



Disclosures

Presidents Message

By Cindy Johnson, CPA CGFM

This is the start of the next phase of my life as a retiree. For some of you that may make me sound old, but I sure don't feel that way. I would describe it as experienced. I think that is why many folks that retire find that they want to continue to contribute their knowledge and find ways to do that. For me, I am considering teaching government accounting and auditing at some point.

Encourage your retired colleagues to e-mail address changes to Hollie Dietz if they wish to keep in touch with the chapter.

As a chapter, we are half way through the program year. We have planned some new

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As state budgets, payrolls shrink, so do ambitions

By John Gramlich, Stateline Staff Writer

Four years ago, Washington Governor Chris Gregoire beamed as she presented her new state budget to the public. It was a good-times spending plan that took billions of dollars in tax revenue drawn from a bustling high-tech economy and poured it into education, health care and social services. "I love my budget," she said, calling it a roadmap "to change the status quo."

[Learn more.](#)

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programs including a recruitment event on January 18th that will highlight different professional credentials. In addition, there is an excellent opportunity for boning up on your government accounting skills at a two-day seminar on January 25th and 26th. Pete Rose will lead this event, and you will not be disappointed.

I hope to see you soon as I continue to be involved as President of the Greater Lansing chapter.

CGFM Intensive Review Course:

We are happy to announce that AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM after the Ninth Annual National Leadership Conference (NLC).

We are holding a two-day Intensive Review Course on Monday, February 21, and Tuesday, February 22, 2011, and an opportunity to take the CGFM Examinations on February 23-24, 2011. The event will take place in Alexandria, VA. The cost of the course is only \$279 for qualified participants, and it offers 18 CPE hours.

Special Bonus: The CGFM Examinations are offered at no cost to course attendees. More information and a registration form for this event are available on the AGA website (http://www.agacgfm.org/nlc_2011/cgfm_exams.htm).

CALENDAR OF EVENTS (Link)

CEC MEETING
12 January 2011

AGA January 19, 2011 Audio Conference
19 Jan 2011
Ottawa Building, DMB - ConfRoom - Ottawa3
611 W. Ottawa
Lansing, MI

Comprehensive Update of GAAP, GASB and Governmental Accounting
25 Jan 2011 & 25 Jan 2011
LCC West Campus
5708 Cornerstone Drive
Lansing, Mi

Interactive Webinar
26 Jan 2011



Luncheons – NEW LOCATION

AGA January 18, 2011 Luncheon
18 JAN 2011
CAPITOL VIEW BUILDING
201 TOWNSEND
LANSING, MI 48933



Comprehensive Update of GAAP, GASB and Governmental Accounting

Pete Rose, AGA National Instructor

Tuesday and Wednesday January 25 and 26, 2011

8:00 a.m. – 5:00 p.m.

Registration begins at 7:30 a.m.

Who will benefit from this seminar?

Chief and senior level accountants involved in year-end closing as well as those making decisions throughout the year on revenue and expenditure recognition and financial reporting.

This two day training is primarily focused to provide an overview of:

- * Government Accounting Fundamentals
- * Budgeting
- * Financial Statements
- * Fund Level reporting
- * Government-wide reporting
- * Notes
- * Internal Controls for Finance Offices



Mr. Rose will be teaching all of these along a focus on GASB pronouncements 33, 34, and 54. SOMCAFR and SOM accounting practices.

Qualifies for 16 hours of CPE

Registration fee is \$300 per attendee, includes course material, breakfast and lunch

Space is limited, register today at
<http://www.lansing-aga.org/cde.cfm?event=334812>

Conference Location:

Lansing Community College
West Campus
5708 Cornerstone Drive, Lansing
(South of I-496 and east of S. Creyts Rd
off Mt. Hope)
Free Parking



Pay by Credit Card or send payment to:
AGA Greater Lansing Chapter
P.O. Box 12159
Lansing, MI 48901

MAIN Vendor ID 2521858718-005
Please include attendee names on the notepad

Questions? Contact:
Heather Hammond at
517-241-9405
HammondH@Michigan.gov

Registration closes January 14, 2011 or until spaces are filled. All cancellations must be received no later than January 14, 2011.

Community Service Projects

Food Drive



In addition, we will be having another food drive at our upcoming 2010 Fall 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 e-mail Jean Young at jean.young@plantemoran.com or Tom Colosimo at 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.

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.

