

# Disclosures



**MESSAGE  
FROM  
THE  
CHAPTER  
PRESIDENT**



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The program year is in full swing. We kicked it off with our fall professional development training on September 18, 2014. It was a rousing success. Many thanks to Anshu Varma for her tireless efforts.

Please join us on October 8<sup>th</sup> for an audio conference entitled *Wow! She Stole That Much?* Also join us on October 18 for our first luncheon for the year. Steve DeBrabander from DNR will update the latest and greatest on the Michigan Natural Resources Trust Fund and how those funds are used to enhance the health and well-being of the citizens and natural beauty of our State and the positive impacts on local communities.

Please join us for as many events as you can fit into your schedule. Details are regularly posted on the chapter website at [www.aga-lansing.org](http://www.aga-lansing.org).

Chris

### Vision

AGA is the premier association for advancing government accountability.

### Mission

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

### Core Values

Service, Accountability, Integrity, Leadership



## Eye Opener



### ONE

Number of days the city of Lancaster, Pennsylvania spent as the capital of the United States. On September 27, 1777 delegates of the Continental Congress were forced to flee Philadelphia. Delegates met in the county courthouse for several hours and then moved their capital again to York, PA.



SOURCE: MENTAL FLOSS | October 2, 2014



**WEB CONFERENCE  
WEDNESDAY**  
**October 8, 2015**  
**2:00pm to 3:50pm**  
 Ottawa Building  
 Conference Room 3  
 Lansing, Michigan



**MONTHLY MEETING  
TUESDAY**  
**October 21, 2014**  
**11:45**  
 Capitol View Building  
 201 Townsend Street,  
 Lansing, Michigan

**WOW! SHE STOLE HOW MUCH?**

**REGISTRATION**

Register on-line at [www.aga-lansing.org](http://www.aga-lansing.org).  
 Click on events.  
 Register before Friday, October 3, 2014

**COST**

AGA members - FREE  
 non-members - \$20

Registrants are responsible for payment unless cancellation is received by the registration deadline.

**NATURAL RESOURCES TRUST FUND**

**REGISTRATION**

Register on-line at [www.aga-lansing.org](http://www.aga-lansing.org).  
 Click on events.  
 Register before Friday, October 17, 2014

**COST**

\$12 AGA members  
 \$16 non-members

Registrants are responsible for payment unless cancellation is received by the registration deadline.

**What is the significance of September 25, 1979?** See page 7 for the answer.



**Meet AGA's New  
Chief Executive Officer**



**Ann M. Ebberts,  
MS, PMP**

Ann has more than 30 years of management consulting experience with the federal government in the areas of financial management, financial process improvement, program evaluation, shared services, and in providing project management and advisory support services for the implementation of accounting, acquisition, travel and grant management systems (ERP).

She has spent the last 26 years of her career at Booz Allen Hamilton, recently retiring after serving as a Vice President in the Financial Services group. She began her career providing financial support to many large Navy shipbuilding and communications engineering programs. Since 1995, she has focused her attention on the civilian agencies, developing new clients, building

high performing teams, and developing and executing strategic plans for providing management and technical support services to organizations including the USAID, EPA, GSA, U.S. Departments of Agriculture, Commerce, Justice, Labor, State and VA, and most recently to World Bank, International Monetary Fund, InterAmerican Development Bank and Fannie Mae. Internal to Booz Allen, she also provided leadership to the Financial Analyst functional community of practice, identifying competencies and applicable certifications required and supported monthly topical learning sessions as well as serving in several other governance roles.

Ann has a B.S. degree in Marketing Management from Virginia Tech, an M.S. Degree in Systems Management from the University of Denver, and is a certified Project Management Professional. She has been a member of AGA for more than 15 years and served as Booz Allen's representative to the Corporate Partner Advisory Group (CPAG).

She lives in Alexandria with her husband Alan and together they have four grown children.



