



# Disclosures

## Presidents Message

By Susan C. Saari

The last four weeks have been busy; our chapter hosted three low cost educational events that gave AGA members an opportunity to earn 11 CPE. On March 29, 2011, the AGA Greater Lansing Chapter Annual Spring Professional Development Conference (PDC) was held with 98 people in attendance. This year the PDC's topics and speakers were "Introduction to Fraud Examination", Jarriel Koplín, CFE; "GASB Update and GASB 54", Joe Heffernan, CPA and Shaun Frick, CPA; "Social Security for Pre-Retirement", Vonda Vantil; "Let's Get Ethical", Shaun Frick, CPA; and "Governmental Auditing Update" Stephen Blann, CPA, CGFM. Chapter Awards were also presented at our PDC. Congratulations to our 2011 award recipient's, Eric Shertzing, Ingham County Treasurer, Financial Manager of the Year Award and Heather Hammond, Professional Development Award. Many thanks to

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## Spring PDC

Thank you to all who made the Spring 2011 Professional Development Conference a success. We had 90 people attend this year's all day event. All speakers received very high marks on the evaluations. Also, as part of our community service project we collected 31 pounds of food and \$125 for the Greater Lansing Food Bank. At lunch time we also invited the Mid Michigan Youth Symphony to play a few pieces of music. Attendees donated \$75 for their time and talent.

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Heather Hammond and Hollie Dietz our chapter's Education Co-Chairs and PDC committee members Cindy Johnson, Corey Sparks, Dan Wawiernia, and Marian Frane for the exceptional job they did putting together this year's conference. Thirty-eight AGA members attended the April 19<sup>th</sup> budget update luncheon presentation "A Michigan Snapshot – putting an end to crisis management" given by State of Michigan Budget Director, John Nixon. Mr. Nixon's presentation gave listener's an inside view of the factors and reasoning Governor Snyder and his team used to develop his 2-year budget. The Governor's budget is the first 2-year budget ever presented to our State of Michigan Legislative bodies.

April's AGA audio conference held on April 20<sup>th</sup> was "Mortgage Fraud and Beyond – Looking toward the Future". Kenneth M. Donohue, Reznick Group, hosted this conference. Speakers Steve Linick, JD, Inspector General, Federal Housing Finance Agency, Christy L. Romero, Deputy Special Inspector General for Troubled Asset Relief, U.S. Department of Treasury, and Michael P. Stephens, Acting Inspector General of U.S. Department of Housing and Urban Development (HUD) presented cases of mortgage fraud and how government agencies are working together to detect and prosecute the perpetrators of mortgage fraud.

Although our 2010/2011 program year is winding down, we have three more educational events scheduled in May. May 11<sup>th</sup> is the last audio conference for the 2010/2011 program year. "Apprehension of Being Ethical" will be held at the Ottawa Building – DMB – Conference Room – Ottawa 3. The May 16<sup>th</sup> luncheon will be held at the Capital View Building. We will be voting for our 2011/2012 AGA Board members at this meeting and will also present the Chapter's annual awards. On May 25<sup>th</sup>, a half day conference on GASB 54 is a supplemental presentation for the attendees of the two-day January conference "Comprehensive Update of GAAP, GASB, and Governmental Accounting".

## [CALENDAR OF EVENTS](#)

(Link)

### CEC MEETING

11 MAY 2011

### AGA May 11 2011 Audio Conference

11 May 2011

### GASB 54 Update

18 May 2011

Library of Michigan, Forum Room 1st floor  
702 West Kalamazoo St  
Lansing, MI

### **Luncheons – NEW LOCATION**

### AGA May 16, 2011 Luncheon

16 MAY 2011

CAPITOL VIEW BUILDING

201 TOWNSEND

LANSING, MI 48933

**AGA membership renewal began on March 31, 2011 and will continue until May 31, 2011. Membership benefits include: Continuing Professional Education and Networking opportunities, Professional Guidance and Certification, and updates on current issues in accounting and financial arena. Renew now to avoid suspension of your membership benefits.**

# Community Service Projects

## Food Drive



We will be having another food drive at our upcoming 2011 Spring Professional Development Conference (if you haven't signed up yet, please do) to help with our Community Service Project. Please support the Greater Lansing Food Bank by bringing non-perishable food, personal care items or you can make a charitable contribution.

