

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION
SCHOOL OF GOVERNMENTAL FINANCE
 October 23 - 27, 2017



Lifting Up Emerging Leaders

SCHEDULE AT A GLANCE

SUNDAY, OCTOBER 22

3:00 p.m. – 6:00 p.m.
Registration Desk Open

MONDAY, OCTOBER 23

7:00 a.m. – 4:45 p.m.
Registration Desk Open

7:00 a.m. – 8:00 a.m.
Continental Breakfast

7:15 a.m. – 7:45 a.m.
First-Time Attendee Orientation

8:00 a.m. – 4:40 p.m.
Introduction to Governmental Accounting “Boot Camp” Day One
 Separate Registration and Fee Required

BASIC/INTERMEDIATE EDUCATIONAL WORKSHOPS

8:00 a.m. – 9:40 a.m.
Introduction to Governmental Accounting
 2 hrs. AA

8:00 a.m. – 9:40 a.m.
Fraud Overview and Mitigation Strategies – Protecting from Fraud
 2 hrs. TB

9:40 a.m. – 10:00 a.m.
Refreshment Break

10:00 a.m. – 11:40 a.m.
Accounting for Capital Assets
 2 hrs. AA

10:00 a.m. – 11:40 a.m.
Revenue Diversification
 2 hrs. TB

11:40 a.m. – 1:00 p.m.
Lunch Break
 (lunch available for purchase)

1:00 p.m. – 2:40 p.m.
Communication – Making It Work
 2 hrs. BEH

1:00 p.m. – 2:40 p.m.
Estimating Revenues
 2 hrs. TB

2:40 p.m. – 3:00 p.m.
Refreshment Break

3:00 p.m. – 4:40 p.m.
Leadership - It’s Up to You
 2 hrs. BEH

3:00 p.m. – 4:40 p.m.
Banking Services Overview and Updates
 2 hrs. TB

4:40 p.m. – 6:00 p.m.
Emerging Leaders Network Event

7:00 p.m. – 11:00 p.m.
Hospitality Suite Open

TUESDAY, OCTOBER 24

7:00 a.m. – 8:00 a.m.
Continental Breakfast

7:30 a.m. – 4:45 p.m.
Registration Desk Open

8:00 a.m. – 4:40 p.m.
Introduction to Governmental Accounting “Boot Camp” Day Two
 Separate Registration and Fee Required

8:00 a.m. – 9:40 a.m.
Grant Compliance from the Auditor’s Eyes
 2 hrs. AA

8:00 a.m. – 9:40 a.m.
Integrating Operating and CIP Budgets
 2 hrs. TB

9:40 a.m. – 10:00 a.m.
Refreshment Break

10:00 a.m. – 11:40 a.m.
Grant Agreements and Requirements for Local Governments
 2 hrs. AA

10:00 a.m. – 11:40 a.m.
The Economy and Financial Markets
 2 hrs. TB

11:40 a.m. – 1:00 p.m.
Lunch Break
 (lunch available for purchase)

1:00 p.m. – 2:40 p.m.
You’re the Boss - Now What? Overcoming the Challenges of Management and Supervision
 2 hrs. BEH



1:00 p.m. – 2:40 p.m.

Red Flags of Fraud and What You Can Do

2 hrs. AA

2:40 p.m. – 3:00 p.m.

Refreshment Break

3:00 p.m. – 4:40 p.m.

What is Your Budgeting Method?

2 hrs. TB

3:00 p.m. – 4:40 p.m.

**Getting Others to See Your Priorities –
Teambuilding at its Finest**

2 hrs. BEH

5:00 p.m. – 6:15 p.m.

Welcome Reception

7:00 p.m. – 11:00 p.m.

Hospitality Suite

WEDNESDAY, OCTOBER 25

7:00 a.m. – 8:00 a.m.

Continental Breakfast

7:30 a.m. – 4:45 p.m.

Registration Desk Open

8:00 a.m. – 9:40 a.m.

Intermediate Governmental Accounting

2 hrs. AA

8:00 a.m. – 9:40 a.m.

**Revenue Enhancement Opportunities for
Enterprise Funds**

2 hrs. TB

9:40 a.m. – 10:00 a.m.

Refreshment Break

10:00 a.m. – 11:40 a.m.

Budgeting Priorities

2 hrs. TB

10:00 a.m. – 11:40 a.m.

**Managing Investment Portfolio in Rising
Interest Rate Environment or Vice Versa
if Rates Keep Falling**

2 hrs. TB

11:40 a.m. – 1:00 p.m.

Lunch Break

(lunch available for purchase)

**INTERMEDIATE/ADVANCED
EDUCATIONAL WORKSHOPS**

8:00 a.m. – 9:40 a.m.

**Public Records for State and Local
Agencies**

2 hrs. TB

8:00 a.m. – 9:40 a.m.

**Financial Reporting of Deferred Inflows
& Outflows**

2 hrs. AA

9:40 a.m. – 10:00 a.m.

Refreshment Break

10:00 a.m. – 11:40 a.m.

Are you Prepared for Your External Audit?

2 hrs. AA

10:00 a.m. – 11:40 a.m.

**Strong Brand, Strong Revenues: How
Community/County Branding & Place
Marketing Drive Economic Growth**

2 hrs. TB

11:40 a.m. – 1:00 p.m.

Lunch Break

(lunch available for purchase)

1:00 p.m. – 2:40 p.m.

**Advanced Commitment to Excellence
Award Winner: “Virtual Fund Analysis”**

2 hrs. TB

1:00 p.m. – 2:40 p.m.

