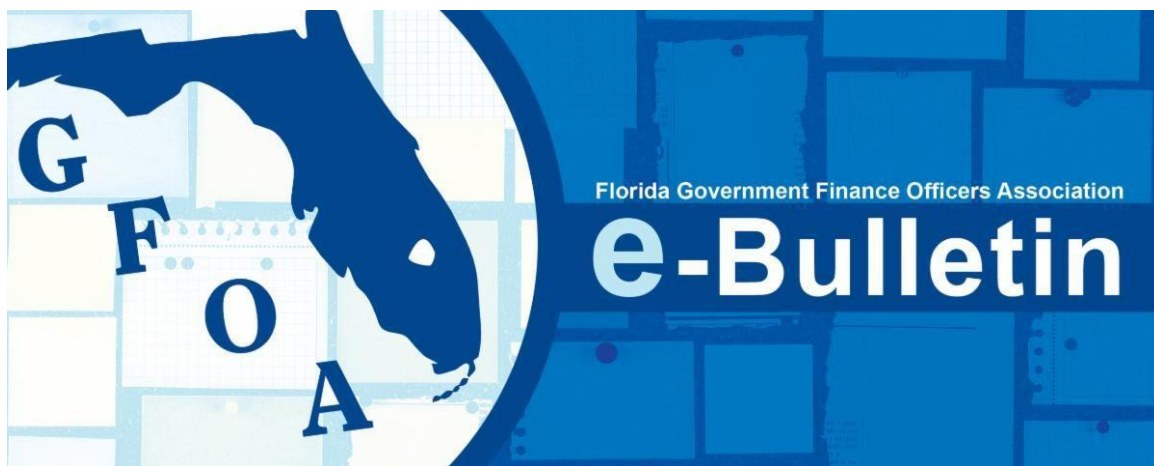
Please let me know if you have any questions.

Thank you,

Victoria LaPonzina, FCCM  
**Financial Administrator**  
Florida Department of Financial Services  
Division of Accounting & Auditing  
Bureau of Financial Reporting  
(850) 413-5501

---





## Local Government Financial Information Handbook - 2022 Edition

The Florida Legislature's Office of Economic and Demographic Research (EDR) has published the 2022 edition of the *Local Government Financial Information Handbook*. This report is produced annually by EDR to serve as a reference for many of the revenue sources available to local governments. It contains items useful for local government budgeting purposes, including descriptions of revenue sources, adjusted 2021 population estimates used in the FY 2022-23 state revenue-sharing calculations, estimated FY 2022-23 county and municipal government distributions for select state revenue-sharing and local option tax sources, and the 2023 local option fuel, sales, and tourist-related tax rates by county. This report also serves as a guide to understanding the constitutional and statutory provisions pertaining to these revenue sources.

The *Handbook's* discussion of local government revenue sources is organized as follows:

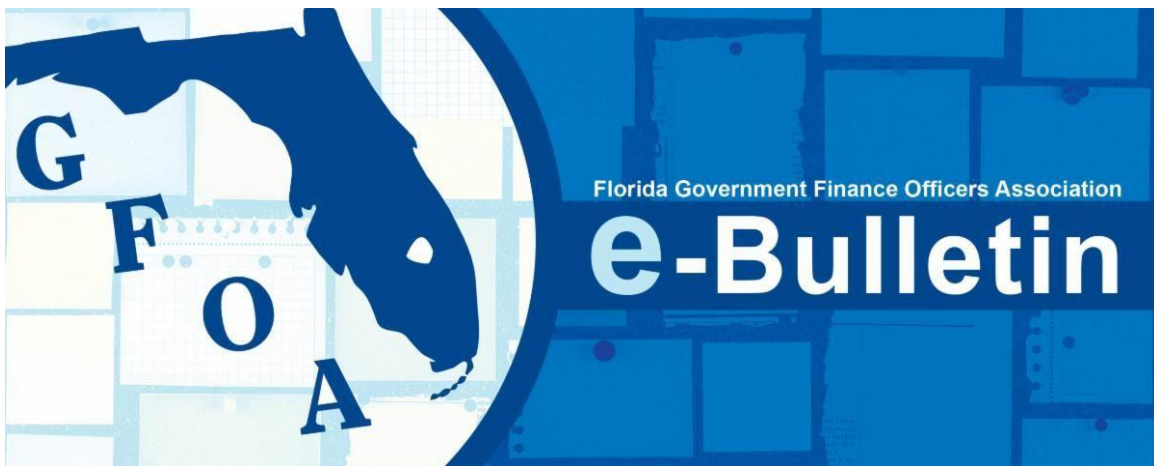
- Part One: Revenue Source Authorized by the Constitution
- Part Two: Revenue Sources Based on Home Rule Authority
- Part Three: Revenue Sources Authorized by the Legislature

The report is available on the EDR's website via the following link:

<http://edr.state.fl.us/Content/local-government/reports/lqfih22.pdf>

Please note that EDR no longer prints and distributes hard copies of this report. However, all are welcome to download and/or print the document from the EDR's website. This 306 page PDF has been formatted for duplex printing.