The items needed the most include:

All types of canned beans (kidney, navy, pinto, refried, pork & beans) tuna fish, 100% fruit juice, boxed meals (helper, pasta meals), canned meats (beef stew, chili, hash, spam), vegetable oil, all kinds of pasta, peanut butter, rice, instant potatoes, canned and boxed soup, tomato products, snack items (fruit snacks, granola bars, pop tarts).

If you are interested in making a donation, please make checks payable to the Greater Lansing Food Bank.

If you have any questions regarding the food drive please email Jean Young at [jean.young@plantemorran.com](mailto:jean.young@plantemorran.com) or Tom Colosimo at [ColosimoT@michigan.gov](mailto:ColosimoT@michigan.gov).

The **Greater Lansing Food Bank** is a non-profit organization that provides emergency food to individuals and families in need in Ingham, Eaton, and Clinton counties. Food is distributed through an extensive network of food pantries and community kitchens located throughout the greater Lansing area. The Food Bank annually serves tens of thousands of people, many of them seniors and children. Our recipients also include the "working poor," those individuals who are employed but don't earn enough to meet housing, health, transportation and food needs.

**Please bring non-perishable food or a donation to show your support of this worthy organization.**

## New Agreement with Becker Educational Programs

Becker Professional Education programs and the AGA have renewed their annual cooperation agreement this month. This agreement provides AGA members with discounts for using Becker review classes.

If you are a federal employee, Becker will provide a discounted rate of \$1930 for the CPA Exam Review full four part course. New for 2011 is a larger discount of \$ 600 (increased from \$300 in 2010) off the list price for AGA members that are State and Local Government employees. If you are an AGA member but not a government employee, Becker provides a \$300 discount off the list price. If an AGA member chooses not take the discount, they may receive the Becker CPA flashcards at no cost instead with registration for a four part review course.

The agreement also provides that AGA members may receive a discounted rate of \$150 per person per year for an agency sponsored direct bill CPE Distance Learning subscription and a discount off the list price for the Stalla Chartered Financial Analysts Review System. You must identify yourself as an AGA member when registering with Becker. If you have any questions regarding the discounts, please contact Becker's Director of Government Programs, John Gioeli at 703-631-8840.

## Members' Anniversaries

### 23 Years

Mrs. Therese Ann Regner, CGFM April 14

### 18 Years

Mrs. Lisa L. Mazure, CGFM April 22

### 6 Years

Mr. David Quigley April 01

Ms. Fern Wilson April 01

### 5 Years

Mrs. Charlotte Victoria Roper, CGFM April 01

Ms. Jean M. Young April 01

### 3 Years

Mr. Matt T. Gardner April 01

### 2 Years

Mrs. Angela L. Richards April 01

## Membership

The Greater Lansing Chapter currently has 136 members. This past year we welcomed nine new members – Wendy Jean-Buhrer, Dolores Midkiff-Powell, Camille Straham, Jeffrey Paul Allen, Susan Sims, Janell Thelen, Karine Akopov, Zada Schriner and Steve Utter.

The winners of the door prizes at the Spring PDC were David Geistler and Susana Siles. David received a Nintendo DS game and Susana received a back pack. Thank you Greater Lansing President Cindy Johnson for donating the door prizes.

## Professional Development Award

Heather Hammond, Education Co-Chair of the Greater Lansing Chapter of the Association of Government Accountants is this year's recipient of the Professional Development Award. She was nominated by Cindy Johnson, past president of the chapter. A major mission of the AGA is to provide quality education to government financial managers. During the past program year, Heather has gone above and beyond the normal conference offerings for the chapter. She expanded the half-day fall PDC into a full day program with an excellent speaker from New York State. She spearheaded a new two-day event for State of Michigan accounting managers to provide a comprehensive update of GAAP, GASB, and governmental accounting. Both efforts contained a degree of risk that was significant in these trying economic times and both events were successful.