**Postemployment Benefits – Post and
Pre-Implementation GASB 74 & 75**

2 hrs. AA

2:40 p.m. – 3:00 p.m.

Refreshment Break

3:00 p.m. – 4:40 p.m.

**GASB 72 & 79 – Fair Value Hierarchy
and Investment Pools**

2 hrs. AA

3:00 p.m. – 4:40 p.m.

**Advanced Commitment to Excellence
Award Honorable Mention: “Electronic
Recording”**

2 hrs. TB

7:00 p.m. – 11:00 p.m.

Hospitality Suite

THURSDAY, OCTOBER 26

7:00 a.m. – 8:00 a.m.

Continental Breakfast

7:30 a.m. – 4:45 p.m.

Registration Desk Open

8:00 a.m. – 9:40 a.m.

**Constitutional Revision Commission
Update**

2 hrs. TB

8:00 a.m. – 9:40 a.m.

**Budget Communication with
Constitutional Officers and Other
Governments**

2 hrs. TB

9:40 a.m. – 10:00 a.m.

Refreshment Break

10:00 a.m. – 11:40 a.m.

**Is it Time to Raise Rates, Fees and
Create Assessments?**

2 hrs. TB

10:00 a.m. – 11:40 a.m.

**Understanding Benchmarking: Concepts
and Developing a Benchmark Exercise**

2 hrs. TB

11:40 a.m. – 1:00 p.m.

Lunch Break

(lunch available for purchase)

11:40 a.m. – 1:00 p.m.

2018-2019 SOGF Committee Luncheon
(SOGF Committee Members Only)

1:00 p.m. – 2:40 p.m.

CAFR Preparation & How to Excel and Achieve the GFOA Award for Your Government

2 hrs. AA

1:00 p.m. – 2:40 p.m.

The Impact of Economic Development on Your Budget

2 hrs. TB

2:40 p.m. – 3:00 p.m.

Refreshment Break

3:00 p.m. – 4:40 p.m.

Pension and OPEB Benefits Comprehension

2 hrs. TB

3:00 p.m. – 4:40 p.m.

Aligning the Strategic Plan to the Budget

2 hrs. TB

7:00 p.m. – 11:00 p.m.

Hospitality Suite

FRIDAY, OCTOBER 27

7:00 a.m. – 8:00 a.m.

Continental Breakfast

7:30 a.m. – 12:00 p.m.

Registration Desk Open

8:00 a.m. – 9:40 a.m.

Advanced Governmental Accounting

2 hrs. AA

8:00 a.m. – 9:40 a.m.

Transitioning from Finance/Budget to City/County Management

2 hrs. BEH

9:40 a.m. – 10:00 a.m.

Refreshment Break

10:00 a.m. – 11:40 a.m.

Internal Controls from an Auditor's Perspective

2 hrs. AA

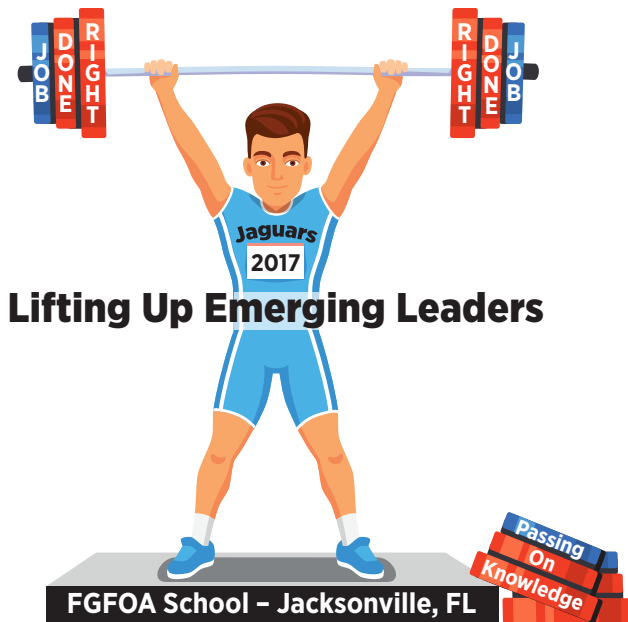
10:00 a.m. – 11:40 a.m.

Bank Financing Versus Bond Issue Options

2 hrs. TB

**This is a tentative schedule and subject to change.*





Lifting Up Emerging Leaders

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION SCHOOL OF GOVERNMENTAL FINANCE OCTOBER 23 - 27, 2017

In keeping with the school's objective of providing quality training and education, the School of Governmental Finance Committee has been hard at work designing sessions that will benefit all finance staff, from the beginner to the seasoned professional.

There is something for all finance professionals at the School of Governmental Finance! The school provides an opportunity to develop practical skills and tools to apply within your organization.

Equally important is networking with your peers in a relaxed classroom environment that encourages the exchange of ideas and resources.

WHAT SESSIONS ARE BEST FOR YOU?

The school offers educational sessions for the entire week. There are two segments offered:

Basic/Intermediate: 2-1/2 days beginning Monday morning and ending Wednesday at noon.

Intermediate/Advanced: 2 days beginning Wednesday morning and ending Friday at noon.

You may register for either or both sessions.

The **Basic/Intermediate** courses are tailored for all financial support staff and for the staff person just beginning a career in governmental finance. In these sessions, participants will be exposed to an in-depth study and analysis of basic governmental finance concepts and principles. These sessions are also informative for attendees wishing to further expand their area of expertise or just reacquaint themselves with the fundamentals of governmental finance. In other words, they provide a great refresher course!