Hannah Moss

Posted  
October 1, 2014



## EIGHT WAYS TO HELP YOUR OVERWORKED TEAM

Especially in government, we constantly talk about doing more with less. But most often, those conversations focus on physical resources like office supplies, amenities, or space. And when we do think about the human element, it's often in detached terms like 'labor hours' or 'workforce supply'.

However, if you manage an overburdened team, you are all too aware of the human impact budgeting can have. Unfortunately, for the same reason that your team feels overworked—a lack of resources—you're probably low on ways to alleviate the burden on staff.

You can make that burden a little more bearable, though. Here are a few tips to keep your staff engaged, even when they are forced to take on more work with less support:

**1. Highlight your goals.** As much as you can, focus on the end goals of your work, rather than the work itself. If you hear employees lamenting over a time-consuming task, remind them what purpose that task will ultimately serve. Working in the public sector, your missions are extremely valuable. Don't let your employees forget that.



**2. Focus on individuals.** There are two sides to this coin. First, find an employee who maintains a great attitude in the face of mounting workloads. Then, try to build off of that enthusiasm, citing that employee as an example for your team. Conversely, you also want to watch out for any employees who are being particularly negative. Especially in a team setting, one person can really bring down the rest of the group and, before you know it, you'll have an entire group who are feeding off of each other's dissatisfaction. If you do notice someone bringing down the mood, pull them aside and ask them to help you brainstorm ways that both of you can help improve morale.

**3. Provide incentives.** Just because your budget restricts you from giving monetary recognition, doesn't mean you can't reward your staff for a job well done. Allowing your team to leave early on a Friday, or planning a free activity offsite, can be a great way to recognize successes without stretching your budget.

**4. Make time for fun or relaxation.** On that note, you may want to take time to celebrate your team, but feel that the constraints of work don't give you the opportunity. Force yourself to make the time for you and your team to stop working, even if it's just for a couple of hours every month. In any scenario, a rejuvenated team will be much more productive than one that's bogged down in work and never takes a break.



**5. Carry your weight.** Even the most dedicated and self-motivated employee will begin to feel resentment, if they notice their manager is leaving earlier or doing less than the rest of team. If your team is staying late to get work done, put in the face time to stay there with them. If you don't have enough work to keep you in the office, that's a good indicator that it's time for you to pick up some of your team's workload.



**6. Empathize.** Let your employees know that you understand their workload and the difficulties that it poses. Even if you can't do a lot to ease their burden, assuring them that you are aware of their needs and trying your best to address them is crucial to keeping up morale. But be careful. There is a fine line between empathizing with your employees, and adding on to a pile of complaints.

**7. Recognize their contributions.** Never miss an opportunity to highlight what your team is doing well. This will keep the momentum going, even when workload is building up. And if you feel like you're the only one sending this message to your staff, encourage others in your organization (preferably higher up) to recognize your team as well. The only thing worse than having too much work, is to do it and feel like no one is taking notice.

**8. Ask.** Finally, if you can't think of anything else to do to help your overworked team, ask them. Simply saying, "what can I do to make your job better or easier?" is a great way to show you care. Hopefully, your team will also have some constructive ideas as well.



# Early Careers Center

## Warren Buffett's Three Tips for Early Career Success

by Sushant Misra



Warren Buffett, the chairman and CEO of Berkshire Hathaway, also known as the "Oracle of Omaha", is undoubtedly the most successful investor of the 20<sup>th</sup> century.

Despite all his worldly success, he is also one of the most humble and generous human beings alive. He recently donated a great portion of his wealth to Bill and Melinda Gates Foundation to be used for philanthropic purposes.

At 82 years old, Buffett also has a wealth of life experiences and wisdom to share with the young professionals of my generation. Here are three of his best pieces of advice for entrepreneurs and young professionals to achieve success in business and life:

### 1. Develop Excellent Character and Habits

Warren Buffett frequently says that there are many things in life that are outside a person's control. These may include things like the circumstances in which a person is born, or genetic traits like IQ, looks, or exceptional talent in certain areas. He compares these things to winning a lottery; some people are more fortunate than others. However, a high IQ or exceptional talent alone is rarely a reliable predictor of a person's success in life. Alternatively, there are things that a person *can* control. These are often choices related to a person's character, habits, and temperament. These choices are often what determine how efficiently and effectively a person utilizes his/her IQ, talents, and abilities. According to Buffett, many people with exceptional IQ and talents get in their own way of success because they haven't adequately developed their character and habits.