### Upcoming Audio Conferences

#### 2011

» **May 18** - Ethics

» **June 8** – Internal Controls



## **MAY 2011 LUNCHEON**

### **Getting Along with Auditors Laura Hurst, Audit Division Administrator Office of the Auditor General**

**Monday, May 16, 11:45am – 1:00pm  
Capital View Building; Conference Center B**

Meal Details: Buffet style with entrees of Sliced Ham & Pasta Marinara

Cost for AGA Members: \$ 12.00

Cost for Non-Members: \$ 20.00

This program qualifies for one hour of CPE, Category: Other

### **RESERVATIONS:**

Please register online using the link provided on the Lansing AGA Chapter webpage:  
<http://www.lansing-aga.org/calendar.cfm>. You will need to indicate your meal choice and membership status.

You may also contact:

Marian Frane at (517) 268-3021 or [Marian.Frane@delhitownship.com](mailto:Marian.Frane@delhitownship.com)

Dan Wawiernia at (517) 241-2768 or [WawierniaD@michigan.gov](mailto:WawierniaD@michigan.gov)

Payment by exact change or check is appreciated. Registrants are responsible for paying the cost of the luncheon unless a cancellation is received by the deadline.

Deadline for Reservations or Cancellations: **COB, Thursday, May 13.**

**Please Plan on Attending the Luncheon Scheduled for May 16, 2011**

(see page 5 for luncheon details)

We will be voting on next year's Chapter Executive Committee.

<b>Slate of Officers and Directors for the 2011-2012 Program Year July 1, 2011 to June 30, 2012</b>	
President	Susan Saari
President-Elect	Deborah Christopherson
Treasurer	Dan Wawiernia
Secretary	Corey Sparks
Membership Chair	Marian Frane
Education Co-Chair	Heather Hammond
Education Co-Chair	Hollie Dietz
Program Chair	Karen Stout
Communications/Newsletter Co-Chair	Debbie Cushman
Communications/Newsletter Co-Chair	Randy Bitner
CGFM Co-Chair	Charlotte Roper
CGFM Co-Chair	Tracey Monahan
Award and Nominations Co-Chair	Karine Akopob
Community Service Co-Chair	Shaun Krick
Community Service Co-Chair	Tom Colosimo
Webmaster	Linda DeBourbon
Historian	
Immediate Past President	Corey Sparks

# Chapter Awards Presented at the Spring Professional Development Conference

## Government Financial Manager of the Year Award

Eric Schertzing, Ingham County Treasurer, is this year's recipient of the Government Financial Manager of the Year Award. He was nominated by Martin Colburn, Mason City Administrator.

A new responsibility that the County Treasurer has acquired and has taken a leadership role in is the Ingham County Land Bank. This component of his organization has been a particular challenge, not just due to the growing infrastructure of the housing in Ingham County but also due to the additional high rate of foreclosures and forfeitures of properties. With the number of vacant homes and homes that have not been cared for, the housing standard within the County has deteriorated. Treasurer Schertzing has leveraged resources that address upgrading community development within our communities.

The multimillion dollar Ingham County Land Bank program is reinvesting leveraged dollars that otherwise would potentially be lost forever. This program undoubtedly is one of the most successful economic development tools currently in place and growing during these distressed economic times.

By acquiring delinquent and abandoned properties, Treasurer Schertzing has coordinated improvements by investing money into abandoned homes, making them livable and environmentally and energy efficient. The homes with these improvements are then marketable and placed back on the tax rolls. This in turn has a high value to the immediate neighborhood that these otherwise deteriorating houses would not have had. For those homes in a worse state, a program of demolition has been created, eliminating the blight and danger to the respective neighborhoods. In place of these open lots, County Treasurer Schertzing is working with community-based organizations to create neighborhood gardens. These gardens provide not only aesthetic improvements, but a valued source of fresh produce for the community food banks.