The **Intermediate/Advanced** courses are tailored for seasoned finance professionals looking for information on current and more-complex issues.

IMPORTANT

PRESENTATIONS

The FGFOA does not print session presentation handouts. They will be posted on the FGFOA website as soon as they are received from the presenters. Visit www.fgfoa.org, under Resources, then select Presentations.

Please note that if there is not a presentation posted for a session or speaker, we have not received it from the speaker. While we encourage the submission of all presentations in advance, we do not receive all of them.

SESSION EVALUATIONS

An electronic survey will be used for session evaluations. Feedback from attendees on the quality and diversity of the FGFOA School of Governmental Finance helps to determine future conference programs. Please remember to complete the online survey at www.fgfoa.org under Resources, then select Presentations. Each presentation has a link for a survey.

SELF-SCANNING STATIONS

Self-scanning stations will be located immediately outside of the classrooms. These scanners are like the scanners in grocery stores. Simply use the scanner to scan the barcode on your badge. Once you hear a beep and see the green indicator light on the top of the scanner flash, you can be assured your Name, ID and Date/Time scanned was accepted by the scanner. We will have place cards on each scanner table that indicate which class is currently being scanned. The place cards will be set up while class is in session.

If you have any questions, ask for one of the technology staff at the registration desk.

2017 SCHOOL OF GOVERNMENTAL FINANCE COMMITTEE

CHAIR:

Jennifer Desrosiers,
City of North Port

Sharon Almedia
Mark Ben-Asher
Rebecca Bowman
Eduardo “Eddy” Castaneda
Amy Clark
Catherine Colwell
Cindy Emshoff
Benjamin Finkelstein
Ingrid Gaskin-Friar
John Grady
Cecilia Guerrero
Sharon Harding
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Robyn Lawrence
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Donna Lovejoy
Roberto “Bert” Martinez
Carmen Mosley
Tanya Quickel
Chantel Pierre
Cassidy Rickrode
Mike Roberts
Meridy Semones
Debbie Sileo
Lorrie Simmons
Diane Smith
Justin Stankiewicz
Sharon Stark
Margaret Steele-Miller
Christine Tenney
Elizabeth Walter-Ebersole
Katherine Woodruff

BOARD LIAISON:

Nicole Gasparri,
City of Boca Raton

CPE CREDIT

CPE credit for CPAs and CGFOs will be awarded pending approval from the State Board of Accountancy. Each workshop has been designated as follows: **Accounting and Auditing (AA), Behavioral (BEH), or Technical Business (TB)**. Each hour of CPE is based on each 50 minutes of class time. It is the responsibility of the individual participant to report hours of credit to the Florida Board of Accountancy. FGFOA is not responsible for reporting credit accuracy.

NETWORKING OPPORTUNITIES

In addition to the variety of educational topics, this year’s school will provide several networking opportunities designed to make the entire week an exceptional experience. The following events are scheduled:

Make sure you select any networking activities you plan to attend on the Course Selection Form Page on page 16.

MONDAY, OCTOBER 23

First-Time Attendee Orientation – 7:15 a.m. – 7:45 a.m.

Come hear FGFOA Board members speak about the benefits of membership in the FGFOA. First-time attendees are encouraged to attend, but other FGFOA members who want to learn more are also welcome.

Emerging Leaders Network Event – 4:40 p.m. – 6:00 p.m.

Plan to hang out with old friends or meet new ones while establishing life-long friendships and contacts. Emerging leaders will have the opportunity to learn from veteran FGFOA members. If you plan to join us, be sure to mark the appropriate box on the course selection form.

TUESDAY, OCTOBER 24

Welcome Reception – 5:00 p.m. – 6:15 p.m.

After classes are over on Tuesday, join us for a relaxing hour of enjoyable conversation with your colleagues while enjoying tasty hors d’oeuvres.

THURSDAY, OCTOBER 26

2018-2019 SOGF Committee Luncheon – 11:40 a.m. – 1:00 p.m.

Again this year, we will be holding our initial committee meeting during the school! If you are a committee member, or would like to become a committee member, please submit your application, mark the appropriate box on the course selection form and join us for lunch!

FGFOA 2017-2018 BOARD OF DIRECTORS OFFICERS

Linda S. Howard, CPA, CTP, MBA, Southwest Florida Water Management District, President

Kent Olson, CGFO, City of Tallahassee, President-Elect

Ken P. Burke, CPA, Pinellas County - CCC, Secretary/Treasurer

DIRECTORS

Kimball Adams, CPA, City of Largo

Alton L. "Rip" Colvin, CPA, CGFO, CPM, Justice Administration Commission

Frank DiPaolo, CPA, CGMA, City of Lighthouse Point

Nicole Gasparri, CGFO, City of Boca Raton

Mike Gomez, CPA, Florida Auditor General Tallahassee

Jonathan C. McKinney, CGFO, FRA-RP, City of Mount Dora

Shannon Ramsey-Chessman, CPA, CGFO, Palm Beach County Clerk & Comptroller

Jamie Roberson, CGFO, Osceola County Property Appraiser

FGFOA EXECUTIVE DIRECTOR

Paul Shamoun, Florida League of Cities, Inc.

ADDITIONAL EVENTS

Hospitality Suite – You are welcome to visit our Hospitality Suite each evening for a casual place to relax and catch up with friends. The suite will be open Monday through Thursday from 7:00 p.m. until 11:00 p.m. Come join us for a relaxing evening with your peers or participate in some of our fun activities. Adults only, minimum age: 21.

Golf – 7:00 a.m.