Upcoming Audio Conferences

2011

- » **Jan. 19** – Are We Winning the Improper Payments Battle?
- » **Feb. 2** – Internal Controls
- » **March 2** – Auditing Tools
- » **March 23** – Improving Performance Reporting
- » **April 20** – Fraud
- » **May 18** - Ethics
- » **June 8** – Internal Controls

MEMBERSHIP CORNER

A recruiting event will be held January 18, 2011 in conjunction with the January luncheon. The event will feature a panel of experts with different accounting designations such as CPA, CGFM, CMA, etc. Non AGA members are encouraged to attend this event free of charge so that they can learn more about our organization and the value of becoming a CGFM. Please invite any non members you think may be interested in attending. You can direct them to sign up for the January luncheon at <http://www.lansing-aga.org/cde.cfm?event=334177>.

Comprehensive Update of GAAP, GASB and Governmental Accounting

Greater Lansing Chapter AGA has teamed up with the State of Michigan CFO Council to bring AGA National instructor Pete Rose's "Comprehensive Update of GAAP, GASB and Governmental Accounting". This will be a two day event (16 CPE hours) at LCC West Campus January 25 & 26, 2011. Please see attachment or go to <http://www.lansing-aga.org/cde.cfm?event=334812> for more details and registration. Hurry, space is limited.

Members' Anniversaries

31 Years

Mr. Joseph D. Frick January 01

26 Years

Mrs. Cinda Lou Karlik, CGFM January 28

15 Years

Ms. Deborah Christopherson, CGFM
January 16

Ms. Michelle M. Hilliker, CGFM January 16

Mr. Jerry J. Kulka, CGFM-Retired January

16 Mr. Minesh S. Mody January 16

Mr. Duane Smiley January 16

14 Years

Ms. Margaret A. Maday, CGFM January 13

Mr. Allan R. Pohl, CGFM January 20

Ms. Vickie L. Crouch, CGFM January 21

13 Years

Mrs. Beth D. Colosimo, CGFM January 20

Mrs. Mary Elizabeth Gienapp, CGFM

January 29

12 Years

Mr. John J. Hayes, CGFM-Retired January
08

Mr. Lamonte T. Lator, CGFM January 12

Ms. Karen E. Spak, CGFM January 12

Ms. Karen M. Stout, CGFM January 28

Mrs. Cheryl A. Baker January 29

10 Years

Ms. Julie A. DiOrio January 01

Ms. Cynthia A. Michels January 01

8 Years

Mrs. Ginger A. Burke-Miller January 01

Ms. Cynthia M. Johnson, CGFM, CPA

January 01

5 Years

Ms. Cheryl Grice January 01

1 Year

Mr. Scott M. Strong, CGFM January 01

Membership

For those members that may be retiring please note that AGA offers discounted membership dues to retirees. Also, don't forget to update your contact information in the AGA database at

<http://members.agacgfm.org> so that you can continue to receive AGA notifications.

You can also send updated contact information to membership chairs Hollie Dietz and Tracey Monahan at

dietzh@michigan.gov and
monahant@michigan.gov

Students and early career members also receive discounted membership dues. Remember to invite students and new employees in your offices to join AGA.

For details about membership rates visit
<http://www.agacgfm.org/membership/join/categories.aspx>



Association of Government Accountants
Greater Lansing Chapter

JANUARY 2011 LUNCHEON

Recruiting Event - Come Learn About the AGA from Lansing Chapter President Cindy Johnson

Non-Members Come for Free

Also Hear a Panel Discussion on Accounting Certifications

Certified Public Accountant (CPA) – Shawn Krick, Plante & Moran

Certified Management Accountant (CMA) – James Horsch, State Bar of Michigan

Certified Internal Auditor (CIA) – Angela Mills, Michigan Farm Bureau

Certified Government Financial Manager (CGFM) – Cindy Johnson, State of Michigan

Tuesday, January 18, 11:45am – 1:00pm Capitol View Building – 201 Townsend (Corner of Allegan), Lansing; Conference Center B

Meal Details: Buffet style with entrees of Sliced Ham & Vegetarian Lasagna

Cost for AGA Members: \$ 12.00

Cost for Non-Members: **FREE**

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

Dan Wawiernia at (517) 241-2768 or 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, Friday, January 14.**

Minutes of Chapter Executive Committee – AGA Greater Lansing Chapter

Location: Cass Cafeteria Conference Room, Lansing, Michigan

Date: November 10, 2010

CEC Members Present: Cheryl Baker, Debbie Brady, Hollie Dietz, Marian Frane, Heather Hammond, Cindy Johnson, Charlotte Roper, Susan Saari, Corey Sparks, and Dan Wawiernia

CEC Members Not Present: Tom Colosimo, Linda DeBourbon, Marion Hart, Tim Martin, Tracey Monahan, Jean Young and Deb Christopherson (ex-officio member)

Call to Order: 11:56 a.m.

Acceptance of Agenda: Motion to accept agenda, seconded and approved.

Approval of Prior Meeting Minutes: The minutes of the October meeting were approved prior to the meeting and included in the October newsletter.