Warren Buffett provides a "motor" analogy to demonstrate this point. He compares IQ and talent to the Horsepower (HP) of a motor. On the one hand, a 200 HP motor could be inefficient and produce only 50 HP output and the rest goes to waste. On the other hand, another motor with only 100 HP could be very efficient and produce total 100 HP output. The second motor with less HP provides greater output than the first. The choices made with respect to character and habits are similar to the efficiency of a motor.

*"The chains of habit are too weak to be felt until they are too strong to be broken".*

**Action Step:** According to Buffett, it is easiest to cultivate a good character and habits at a young age and *anyone* can do it. An easy way to do this is to find people whom you admire and write down all the character traits and habits you admire in them. Next, find examples of people whom you are not too fond of and write down all the qualities and habits that you dislike in them. Then simply emulate the list qualities that you like and avoid the qualities that you dislike, and, in some time, you will develop those likable qualities and eliminate the ones that you don't like in others.

### 2. Stay Out of Debt

*"All I want to know is where I am going to die, so I will never go there"*

Warren Buffett's best financial advice to young professionals is to avoid credit card debts. He says that it is way easier to prevent financial trouble, than to get out of financial trouble.

Revolving credit card debts usually come with interest rates in the 18-20% range. According to Buffett, once a person gets into this debt cycle, it is very difficult, if not impossible, to get out of it.

By the time Warren Buffet had graduated from college, he had already saved \$10,000. He was already ahead of the game and this put him in a position of advantage in comparison to the rest of his peers. He compares this to getting a head start in a race. If a participant in a race is given the opportunity to start the race even 1 meter ahead of everyone else, it makes a huge difference in the outcome of the race. Similarly, the young professionals who graduate from college without any debt or even with some savings have a huge advantage over everyone else.

**Action Step:** Warren Buffett's simple financial rule to follow is: "If you can't pay for it, don't buy it, and first get yourself in the position to pay for anything".

### 3. Be Humble

In a general sense, humility is the quality of being modest or respectful. If there is anyone who can claim to be humble, it is Warren Buffett. Despite being one of the richest peoples in the world, he always lived and continues to live a very humble life, living in the same home he had bought 50 years ago, driving his own car, and most recently, giving away most of his wealth to be used for philanthropic purposes.

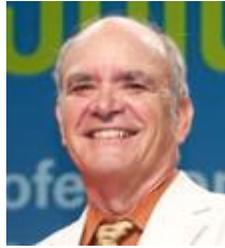
However, Buffett has a second definition of humility as well that he thinks can immensely benefit the young professionals. According to Buffett, humility "is knowing the edges of your own competency". In other words, humility "is knowing what you don't know". Buffett is often quoted saying that he would much rather deal with a person whose IQ is 130 but who thinks it is 125, than someone whose IQ is 180 but who thinks it is 200. The second person would do a lot more harm than good. Buffett's successful career in investing is partly a result of this humility. He never invests in a business that he does not understand.

**Action Step:** How can someone go about developing a characteristic such as humility? I would prescribe the same solution that Benjamin Franklin used to develop the thirteen virtues within him. At the end of every day, think about the instances where you may have transgressed humility and note down those instances on a piece of paper. Make an effort not to repeat the same mistakes again. Only with such rigor and self-reflection can a virtue like humility be developed and practiced over time.