Wednesday morning – There is no golf tournament scheduled, but that won't stop the dedicated players. Jeff Kern and Julio Lacayo will be organizing an informal gathering at 7:00 a.m. on Wednesday morning for any golfer eager to play (location TBD). Email Jeff at jkern@waterwalkerinvestments.com or Julio at jlacayo@flaglersheriff.com if you want more details.

Zumba – On Tuesday and Thursday mornings at 6:15 a.m., join Nicole Gasparri for an exhilarating Zumba class.

For more information about the 2017 School of Governmental Finance, contact Merrily Bennett at (850) 701-3677 or mbennett@flicities.com.

CGFO REVIEW COURSES AND TESTING

In conjunction with the school, the FGFOA offers Certified Government Finance Officer (CGFO) review courses and testing. There are five review courses held Tuesday through Thursday, and the test is all day Friday. There is a separate registration for both the courses and the test, with advanced registration required. The course may be taken by CGFO candidates and non-candidates at \$45.00 per course. You must be pre-qualified and be approved as a candidate to take the test. **For additional information, course schedule, and registration form, contact Karen Pastula at kpastula@flicities.com or (850) 701-3618.**



EDUCATIONAL SESSIONS

MONDAY, OCTOBER 23

7:00 a.m. – 4:45 p.m.

REGISTRATION DESK OPEN

7:00 a.m. – 8:00 a.m.

CONTINENTAL BREAKFAST

7:15 a.m. – 7:45 a.m.

FIRST-TIME ATTENDEE ORIENTATION

8:00 a.m. – 4:40 p.m.

INTRODUCTION TO GOVERNMENTAL ACCOUNTING “BOOT CAMP” DAY ONE

Separate Registration and Fee Required

BASIC/INTERMEDIATE

8:00 a.m. – 9:40 a.m.

INTRODUCTION TO GOVERNMENTAL ACCOUNTING

Speaker: *Beth Horacek*, CPA, Public Service Assistant, University of Georgia, Carl Vinson Institute of Government

CPE Credits: 2 hrs. - AA

Level: Basic/Intermediate

Are you new to governmental accounting or maybe need a refresher course? If so, this is the session for you. This session will cover the governmental chart of accounts, double entry accounting, fund accounting, basis of accounting and measurement focus, and basic transactions involving assets, liabilities, revenues and expenditures.

FRAUD OVERVIEW AND MITIGATION STRATEGIES – PROTECTING FROM FRAUD

Speakers: *Chris Wilson*, CTP, Treasury & Payments Consultant; and *Nick Ferrer*, Treasury Sales Officer, SunTrust Bank

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

Fraud Mitigation Strategies – “Make sure that you don’t bring a knife to a gun fight.” Join us for an in-depth look at the various threats that treasury and finance teams face, and the strategies to help mitigate your risk.

9:40 a.m. – 10:00 a.m.

REFRESHMENT BREAK

10:00 a.m. – 11:40 a.m.

ACCOUNTING FOR CAPITAL ASSETS

Speaker: *Roberto “Bert” Martinez*, CPA, Senior Audit Manager, Purvis Gray & Company, LLP

CPE Credits: 2 hrs. - AA

Level: Basic/Intermediate

What are capital assets? How do you account for them in your financial system? What about tracking of capital assets? If these are questions you have, this session is for you. This session will cover the definition of an asset, basic accounting rules, classification of assets, determining the valuations, depreciation and inventorying of assets.

REVENUE DIVERSIFICATION

Speaker: *Kimball Adams*, CPA, Finance Director/CFO, City of Largo, FGFOA Board of Directors

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

What’s in Your Tool Box? This session will discuss the pros and cons of diversifying your revenues (yes, there are cons) and will explore options to diversify your revenue base. Property taxes have been under attack for many reasons (some justified and some not) and user charges have become preferable. Revenue options available to local governments under Home Rule authority and legislative authority will be discussed, including the costs of implementation and collection. As Dylan said, the times, they are a changin’. This session will help you start changin’ with the times.

11:40 a.m. – 1:00 p.m.

LUNCH BREAK

(lunch available for purchase)

1:00 p.m. – 2:40 p.m.

COMMUNICATION – MAKING IT WORK

Speaker: *Suzanne Butsch*, Manager, Training & Development, Sarasota County Government

CPE Credits: 2 hrs. - BEH

Level: Basic/Intermediate

Communication is a skill that we all practice every day. Yet, all too often, poor communication leads to real costs in terms of quality, service, productivity, money, work relationships, credibility and more. Join this fun, interactive session and explore ways to communicate more effectively. Let’s make it work!

ESTIMATING REVENUES

Speaker: *Jared Meyer*, Treasury Manager, City of Largo

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

A degree in statistics is not required! The successful formula for city and county government revenue forecasting involves basic forecast models, constant information gathering and continuous monitoring.

MONDAY, OCTOBER 23 CONTINUED...

2:40 p.m. – 3:00 p.m.

REFRESHMENT BREAK

3:00 p.m. – 4:40 p.m.

LEADERSHIP – IT’S UP TO YOU

Speaker: *Nicole Gasparri*, CGFO, Organizational Program Manager, City of Boca Raton, FGFOA Board of Directors

CPE Credits: 2 hrs. - BEH

Level: Basic/Intermediate

Your mind. . Your destiny. . Your attitude and mindset can drive you to accelerate or decelerate. . It’s up to you.