Treasurer's Report: No report.

Community Service: Cindy reported that we will need to wait until December to schedule a date to serve meals at the City Rescue Mission in January as they only schedule these a month in advance. Tom will follow up on this next month.

Education: Heather reported that the Spring PDC Conference was scheduled for Tuesday, March 29 at LCC. Corey reported that the CFO financial group has requested the Chapter to sponsor a two-day training session at LCC focusing on GAAP and GASB updates on January 25-26 for 40-45 people. This session would not be open to all AGA members. A motion was made and seconded to investigate the costs associated with sponsoring such an event and determine how much to charge attendees. The motion passed with a vote of 9 yeas and 1 nay.

Program Luncheons: Dan provided an update on the next program luncheon to be held on November 23 at the Capital View Building. The speaker will be Chris Christoff from the Detroit Free Press Lansing Bureau, and the topic will be an Election Update. A discussion occurred on potential topics and speakers for the January and February luncheons.

Awards: Cindy reported that she received a letter requesting that the Chapter Ambassador Award be named after a current member. A motion was made and seconded to consider this. Motion was denied.

Communications/Newsletter: The October newsletter was issued in November. There will be no November newsletter, and future monthly newsletters will go out toward the beginning of each month and will be named based on the month they are issued.

Membership: Hollie reported that she is waiting for the recruitment scholarship funds from the National AGA office. A discussion occurred regarding scheduling an open house in January.

CGFM and CPE Events: Charlotte reported that approximately 8 people are registered so far to attend the November 17 audio conference, but she expects to have some last minute registrations. The next audio conference is scheduled for December 8 and the topic is "Internal Control and Management's Risk Assessment – Thoughts from SAS 109 and 115."

Website: Debbie reported that a quick upgrade will be made to the website shortly.

Old Business: None

New Business: The following new business was discussed:

July PDC Hotel Scholarships – A discussion occurred regarding sending two board members to the July PDC in Atlanta. It was suggested that Susan Saari, president-elect would attend along with one other board member. We will discuss again at the next board meeting.

Lugnuts Social Event – Cindy reported that she was contacted by someone from the Lugnuts asking if we would be interested in having a social event for our members at one of the games. The Membership Co-Chairs will look into this.

Adjournment: Motion made, seconded and passed. Meeting adjourned at 1:00 p.m.

Next Meeting: Wednesday, December 8, 2010, 11:45 a.m., Cass Cafeteria Conference Room

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

ASSETS:	NOV '10	OCT '10	Change
Current Assets:			
Cash and Equivalents			
Checking - variable APY	\$3,879.11	\$3,024.48	\$854.63
13 month CD - matures 12/28/10	\$5,494.94	\$5,494.94	\$0.00
Subtotal Cash and Equivalents	\$9,374.05	\$8,519.42	\$854.63
Prepaid Expenses			
	\$0.00	\$0.00	\$0.00
Subtotal Prepaid Expenses	\$0.00	\$0.00	\$0.00
Accounts Receivable			
	\$0.00	\$0.00	\$0.00
Subtotal Accounts Receivable	\$0.00	\$0.00	\$0.00
Total Current Assets:	\$9,374.05	\$8,519.42	\$854.63
TOTAL ASSETS:	\$9,374.05	\$8,519.42	\$854.63
LIABILITIES AND NET ASSETS:			
Current Liabilities:			
Accounts Payable	\$998.00	\$502.00	\$496.00
Subtotal Accounts Payable	\$998.00	\$502.00	\$496.00
Subtotal Current Liabilities:	\$998.00	\$502.00	\$496.00
Unrestricted Fund Balance - Beginning of Month	\$8,017.42	\$9,854.20	(\$1,836.78)
Income (Loss)	\$358.63	(\$1,836.78)	\$2,195.41
Unrestricted Fund Balance - End of Month	\$8,376.05	\$8,017.42	\$358.63
TOTAL LIABILITIES AND NET ASSETS:	\$9,374.05	\$8,519.42	\$854.63

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

REVENUES	BUDGET	Previous YTD	Nov '10	Current YTD	REMAINING
Education: Audioconferences	\$2,200.00	\$552.00	\$220.00	\$772.00	\$1,428.00
Education: Seminars	\$13,000.00	\$5,030.00	\$140.00	\$5,170.00	\$7,830.00
Interest Income	\$60.00	\$1.32	\$0.31	\$1.63	\$58.37
Membership Recruitment	\$200.00	\$0.00	\$189.00	\$189.00	\$11.00
Membership Dues	\$1,000.00	\$52.50		\$52.50	\$947.50
Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00
Programs: Luncheons	\$1,800.00	\$116.00	\$296.00	\$412.00	\$1,388.00
Sponsorships	\$3,000.00	\$0.00		\$0.00	\$3,000.00
TOTAL REVENUES	\$21,260.00	\$5,751.82	\$845.31	\$6,597.13	\$14,662.87