The combination of leveraging financial resources for forfeited properties, deteriorated and blighted homes and making the improvements, allow neighborhoods to have a vital comeback. These programs are implemented Countywide, raising the "Quality of Life" in the neighborhoods and communities. In turn, the community gardens and other neighborhood activities bring neighborhoods and communities closer together, thus creating building blocks to a new foundation of our stronger community.

The immediate end product is that the County is able to use vital resources that have historically been discarded or deferred. These resources are now being utilized aggressively to enhance all the communities within Ingham Country for the greater good of the population that we all serve.

**Minutes of Chapter Executive Committee – AGA Greater Lansing Chapter**

**Location:** Cass Cafeteria Conference Room, Lansing, Michigan

**Date:** March 9, 2011

**CEC Members Present:** Cheryl Baker, Tom Colosimo, Linda DeBourbon, Hollie Dietz, Marian Frane, Heather Hammond, Cindy Johnson, Tim Martin, Tracey Monahan, Charlotte Roper, Susan Saari, Corey Sparks, Dan Wawiernia and Deb Christopherson (ex-officio member)

**CEC Members Not Present:** Debbie Brady, Marion Hart and Jean Young

**Call to Order:** 12:01 p.m.

**Acceptance of Agenda:** Motion to accept the agenda was seconded and approved.

**Approval of Prior Meeting Minutes:** The minutes of the February meeting were approved prior to the meeting.

**Treasurer's Report:** February Financial Statements were distributed. A motion was made, seconded and passed to approve the February report and to approve \$11,571.56 in disbursements for February. A motion was also made, seconded and approved to amend the budget for Education: Seminars by increasing it by \$12,500.

**Community Service:** Tom will send a reminder e-mail out prior to the Spring PDC regarding the food drive for the Greater Lansing Food Bank.

**Education:** Heather reported that there has been a slight adjustment to the agenda for the Spring PDC as the speaker for the presentation on how to conduct a financial investigation had a conflict. A new speaker has been scheduled to present information on a similar topic. Discussion also occurred regarding the number of people that have signed up so far for the Spring PDC. Heather also presented a formal cancellation and refund policy for approval. A motion was made, seconded and approved to approve the cancellation and refund policy. This policy will be posted on the web site.

**Program Luncheons:** Dan provided an update on the April 19<sup>th</sup> luncheon. John Nixon, DTMB Budget Director, has been confirmed to speak.

**Awards and Nominations:** Marian reported that the award and nominations committee met and voted on the awards, which will be announced at the PDC. Discussion also occurred regarding nominations for the next year's board members.

**Communications/Newsletter:** No report.

**Membership:** Discussion occurred regarding e-mails that have come back as undeliverable due to State employee members that have retired. Further e-mails will not go out to these members until we receive updated e-mail addresses. Hollie also reported that there will be drawings for door prizes at the PDC, and all attendees will be included in the drawings.

**CGFM and CPE Events:** Charlotte provided an update on the audio conferences scheduled for March 9 and March 23. Discussion also occurred regarding the need for a co-chair or backup to help out with the audio conferences. Charlotte also reported that a proclamation has been received from the Mayor's office regarding CGFM month, and we are waiting on proclamations from the Governor's Office and Ingham County.

**Website:** Linda reported that the web site has been updated to include a copy of a letter from the Governor to Russ Hecko, retired DHS Chief Accountant. A link to the State employee job postings web site has also been included on the web site. Linda also reported that there is a new gmail account that can be used to send out mass e-mails, and this will hopefully cut back on rejected e-mails.

**Old Business:** Discussion occurred regarding board members who will attend the National PDC in Atlanta in July. It was decided that Susan and Linda will attend.