BANKING SERVICES OVERVIEW AND UPDATES

Speakers: *Rene O’Day*, Vice President, PMA Securities, Inc.; and *Mark Mason*, CPA, Director of Financial Services, City of Tamarac

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

This session will cover basic costs for local governments, a marketplace overview, update on technology, pricing to include fees, hard costs.

4:40 p.m. – 6:00 p.m.

EMERGING LEADERS NETWORK EVENT

7:00 p.m. – 11:00 p.m.

HOSPITALITY SUITE OPEN

TUESDAY, OCTOBER 24

7:00 a.m. – 8:00 a.m.

CONTINENTAL BREAKFAST

7:30 a.m. – 4:45 p.m.

REGISTRATION DESK OPEN

8:00 a.m. – 4:40 p.m.

INTRODUCTION TO GOVERNMENTAL ACCOUNTING “BOOT CAMP” DAY TWO

Separate Registration and Fee Required

BASIC/INTERMEDIATE

8:00 a.m. to 9:40 a.m.

GRANT COMPLIANCE FROM THE AUDITOR’S EYES

Speakers: *Patrick Smith*, CPA, Manager, RSM US LLP; and *Jeffrey Zeichner*, CPA, Senior Manager, RSM US LLP

CPE Credits: 2 hrs. - AA

Level: Basic/Intermediate

Post Uniform Grant Guidance implementation from an auditor perspective and how these changes have affected local governments. Issues with questioned costs and common mistakes on the SEFA and Single Audit.

INTEGRATING OPERATING AND CIP BUDGETS

Speaker: *Louis “Joly” Boglioli*, CGFO, Finance Director, City of Stuart

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

Using products you probably already own to merge your operating budget and your CIP budget into one process. See how Office productivity suite programs can augment your ERP or stand-alone budget program to develop your operating budget, and also populate and run your capital improvement program/project budget at the same time.

9:40 a.m. – 10:00 a.m.

REFRESHMENT BREAK

10:00 a.m. – 11:40 a.m.

GRANT AGREEMENTS AND REQUIREMENTS FOR LOCAL GOVERNMENTS

Speaker: *Deirdre Joseph*, CGMS, Homeland Security Grant Accountant II, City of Tampa

CPE Credits: 2 hrs. - AA

Level: Basic/Intermediate

This session will cover the different types of grant agreements and contracts, some of the major requirements that the federal and state agencies are requesting in their contracts, and some best practices for meeting these requirements for local governments.

THE ECONOMY AND FINANCIAL MARKETS

Speaker: *Sharon Stark*, Managing Director, Fixed Income Strategist, Incapital

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

How economic data and Federal Reserve policy impact the yield curve, asset prices and government spending.

11:40 a.m. – 1:00 p.m.

LUNCH BREAK

(lunch available for purchase)

1:00 p.m. – 2:40 p.m.

YOU’RE THE BOSS – NOW WHAT? OVERCOMING THE CHALLENGES OF MANAGEMENT AND SUPERVISION

Speaker: *Bradley Burbaugh*, Ph.D., Extension Director, University of Florida

CPE Credits: 2 hrs. - BEH

Level: Basic/Intermediate

Being a new manager has its challenges – whether it’s a result of being new to a work unit, shifting from peer to supervisor or just being new to management in general. Attend this workshop to learn how to manage that transition successfully. The workshop also will provide a useful framework for establishing your role as a manager, including tips on how to avoid common mistakes.

TUESDAY, OCTOBER 24 CONTINUED...

RED FLAGS OF FRAUD AND WHAT YOU CAN DO

Speaker: *John H. Byrd*, CPA, CIA, CFE, CGAP, CRMA, CBM, Interim Director Audit Services, UF Health Shands

CPE Credits: 2 hrs. - AA

Level: Basic/Intermediate

Fraud in governmental entries continues to be on the rise. In this session, we will explore the function of fraud, types of fraud schemes, common red flags and being aware of anomalies. We will review real-life examples of fraud schemes to highlight details of how, when, where and what caused these frauds to occur.

2:40 p.m. - 3:00 p.m.

REFRESHMENT BREAK

3:00 p.m. - 4:40 p.m.

WHAT IS YOUR BUDGETING METHOD?

Speaker: *Jan Brewer*, CPA, CGMA, MBA, Director of Financial Management, Manatee County Board of Co. Comm.

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

With our business environment constantly altering with technology and advancements, how is your government able to build its financial budget? Alternatives for budgeting methods range from zero-based, line-item or decision unit based budgeting. In today's environment, expectations exist for governments to build budgets based upon desired outcomes. But once expectations are set, what method do you use? How complex or easy is your budget for your citizens to understand? This class will review the alternatives for budgets that are available, and how to convey the method to your audience.

GETTING OTHERS TO SEE YOUR PRIORITIES - TEAMBUILDING AT ITS FINEST

Speaker: *David Jang*, CTP, Partner, Water Walker Investments

CPE Credits: 2 hrs. - BEH

Level: Basic/Intermediate

How will your team reach consensus? How do you get the team to recognize your individual priorities then move forward in agreement and concurrence? It's called Teambuilding! Included in this session will be an interactive activity where you will be put with a random team and asked to submit a budget for the United States of America. Are you able to do what our country seems to have trouble with? Can you balance the budget by reaching consensus among your peers?

5:00 p.m. - 6:15 p.m.

WELCOME RECEPTION

7:00 p.m. - 11:00 p.m.

HOSPITALITY SUITE OPEN

WEDNESDAY, OCTOBER 25

7:00 a.m. - 8:00 a.m.

CONTINENTAL BREAKFAST

7:30 a.m. - 4:45 p.m.