## Annual Reporting of Local Government Economic Development Incentives Pursuant to Section 125.045 or 166.021, F.S.

Pursuant to sections 125.045 and 166.021, F.S., county and municipal governments are required to annually report to the Office of Economic and Demographic Research (EDR) the economic development incentives in excess of \$25,000 paid to businesses during the previous local fiscal year. Pursuant to law, county and municipal governments must report their economic development incentives in the format specified by EDR.

The Florida Legislature's Office of Economic and Demographic Research (EDR) is requested completion of the ***Local Government Economic Development Incentives Survey for FY 2021-22***. Please forward this communication to the local official most knowledge of your entity's economic development incentive activities.

If your county or municipal government or CRA paid businesses, either directly or indirectly, economic development incentives totaling more than \$25,000 during local fiscal year 2021-22, please complete the online survey via the link below. **If no incentives were paid, please indicate in the online survey, or alternatively, email Steven O'Cain at EDR ( [ocain.steve@leg.state.fl.us](mailto:ocain.steve@leg.state.fl.us) ) and state in the email that no incentives were paid during FY 2021-22. Please do not combine and report any incentives paid by the local government and any respective CRAs into a single survey response. A separate survey response is requested for each county-operated or municipal-operated CRA that paid any incentives in FY 2021-22.**

**<https://www.surveymonkey.com/r/2DCYJWD>**

For more information on this reporting requirement and to view a PDF copy of the FY 2021-22 survey questionnaire, please view the EDR's Local Government Economic Development Incentives webpage.

<http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm>.

Prior to beginning the online survey, EDR recommends that the survey respondent review or print a copy of the attached survey and gather the relevant information. Compared to last year's survey, the new 2021-22 questionnaire contains no significant changes to format or questions.

**Pursuant to law, the survey response deadline is Sunday, January 15, 2023; however, EDR will accept survey responses through Friday, February 17, 2023. There is no statutory penalty for late submission.**





# 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](http://www.fgfoa.org)

## 2022-2023 OFFICERS

### President

**JONATHAN C. MCKINNEY, CGFO**

Finance Director  
City of Port Orange  
(386) 506-5710

[financedirector@port-orange.org](mailto:financedirector@port-orange.org)

### President – Elect

**FRANK DIPAOLO, CPA, CGMA**

Director of Finance  
City of Dania Beach  
(954) 924-6800

[fdipaolo@daniabeachfl.gov](mailto:fdipaolo@daniabeachfl.gov)

### Secretary – Treasurer

**ALTON “RIP” COLVIN, CPA, CGFO, CPM**

Executive Director  
Justice Administrative Commission  
(850) 488-2415

[rip.colvin@justiceadmin.org](mailto:rip.colvin@justiceadmin.org)

### DIRECTORS

**MELISSA BURNS**

Director of Finance  
City of Atlantic Beach  
(904) 247-5807  
[mburns@coab.us](mailto:mburns@coab.us)

**BRYAN CAHEN**

Budget Director  
City of Weston  
(954) 385-2000  
[bcachen@westonfl.org](mailto:bcachen@westonfl.org)

**NICOLE JOVANOVSKI, CPA**

Director of Finance  
Sarasota County  
(941) 861-5184

[njovanov@sarasotaclerkandcomptroller.com](mailto:njovanov@sarasotaclerkandcomptroller.com)

**MELISSA LICOURT**

Budget Director  
St. Johns River Water Mgmt. District  
(386) 312-2332  
[mlicourt@sjrwmd.com](mailto:mlicourt@sjrwmd.com)

**OLGA RABEL**

Inspector General  
Clay County – CCC  
(904) 269-6317  
[rabelo@clayclerk.com](mailto:rabelo@clayclerk.com)

**REBECCA SCHNIRMAN**

Director of Financial & Support Services  
Palm Beach County  
(561) 966-6650  
[rschnirman@pbccgov.org](mailto:rschnirman@pbccgov.org)