**New Business:** None

**Adjournment:** Motion made, seconded and passed. Meeting adjourned at 12:56 p.m.

**Next Meeting:** Wednesday, April 13, 2011, 11:45 a.m., Fifth Third Building, Coolidge Road, Lansing



**Association of Government Accountants - Greater Lansing Chapter  
Balance Sheet**

<b>ASSETS:</b>	<b>MAR '11</b>	<b>FEB '11</b>	<b>Change</b>
<b>Current Assets:</b>			
<b>Cash and Equivalents</b>			
Checking - variable APY	\$4,250.60	\$2,392.00	\$1,858.60
13 month CD - matures 12/28/11	\$5,494.94	\$5,494.94	\$0.00
<b>Subtotal Cash and Equivalents</b>	<b>\$9,745.54</b>	<b>\$7,886.94</b>	<b>\$1,858.60</b>
<b>Prepaid Expenses</b>			
PDC Registration	\$775.00	\$0.00	\$775.00
<b>Subtotal Prepaid Expenses</b>	<b>\$775.00</b>	<b>\$0.00</b>	<b>\$775.00</b>
<b>Accounts Receivable</b>			
	\$0.00	\$0.00	\$0.00
<b>Subtotal Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Current Assets:</b>	<b>\$10,520.54</b>	<b>\$7,886.94</b>	<b>\$2,633.60</b>
<b>TOTAL ASSETS:</b>	<b>\$10,520.54</b>	<b>\$7,886.94</b>	<b>\$2,633.60</b>
<b>LIABILITIES AND NET ASSETS:</b>			
<b>Current Liabilities:</b>			
<b>Accounts Payable</b>	\$75.00	\$471.00	(\$396.00)
<b>Subtotal Accounts Payable</b>	<b>\$75.00</b>	<b>\$471.00</b>	<b>(\$396.00)</b>
<b>Subtotal Current Liabilities:</b>	<b>\$75.00</b>	<b>\$471.00</b>	<b>(\$396.00)</b>
<b>Unrestricted Fund Balance - Beginning of Month</b>	\$7,415.94	\$18,685.23	(\$11,269.29)
Income (Loss)	\$3,029.60	(\$11,269.29)	\$14,298.89
<b>Unrestricted Fund Balance - End of Month</b>	<b>\$10,445.54</b>	<b>\$7,415.94</b>	<b>\$3,029.60</b>
<b>TOTAL LIABILITIES AND NET ASSETS:</b>	<b>\$10,520.54</b>	<b>\$7,886.94</b>	<b>\$2,633.60</b>

**Association of Government Accountants - Greater Lansing Chapter**  
**Statement of Changes in Net Assets**

<b>REVENUES</b>	<b>BUDGET</b>	<b>Previous YTD</b>	<b>Mar '11</b>	<b>Current YTD</b>	<b>REMAINING</b>
Education: Audioconferences	\$2,200.00	\$1,192.00	\$160.00	\$1,352.00	\$848.00
Education: Seminars	\$13,000.00	\$18,370.00	\$3,970.00	\$22,340.00	(\$9,340.00)
Interest Income	\$60.00	\$5.22	\$0.29	\$5.51	\$54.49
Membership Recruitment	\$200.00	\$189.00		\$189.00	\$11.00
Membership Dues	\$1,000.00	\$52.50	\$110.03	\$162.53	\$837.47
Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00
Programs: Luncheons	\$1,800.00	\$1,069.00	\$128.00	\$1,197.00	\$603.00
Sponsorships	\$3,000.00	\$0.00		\$0.00	\$3,000.00
<b>TOTAL REVENUES</b>	<b>\$21,260.00</b>	<b>\$20,877.72</b>	<b>\$4,368.32</b>	<b>\$25,246.04</b>	<b>(\$3,986.04)</b>