Warren Buffett has walked the talk himself throughout his life and has been immensely successful as a result of it. Therefore, perhaps the reader may be interested in knowing what Buffett's definition of success is. In a 2013 Forbes Q&A interview held at University of Nebraska (Omaha), Buffett said that not everyone is going to make a fortune and not everyone is going to be a world class athlete, but at the end, if the people around you, your family and children, and the people with whom you have worked, care about you after seeing you in action for many-many years, then you are a success.

Conversely, if you have everything but not many people care about you, then you would not be considered a huge success in life.

**AGA's  
NATIONAL  
PRESIDENT  
2011-2015**



**William D. Miller  
CGFM, CFE**

I had the honor and pleasure to visit the chapters that form our Pacific Rim. The first stop was in Hawaii where they were holding a two-day training event headed by AGA Past National President, William Broadus, CGFM, who did an excellent job with the seminar. I attended and met with chapter officers and members. The current President, Edwin Young, CGFM, provided excellent support and accommodations for the training event. All of the chapter leaders that I met were outstanding and the chapter members were enthusiastic about AGA and its programs. I noted an emphasis on recruiting younger leaders and discussed AGA's desire to encourage young leaders to step forward. The combination of loyal, experienced leaders with young upcoming leaders is working well for Hawaii. I also had discussions with the County Auditor and his staff member from Maui. This is a new position for Maui, and AGA has been a great resource for them. They commented on how the training offered by AGA was outstanding and helpful as they pursue their new mission. I met with the supporting professor and one of the winning team members on the champion CCR team. They were enthused about the program and excited to have won the national competition.

My visit with AGA at Saipan was highlighted by the professional development training (PDT) arranged by Mike Johnson, and supporting staff. The attendees were a mix of government employees and academia. The 50 attendees were equally enthusiastic about the training event and AGA's programs. The attendees responded well to the topics presented at the seminar and Mike hopes that the success of the session will translate to increased membership. My discussions with attendees confirmed that the training offered by

AGA was sterling and they looked forward to continued offerings by AGA. Mike has been a solid AGA force in Saipan, and has shown outstanding leadership. In my

The Guam visit included attending a three-day PDT and a Regional Coordinator Officer Workshop with regional leaders. The PDT was a highlight for the Guam government and academic community. The event hosted 115 attendees. The leadership is well-prepared and that was demonstrated with the agenda and the variety of topics for the attendees. I was very impressed with the leadership transition process in this chapter. There are many younger leaders coming along with great mentoring by the senior members. The chapter gave out many awards at the luncheons for the deserving members. I was privileged to give a crystal award for the Citizen-Centric Reporting (CCR) program to Governor Eddie Calvo, who was excited about the award and the CCR program. He complimented AGA for having the initiative to develop the CCR program and he fully supported the government-wide requirement for the agencies to prepare CCRs.

I also visited with Dr. Robert Underwood, President of the University of Guam and we discussed the successful collegiate Government Finance Case Challenge. Guam won the collegiate challenge two of the last three years. President Underwood fully supports the program and enjoys the opportunity to use the program to introduce college students to government. I also met with the Senior Vice President (SVP), Doreen Crisostomo, Ph.D., CGFM, and Regional Vice President (RVP), Rodalyn Gerardo, CGFM, CIA, CPA, CGAP, and discussed successes and challenges. The SVP has encouraged college students to participate with AGA and has manned the sign in tables and assistance tables with college students. The RVP is energetic and leads the region well. She is a proponent of the youth in leadership movement. This chapter has solid employer support. The chapter also encourages the CGFM program and works towards successful participation by the members.

I am proud of these chapters and their ability to identify leaders and programs that fit the members. The chapters in this area are in good hands!

**HALLOWEEN TRIVIA**

Orange and black are Halloween colors because orange is associated with the fall harvest and black is considered with darkness and death.

Jack o'Lanterns originated in Ireland where people placed candles in hallowed out turnips to keep away spirits and ghosts on the Samhain holiday.

Halloween was brought to North America by immigrants from Europe who would celebrate the harvest around a bonfire, share ghost stories, sing and dance, and tell fortunes.

If you see a spider on Halloween, it is the spirit of a loved one watching over you.