REGISTRATION DESK OPEN

BASIC/INTERMEDIATE

8:00 a.m. - 9:40 a.m.

INTERMEDIATE GOVERNMENTAL ACCOUNTING

Speakers: *Justin Stankiewicz*, Financial Management & Budget Analyst, Nassau County BOCC; and *Alan Nast*, CPA, Partner, Carr, Riggs & Ingram, LLC

CPE Credits: 2 hrs. - AA

Level: Basic/Intermediate

Expand your knowledge of governmental accounting by exploring the differences between private and public sector. In this session, we will cover interfund activities, encumbrances, revenue receipts and disbursements, and will discuss how transactions are reported in external financial statements for state and local governments.

REVENUE ENHANCEMENT OPPORTUNITIES FOR ENTERPRISE FUNDS

Speaker: *Bryan Mantz*, CMC, CGFM, Supervising Consultant, Public Resources Management Group, Inc.

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

The implementation of impact fees and other growth-related fees, miscellaneous service charges, and other "revenue enhancement" fees (e.g., late charges) can help to mitigate the need for user rate increases to fund an enterprise fund's operations. Many of these fees are often developed in-house. This course will explore the universe of revenue enhancement opportunities for enterprise funds. Topics to be discussed will include policymaking, legal, customer, financial and rate design considerations for such fees, as well as what other local governments are doing. Communication strategies to help secure public acceptance of such fees will also be presented.

9:40 a.m. - 10:00 a.m.

REFRESHMENT BREAK

WEDNESDAY, OCTOBER 25 CONTINUED...

10:00 a.m. – 11:40 a.m.

BUDGETING PRIORITIES

Speaker: *Tommy Crosby*, CPA, Assistant County Manager, Alachua County

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

Developing a budget supported by the manager, commissioners, public and department heads requires understanding your agency's direction and priorities. Topics to be discussed include: strategic plans, business plans, development process, targeting decision points and revenue identification.

MANAGING INVESTMENT PORTFOLIO IN RISING INTEREST RATE ENVIRONMENT OR VICE VERSA IF RATES KEEP FALLING

Speakers: *Jonathan Hyman*, CFA, Director of Fixed Income Strategies Group, Stifel; and *Philip Borozny*, CTP, Investment Manager, Polk County Clerk of Court & Comptroller

CPE Credits: 2 hrs. - TB

Level: Basic/Intermediate

Despite well-established expectations for rising rates, market yields remain near historical lows. However, the shape of the yield curve continues to evolve as forecasts for future growth, inflation and Fed policy recalibrate to incoming data and events. In this session, we will discuss investment strategies designed to maximize interest income and minimize risk in rising, as well as falling interest-rate environments.

11:40 a.m. – 1:00 p.m.

LUNCH BREAK

(lunch available for purchase)

INTERMEDIATE/ADVANCED

8:00 a.m. – 9:40 a.m.

PUBLIC RECORDS FOR STATE AND LOCAL AGENCIES

Speaker: *Pat Gleason*, Special Counsel for Open Government, Attorney General Pam Bondi

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

This interactive session will provide an overview of Florida public records for state and local agencies with an emphasis on responding to public records requests, legislation, requirements and retention schedules pertinent to records and information. In this session, we will use real-life examples of public records requests being made, how to handle them and how the upcoming changes to public records law can impact your government.

FINANCIAL REPORTING OF DEFERRED INFLOWS & OUTFLOWS

Speakers: *Trey Scott*, CPA, Director, Mauldin & Jenkins, LLC; and *Daniel Anderson*, CPA, Audit Manager, Mauldin & Jenkins, LLC

CPE Credits: 2 hrs. - AA

Level: Intermediate/Advanced

GASB Statement No. 63 and 65, Financial Reporting of Deferred Inflows/Outflows of Resources. This session will discuss the financial reporting of deferred inflows/outflows of resources, types of transactions classified as deferred inflows/outflow, the impact on the financial statements and how to present this information to non-financial people.

9:40 a.m. – 10:00 a.m.

REFRESHMENT BREAK

10:00 a.m. – 11:40 a.m.

ARE YOU PREPARED FOR YOUR EXTERNAL AUDIT?

Speakers: *Racquel McIntosh*, CPA, Audit Partner, Grau & Associates; and *Patricia White*, CPA, CGFO, Accounting Manager, City of Boca Raton

CPE Credits: 2 hrs. - AA

Level: Intermediate/Advanced

Your next annual audit, will it be fright or delight? After this review, participants will be better prepared for their next audit. Session will be from perspectives of the auditor and the auditee. Discussion will include planning for the audit, responsibilities of management and auditor, communication among all parties, review of information provided to auditors, deficiencies in documentation, and scheduling.

STRONG BRAND, STRONG REVENUES: HOW COMMUNITY/COUNTY BRANDING & PLACE MARKETING DRIVE ECONOMIC GROWTH

Speaker: *Will Ketchum*, President & CEO, Burdette Ketchum

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

This lively session will explore the why and how of community/county branding and place marketing as a key driver of economic stability and growth. In the knowledge economy, employers are highly selective about where they locate, and many workers can choose where they want to work. Outside of work, today's mobile consumers are looking for interesting new tourism experiences. Every community has a compelling story for all audiences but often simply fail to tell it. This session will share the fundamentals of place branding and marketing: what it means, interesting cases of how it has worked well for others, the steps your community or county can take to get into the game, approximate costs and funding ideas, and the investment, job creation, workforce attraction, tax-base expansion and visitor-growth opportunities it can create for your community.

11:40 a.m. – 1:00 p.m.