<b>EXPENSES</b>	<b>BUDGET</b>	<b>Previous YTD</b>	<b>Mar '11</b>	<b>Current YTD</b>	<b>REMAINING</b>
Audit Review	\$0.00	\$0.00		\$0.00	\$0.00
Awards and Nominations	\$600.00	\$0.00	\$177.60	\$177.60	\$422.40
Bad Debt	\$100.00	\$0.00		\$0.00	\$100.00
Board Meetings/Dues Reimbs	\$1,000.00	\$830.06	\$168.97	\$999.03	\$0.97
Board Training/PDC CGFM	\$2,250.00	\$1,915.00		\$1,915.00	\$335.00
Scholarships/Awareness	\$500.00	\$0.00		\$0.00	\$500.00
Education: Audioconferences	\$3,000.00	\$2,390.00		\$2,390.00	\$610.00
Education: Seminars	\$7,000.00	\$16,532.13		\$16,532.13	(\$9,532.13)
Membership Development	\$500.00	\$189.00		\$189.00	\$311.00
Miscellaneous	\$125.00	\$48.85		\$48.85	\$76.15
Newsletter	\$0.00	\$0.00		\$0.00	\$0.00
Programs: Luncheons	\$2,800.00	\$950.00	\$192.00	\$1,142.00	\$1,658.00
Public Service	\$150.00	\$100.00		\$100.00	\$50.00
Website	\$3,100.00	\$2,612.04	\$800.15	\$3,412.19	(\$312.19)
<b>TOTAL EXPENSES</b>	<b>\$21,125.00</b>	<b>\$25,567.08</b>	<b>\$1,338.72</b>	<b>\$26,905.80</b>	<b>(\$5,780.80)</b>

<b>Change in Net Assets</b>	<b>\$135.00</b>	<b>(\$4,689.36)</b>	<b>\$3,029.60</b>	<b>(\$1,659.76)</b>	
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CASH REVENUES FOR Source	Mar '11			
	3/3	3/23	CC, Oth	TOTAL
Audioconference	\$80.00		\$80.00	\$160.00
Luncheon	\$116.00		\$12.00	\$128.00
January Conference	\$900.00			\$900.00
Spring PDC		\$880.00	\$2,190.00	\$3,070.00
Dues from National	\$110.03			\$110.03
Interest			\$0.29	\$0.29
<b>Total Cash Revenues</b>	<b>\$0.00</b>	<b>\$1,206.03</b>	<b>\$2,282.29</b>	<b>\$4,368.32</b>

CASH EXPENSES FOR		Mar '11		
Payee		Description	Check #	Amount
Affiniscape - Bankcard fees				\$40.15
Affiniscape - Merchant fees				\$10.00
Affiniscape	2552	Web Service		\$750.00
Linda Debourbon	2553	Board Dues Reimbursement		\$97.50
Amy's Catering	2555	Feb Luncheon		\$192.00
		Feb CEC Lunch		
Marian Frane	2557	Reimbursement		\$71.47
On the Spot Engraving	2559	Awards		\$177.60
<b>Total Cash Expenses</b>				<b>\$1,338.72</b>

BALANCE SHEET ACTIVITY FOR		Mar '11		
<b>NON-CASH EXPENSE ACTIVITY:</b>				
Linda Debourbon	2560	PDC Registration - Prepaid Expense		\$775.00
<b>TOTAL NON-CASH EXPENSE ACTIVITY:</b>				<b>\$775.00</b>

<b>NON-CASH REVENUE ACTIVITY:</b>				
<b>TOTAL NON-CASH REVENUE ACTIVITY:</b>				<b>\$0.00</b>

<b>OTHER BALANCE SHEET ACTIVITY:</b>				
Check to W. Michigan	2556			(\$411.00)
Check to W. Michigan	2558			(\$72.00)
Revenue collected for W. MI Chapter - Accounts Payable				\$87.00
<b>NET CHANGE IN CASH</b>				<b>\$1,858.60</b>

## 2010-2011

### AGA - Greater Lansing Chapter Officers and Committee Chairpersons

#### President

Cynthia Johnson (241-1046)  
[.johnsonc6@michigan.gov](mailto:.johnsonc6@michigan.gov)

#### President-Elect

Susan Saari (335-6712)  
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#### Treasurer

Timothy Martin (335-0374)  
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#### Secretary

Cheryl Baker (334-8050)  
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#### Programs Co-Chairs

Marian Frane (268-3021)  
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Daniel Wawiernia (241-2768)  
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#### Education Chair

Heather Hammond (241-9405)  
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Hollie Dietz (335-0356)  
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#### CGFM Coordinator Co-Chairs

Marion Hart (335-6982)  
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Charlotte Roper (636-0541)  
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#### Membership

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#### Awards and Nominations

Marian Frane (268-3021)  
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#### Community Service

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Tom Colosimo, CGFM (335-3536)  
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#### Past President

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