Halloween is on October 31<sup>st</sup>, the last day of the Celtic calendar. It was originally a pagan holiday, honoring the dead. Halloween was once referenced as All Hallows Eve and dates back to over 2,000 years ago.

According to superstition, if you stare into a mirror at midnight you will see your future spouse.

According to legend, a unibrow, tattoos, hairy palms, and a long middle finger are all signs of a werewolf.

# CHAPTER EDUCATIONAL EVENTS



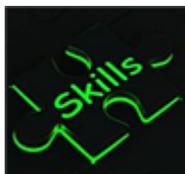
You can register for all chapter events at [www.aga-lansing.org](http://www.aga-lansing.org). Click on events.

Check the chapter website and upcoming newsletters for more information.

~~**September 18, 2014**  
**Professional Development Conference**  
Government Accountability  
Library of Michigan  
4 hours CPE~~

**October 21, 2014**  
**Monthly Luncheon Meeting**  
DNR Resource Trust Fund  
Capitol View Building  
1 hour CPE

**November 13, 2014**  
**Monthly Luncheon Meeting**  
VITA – Volunteer Income Tax Assistance  
Capitol View Building  
1 hour CPE



**November 19, 2014**  
**Webinar Conference**  
Fraud Risk Management  
location to be announced  
2 hours CPE

**January 26, 2015**  
**Monthly Luncheon Meeting**  
Income Tax Update  
Joint Meeting with SAAABA  
Capitol View Building

**January 28, 2015**  
**Webinar Conference**  
Strengthening Grant Management  
location to be announced  
2 hours CPE

**February 18, 2015**  
**Webinar Conference**  
Fraud Prevention  
location to be announced  
2 hours CPE

**February 24, 2015**  
**Monthly Luncheon Meeting**  
FOIA and Email  
Capitol View Building  
1 hour CPE

**March 2015**  
**Professional Development Conference**  
Government Accountability  
LCC West Campus  
8 hours CPE

**March 18, 2015**  
**Webinar Conference**  
Internal Controls  
location to be announced  
2 hours CPE

**April 22, 2015**  
**Monthly Luncheon Meeting**  
topic to be announced  
Capitol View Building  
1 hour CPE



**May 13, 2015**  
**Webinar Conference**  
Ethics  
location to be announced  
2 hours CPE

**May 19, 2015**  
**Monthly Luncheon Meeting**  
To Be Determined  
Capitol View Building  
1 hour CPE

# ASSOCIATION of GOVERNMENT ACCOUNTANTS

Greater Lansing Chapter

The Greater Lansing AGA Chapter received its charter from the National AGA on

**September 25, 1979.**

The chapter started with 66 charter members.

Tommy L. Adkins	Dale Munk
Donna Biship	Paul Nay, Jr.
James Bolthouse	James Nelson
Lionel Bower	William Pagel
David Butler	Dean Parks
Patricia Collins	Charles Pasche
Kenneth Cook	D. Joseph Perrone
Ray Cordahl	Allen Peters
Dan DeYonke	Howard Pizzo
Beth Diehl	William Ragla
Thomas Foreman	Francis Reynnet
Robert Hankamp	Thomas Ripley
John Hapchuck	Dale Ruttan
Robert Hapeman	Richard Saxman
Terry Hassell	William Settington
Kenneth Hendrick	Carol Shamka
Jerome Herman	Louis Smith
Mary Katherine Hines	James Sims
Ronald Hofmeister	B. Louise Storey
Donald Hollerback	Paul Swanson
Roger Howes	Robert Templeton
John Humphreys	Daniel Thaens
Kenneth Joesse	Fred Todd
Kurt Kollmeyer	Sylvester Tomaszewski
Calvin Kladder	Joe Unrue
Mandan Lalwani	Joyce VanCoevering
Brian Laperriere	Melvin VanVorst
Eric Lange	Betty Walker
Jay Mason	Jane Wallin
Scott Matteson	Orla Wanless
Ronald Mellinger	Herbert Weggner
Joseph Mleko	Ruth Whiting
Priscilla Moore	James Wise