**WILLIAM SPINELLI, CPA**

Chief Financial Officer  
Brevard County Sheriff's Office  
(321) 264-5206  
[bill.spinelli@bcso.us](mailto:bill.spinelli@bcso.us)

**KELLY STRICKLAND, CPA, CGFO**

Director of Financial Administration  
City of Sarasota  
(941) 954-4124  
[kelly.strickland@sarasotagov.com](mailto:kelly.strickland@sarasotagov.com)

**PAUL SHAMOUN**

Executive Director

December 15, 2022

Alan Skelton

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](mailto:director@gasb.org)

Re: Project No. 24-16g, *Proposed Implementation Guide of the Governmental Standards Board – Implementation Guidance Update – 2023*

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the revised GASB Exposure Draft (ED) on Project No. 24-16g, *Proposed Implementation Guide of the Governmental Standards Board – Implementation Guidance Update – 2023*. The comments below were prepared based on a review by the FGFOA members, its Technical Resources Committee, and the Board of Directors.

We generally concur with the guidance offered in the Exposure Draft and are of the opinion that it will prove to be helpful to establish consistent accounting and financial reporting standards for Government Financial Statements. However, we offer the following items for your consideration:

**Question 4.2 – Short-Term Leases.** The second sentence of the response reads, “At the commencement of the lease, the lease term is 36 months, and the maximum possible term is 48 months.” As the evaluation of the maximum possible term is made prior to determining the lease term in the application of the guidance of Statement No. 87, we suggest this sentence be reorganized to refer to the maximum possible term prior to the reference to the lease term. Alternatively, the response could be reworded to indicate that the exercise of the extension period has no impact on the maximum possible lease term, which was 48 months at the commencement of the lease.

Further, the response feels incomplete in that it only addresses whether the exercise of the renewal period results in a change to the maximum possible term. The response, as it is currently proposed, does not clearly indicate whether remeasurement of the lease liability is required pursuant to paragraph 27 of



Statement No. 87 given the remaining non-cancellable period is 12 months, nor does it address the accounting treatment of the additional 12-month extension period. We respectfully suggest expanding the response to include the appropriate accounting, along with the authoritative reference, of the 12-month extension period that was not included in the lease term at the commencement of the lease.

**Question 4.4 – Lessee Recognition and Measurement for Leases Other Than Short-Term Leases and Contracts That Transfer Ownership.** The actual accounting for this transaction is unclear, specifically whether the accrual of the interest liability will be additive to the lease liability or a separate liability and how this “interest liability” will be recognized as payments are made. The response would benefit greatly with the presentation of illustrative sample entries for the transaction(s) needed to correctly account for the lease in question.

**Question 4.7 – Statement No. 96, Subscription-Based Information Technology Arrangements.** Either the question or the response should clarify this is a distinction between an indefinite license term SBITA and a perpetual license. Distinguishing the transaction in question as an indefinite license term SBITA would assist the users of the Implementation Guide in further understanding the response.

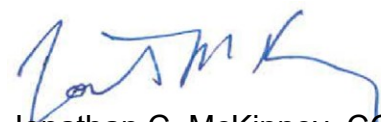
**Question 4.8 – Statement No. 96, Subscription-Based Information Technology Arrangements.** The response to this question would benefit by including the treatment of any payments made prior to the completion of the initial implementation stage or reference to other guidance that addresses that question.

Further, the response should be expanded to include guidance on the potential impact to the accounting of the transaction if the implementation stage is not completed as planned in the initial agreement or reference to other guidance that addresses that question.

**Effective Date and Transition.** We suggest the guidance for the effective date and transition of this ED be clarified. We propose the guidance be simplified by stating the guidance is effective for fiscal years beginning after June 15, 2023. The guidance could then describe the circumstances in which the implementation of Statement 100 would impact the implementation of Question 4.9.

We thank the GASB for its efforts in preparing the Exposure Draft and for the opportunity to respond. Please feel free to contact me at (386) 506-5710 or [jmckinney@port-orange.org](mailto:jmckinney@port-orange.org) regarding the comments above.

Respectfully submitted,



Jonathan C. McKinney, CGFO  
President

Derek Noonan  
Yvonne Clayborne  
James Halleran  
Natalie Hinger  
Anthony Walsh  
Ajay Gajjar

Annie Andrews, CCSO  
Jean-Michel Neault  
Shanique Dimonnay

[illegible]

**NEXT MEETING:**

Friday, March 31, 2023, Embassy Suites 8978 International Drive  
This will be in conjunction with the Leadership Class VI Graduation