EXPENSES	BUDGET	Previous YTD	Nov '10	Current YTD	REMAINING
Audit Review	\$0.00	\$0.00		\$0.00	\$0.00
Awards and Nominations	\$600.00	\$0.00		\$0.00	\$600.00
Bad Debt	\$100.00	\$0.00		\$0.00	\$100.00
Board Meetings/Dues Reimbs	\$1,000.00	\$324.76	\$55.80	\$380.56	\$619.44
Board Training/PDC	\$2,250.00	\$1,834.40		\$1,834.40	\$415.60
CGFM					
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	\$3,500.00		\$3,500.00	\$3,500.00
Membership Development	\$500.00	\$0.00		\$0.00	\$500.00
Miscellaneous	\$125.00	\$0.00	\$48.85	\$48.85	\$76.15
Newsletter	\$0.00	\$0.00		\$0.00	\$0.00
Programs: Luncheons	\$2,800.00	\$0.00	\$335.00	\$335.00	\$2,465.00
Public Service	\$150.00	\$100.00		\$100.00	\$50.00
Website	\$3,100.00	\$1,690.54	\$47.03	\$1,737.57	\$1,362.43
TOTAL EXPENSES	\$21,125.00	\$9,839.70	\$486.68	\$10,326.38	\$10,798.62

Change in Net Assets	\$135.00	(\$4,087.88)	\$358.63	(\$3,729.25)	
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CASH REVENUES FOR**Nov '10**

Source	Other	11/18	CC	TOTAL
Interest	\$0.31			\$0.31
Luncheons		\$260.00	\$36.00	\$296.00
Audioconferences		\$220.00		\$220.00
Fall PDC		\$140.00		\$140.00
Recruitment		\$189.00		\$189.00
Total Cash Revenues	\$0.31	\$809.00	\$0.00	\$845.31

CASH EXPENSES FOR**Nov '10**

Payee		Description	Check #	Amount
Affiniscape - Bankcard fees				\$37.03
Affiniscape - Merchant fees				\$10.00
Heather Hammond	2532	Postage		\$5.05
Amy's Catering	2533	October Luncheon November		\$335.00
Ben Ploch	2534	CEC		\$55.80
USPS	2535	Box Rent		\$35.00
Tim Martin	2536	Stamps		\$8.80
Total Cash Expenses				\$486.68

BALANCE SHEET ACTIVITY FOR**Nov '10****NON-CASH EXPENSE ACTIVITY:**

TOTAL NON-CASH EXPENSE ACTIVITY:	\$0.00
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NON-CASH REVENUE ACTIVITY:

TOTAL NON-CASH REVENUE ACTIVITY:	\$0.00
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OTHER BALANCE SHEET ACTIVITY:

ACCOUNTS PAYABLE - REVENUE COLLECTED FOR W. MI CHAPTER \$496.00

NET CHANGE IN CASH	\$854.63
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2010-2011

AGA - Greater Lansing Chapter Officers and Committee Chairpersons

President

Cynthia Johnson (241-1046)
.johnsonc6@michigan.gov

President-Elect

Susan Saari (335-6712)
.ssaari@invest.treas.state.mi.us

Treasurer

Timothy Martin (335-0374)
.martint@michigan.gov

Secretary

Cheryl Baker (334-8050)
cbaker@audgen.michigan.gov

Programs Co-Chairs

Marian Frane (268-3021)
Marian.frane@delhitownship.com

Daniel Wawiernia (241-2768)
wawierniad@michigan.gov

Education Chair

Heather Hammond (241-9405)
hammondh@michigan.gov

Hollie Dietz (335-0356)
dietzh@michigan.gov

CGFM Coordinator Co-Chairs

Marion Hart (335-6982)
Hartm1@michigan.gov

Charlotte Roper (636-0541)
roperc@michigan.gov

Membership

Hollie Dietz (335-0356)
dietzh@michigan.gov

Tracey Monahan (373-1518)
monahant@michigan.gov

Communications/Public Relations

Debbie Brady (241-1048)
.BradyD@michigan.gov

Webmaster

Linda Debourbon (481-7657)
DebourbonL@michigan.gov

Awards and Nominations

Marian Frane (268-3021)
Marian.frane@delhitownship.com

Community Service

Jean Young (336-7458)
Jean.young@plantemorán.com

Tom Colosimo, CGFM (335-3536)
colosimot@michigan.gov

Past President

Corey Sparks (241-1043)
.sparksc1@michigan.gov