**GREATER LANSING  
CHAPTER  
35 YEARS**

## OTHER EDUCATIONAL OPPORTUNITIES



### West Michigan AGA

To register for events, visit  
[www.agawestmichigan.org/home/events](http://www.agawestmichigan.org/home/events)

**November 6, 2014**

AGA/GFOA Double Feature  
Grand Rapids, Michigan  
8 hours CPE

**January 21, 2015**

Webinar  
Governmental Grant Update  
2 hours CPE

### National AGA

To register for events, visit [www.agacgfm.org](http://www.agacgfm.org)



**January 8, 2015**

Federal Financial Systems Summit  
Walter E Washington Convention Center  
Washington, D.C.  
14 hours CPE



**February 11-12, 2015**

National Leadership Training  
Ronald Regan Building  
Washington D.C.  
14 hours CPE



**July 12-15, 2015**

Professional Development Training  
Gaylord Opryland Hotel  
Nashville, Tennessee  
24 hours CPE

### Lansing IIA

To register for events, visit  
<http://www.isaca.org/chapters2/Western-Michigan/events/Pages/Calendar.aspx>

**February 6, 2015**

Got Ethics?  
East Lansing, Michigan  
2 hours CPE

Develop a passion for learning. If you do so, you will never cease to grow.

Anthony J. D'Angelo





## New for National AGA Audio Conferences

### Individual Registration

Individual participants may register online by choosing an event from the webinar calendar on the National AGA website. Cost for the individual registration is \$49.

To verify CPE credit, the individuals must verify their attendance by noting letters that appear in the top right hand corner of the screen at unannounced times. Immediately following the web conference, participants are prompted to enter the letters they have recorded. CPE certificates will be available within five business days for participants who successfully validate their conference through this system.

A great alternative if you want to participate in a webinar the chapter is not offering.



## The Mark of Excellence in Federal, State, and Local Government

CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

To earn the CGFM, candidates must apply for the CGFM program and meet the following requirements:

- **Ethics** – Read and agree to abide by AGA's Code of Ethics.
- **Education** – Have a bachelor's degree from an accredited college or university.
- **Examinations** – Pass three comprehensive CGFM examinations.
- **Experience** – Have at least two years of professional experience in government financial management.

**The online CGFM application fee is only \$20 if submitted in the month of October. A savings of \$65.**



## MEMBER NEWS

### CONGRATULATIONS ! Member Anniversaries

Carol Carlson, CGFM-Retired	35 years
Jane Wallin	35 years
Elden Lamb, CGFM	28 years
Tom McTavish, CGFM	26 years
Pratin Trivedi, CGFM	25 years
Cindy Osga, CGFM	22 years
Doreen Brown, CGFM-Retired	13 years
Nicholas Bohac	12 years
Peggy Murphy	9 years
Julie Salman	8 years
Zada Schriner	4 years
Marna Wilson	1 year

### WELCOME ! New Members

Michael Booth, LARA  
Phillip Carlisle, LARA  
Bethany Doyle, LARA  
Roberta Marks, LARA



## CHAPTER FINANCES

### Balance Sheet at August 31, 2014

Assets	
Current Assets:	
Checking Account	\$ 7,300
Pay Pal Account	\$ 712
Total Assets	<u>\$ 8,012</u>
Liabilities and Net Assets	
Unrestricted Fund Balance	\$ 7,424
Income (Loss)	\$ 588
Total Liabilities and Net Assets	<u>\$ 8,012</u>





## Chapter Executive Committee 2014-2015

Platinum  
Chapter

### President

Christopher Bayley, CPA  
State Budget Office, SIGMA  
bayleyc1@michigan.gov  
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### CGFM, Audio Conferences

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### Webmaster

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### Past President

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See the Chapter's Annual Citizen Centric Report on the website.

[www.lansing-aga.org](http://www.lansing-aga.org)

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