LUNCH BREAK

(lunch available for purchase)

WEDNESDAY, OCTOBER 25 CONTINUED...

1:00 p.m. – 2:40 p.m.

ADVANCED COMMITMENT TO EXCELLENCE AWARD

WINNER: “VIRTUAL FUND ANALYSIS”

Speakers: *Paul A Guzenski*, CPA, Manager, Lorraine Plakstis, Project Coordinator – Finance Services; *Wayne Hart*, CPA, CGFO, CPFO, Staff Accountant, Senior; *Darlene Malaney*, CIMA, Director – Finance Services; and *Shannon Ramsey-Chessman*, CPA, CGFO, CPFO, Chief Operating Officer – Finance, FGFOA Board of Directors, Palm Beach County Clerk & Comptroller
CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

The Clerk & Comptroller’s Office of Palm Beach County submitted its application for the FGFOA ACE Award for its of “Virtual Fund Analysis.” Their submission was chosen as this year’s winner. The main platform for this new process is the Fund Analysis Dashboard, essentially a hyperlink system that connects as much information as the designer desires, within a simple user-friendly digital framework. The dashboard was created for all of Palm Beach County’s 200+ funds and houses an entire fiscal year’s worth of fund analysis digitally, including all supporting documentation, while providing instant access to Finance Department staff, management and external auditors.

POSTEMPLOYMENT BENEFITS – POST AND PRE-IMPLEMENTATION GASB 74 & 75

Speaker: *Stephen Blann*, CPA, CGFM, CGMA, Director of Governmental Audit Quality, Rehmann

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

This session will focus on the financial reporting for postemployment benefits other than pensions. Come hear a review of GASB 74’s implementation and what to keep in mind when implementing GASB 75. Whether your OPEB plans are administered through a trust or not, you will learn how to report them on your financial statements, notes disclosures and RSI.

2:40 p.m. – 3:00 p.m.

REFRESHMENT BREAK

3:00 p.m. – 4:40 p.m.

GASB 72 & 79 – FAIR VALUE HIERARCHY AND INVESTMENT POOLS

Speaker: *Kevin Smith*, CPA, Partner, Crowe Horwath LLP

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

GASB Statement No. 72, Fair Value Measurement and Application and GASB Statement No. 79, Certain External Investment Pools and Pool Participants, were challenging for many. This session will include a discussion of lessons learned in applying the fair value hierarchy, the application of fair value including valuation approaches and techniques, financial reporting requirements for certain external investment pools and their participants, notes to the financial statements requirements, subsequent guidance from the comprehensive implementation guide, and other aspects of GASB 72 and 79. Come learn how you can ensure compliance with the standards and provide meaningful information to the users of your financial statements.

ADVANCED COMMITMENT TO EXCELLENCE AWARD HONORABLE MENTION: “ELECTRONIC RECORDING”

Speakers: *Traci Phillips*, CPM, Chief Deputy of Financial Services; and *Kristi Hugar*, CPM, Official Records Director, Citrus County Clerk of Court and Comptroller

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

The project chosen by Citrus County Clerk of Courts and Comptroller was “Electronic Recording.” Customers today would rather be online than in line, so this initiative was pursued to allow customers to complete transactions electronically and reduce the turnaround time for recording documents. The initiative uses technology that has been available in the industry, but it is very new. This technology allows the customer to open an escrow account specifically for recording fees, scan a document and submit through a website, and receive an electronic return of the recorded document.

7:00 p.m. – 11:00 p.m.

HOSPITALITY SUITE OPEN

THURSDAY, OCTOBER 26

7:00 a.m. – 8:00 a.m.

CONTINENTAL BREAKFAST

7:30 a.m. – 4:45 p.m.

REGISTRATION DESK OPEN

INTERMEDIATE/ADVANCED

8:00 a.m. – 9:40 a.m.

CONSTITUTIONAL REVISION COMMISSION UPDATE

Speakers: *David Cruz*, Deputy General Counsel, Florida League of Cities; and *Carolyn Timmann*, Clerk of the Circuit Court, Martin County Clerk of Circuit Court and Comptroller

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

For only the third time in the state's history, the Constitution Revision Commission (CRC) is meeting during 2017-18 to review the framework that is the foundation of Florida's government. The CRC's review of Florida's Constitution will touch every aspect of our daily lives – education, health care, natural resources, economic development, crime, taxes and how our local governments are run. The CRC, which is composed of 37 members, meets once every two decades. CRC final proposals will be placed on the 2018 general election ballot, where any amendments will need 60 percent voter support to pass. Come learn more about the process of amending Florida's Constitution, the CRC and a summary of potential constitutional amendments on the 2018 general election ballot.

BUDGET COMMUNICATION WITH CONSTITUTIONAL OFFICERS AND OTHER GOVERNMENTS

Speaker: *Bradley Arnold*, County Administrator, Sumter County Board of County Commissioners

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

Topics for this presentation include managing the budget process with constitutional officers and other governments. Communicating consolidation and contracting out services as strategic initiatives and how to get buy in will also be discussed.

9:40 a.m. – 10:00 a.m.

REFRESHMENT BREAK

10:00 a.m. – 11:40 a.m.

IS IT TIME TO RAISE RATES, FEES AND CREATE ASSESSMENTS?

Speaker: *Darrel Thomas*, CPFIM, Assistant City Manager/CFO, City of Weston

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

So you lowered or maintained rates and fees through the Great Recession, but now the Great Recession is over. Inflation and the costs for services are beginning to surge again, putting pressure on ad valorem taxes and other revenues. This session will review the process of strategically adjusting rates, fees and assessments, including when it's appropriate, how high or how often to do so, and how to propose adjustments to administration and elected officials.

UNDERSTANDING BENCHMARKING: CONCEPTS AND DEVELOPING A BENCHMARK EXERCISE

Speaker: *Kevin Webb*, CFA, Director, Cantor Fitzgerald

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

This session will focus on benchmarking as a means to monitor and manage performance. The speaker will address the purpose and use of benchmarks, the benefits of benchmarking, the development of benchmarks and the evaluation of investments against these benchmarks. Participants will work to develop a benchmark using Excel and evaluate their investments against the derived benchmark.

11:40 a.m. – 1:00 p.m.

LUNCH BREAK (lunch available for purchase)

11:40 a.m. – 1:00 p.m.

2018-2019 SOGF COMMITTEE LUNCHEON

(SOGF Committee Members Only)

1:00 p.m. – 2:40 p.m.

CAFR PREPARATION & HOW TO EXCEL AND ACHIEVE THE GFOA AWARD FOR YOUR GOVERNMENT

Speaker: *John Hulse*y, CGFM, CPFO, Public Service Associate, Carl Vinson Institute of Government

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

This session will focus on participants gaining a general understanding of the Comprehensive Annual Financial Report (CAFR) and its components, what to look for in reviewing your government's CAFR, and successfully navigating the GFOA checklist for participating so you can help your government achieve the Certificate of Achievement for Excellence in Financial Reporting.

THE IMPACT OF ECONOMIC DEVELOPMENT ON YOUR BUDGET

Speaker: *Diane Reichard*, CPA, CPFO, CGFO, CGMA, Chief Financial Officer, City of Plant City, FGFOA Past President

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

It is important to use taxpayer dollars effectively and efficiently. Economic development will impact your organization directly and indirectly. It is necessary for the budget office to measure the financial progress based on the criteria presented. When there are incentives from the local government, projecting and reviewing the cost, benefit analysis periodically will provide accountability to the citizens.

2:40 p.m. – 3:00 p.m.

REFRESHMENT BREAK

THURSDAY, OCTOBER 26 CONTINUED...

3:00 p.m. – 4:40 p.m.

PENSION AND OPEB BENEFIT COMPREHENSION

Speakers: *Matt Plachta*, ASA, MAAA, Senior Consultant/Actuary, Foster & Foster; *Brad Heinrichs*, FSA, EA, MAAA, President & CEO, Foster & Foster; *Michael Merlob*, FSA, Senior Consultant/Actuary, Foster & Foster; and *Frank Wan*, Senior VP, Burgess Chambers & Associates, Inc.

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

This presentation intends to deepen pension and OPEB benefit comprehension, both from a finance officer perspective and an employee perspective. Topics will include deferred benefits and deferred contributions related to pension benefits, as well as GASB 74/75 implications related to OPEB benefits. Finally, the presentation will discuss the need for improved benefit comprehension for active employees considering retirement, potential tools that are available and the advantages that better-educated employees present with regard to financial planning/budgeting for the plan(s) and plan sponsors.

ALIGNING THE STRATEGIC PLAN TO THE BUDGET

Speaker: *Doug Thomas*, Senior Vice President, Strategic Government Resources

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

Does your organization struggle to align your governing body's strategic vision with its annual budget development and approval process? Learn how one of Florida's local governments has successfully integrated its Strategic Vision Plan with its annual budgeting process, including the use of priority-based budgeting, to ensure alignment of its community vision, allocation of fiscal resources and municipal workforce deployment.

7:00 p.m. – 11:00 p.m.

HOSPITALITY SUITE OPEN

FRIDAY, OCTOBER 27

7:00 a.m. – 8:00 a.m.

CONTINENTAL BREAKFAST

7:30 a.m. – 12:00 p.m.

REGISTRATION DESK OPEN

INTERMEDIATE/ADVANCED

8:00 a.m. – 9:40 a.m.

ADVANCED GOVERNMENTAL ACCOUNTING

Speaker: *Andrew Laflin*, CPA, Principal, Clifton Larson Allen LLP

CPE Credits: 2 hrs. - AA

Level: Intermediate/Advanced

Do you get stuck in the weeds of daily accounting transactions? Keep your attention focused on the importance of thinking through your accounting transactions as to how things should be booked or not booked. This is not Accounting 101. This course addresses the challenge of recent and future GASB changes and issues that don't often appear on your books, and brings them to the real accounting level.

TRANSITIONING FROM FINANCE/BUDGET TO CITY/COUNTY MANAGEMENT

Speaker: *Howard Kunik*, City Manager, City of Punta Gorda

CPE Credits: 2 hrs. - BEH

Level: Intermediate/Advanced

From finance professional to city/county manager, this session will cover six areas of concentration, to include leadership traits, role of finance professional, role of manager, strategic planning and budget development, do you have what it takes, and concluding with completing the loop. It will engage the attendees in conversation regarding their career aspirations.

9:40 a.m. – 10:00 a.m.

REFRESHMENT BREAK

10:00 a.m. – 11:40 a.m.

INTERNAL CONTROLS FROM AN AUDITOR'S PERSPECTIVE

Speakers: *John Carey*, CIG, CIGA, Inspector General for Palm Beach County; *Kurt Fritsch*, CPA, CIA, CCSA, CIG, CIGI, Inspector General for Southwest Florida Water Management District; and *Margie Shannon*, CPA, CIA, CIGA, OIG Auditor, City of Jacksonville

CPE Credits: 2 hrs. - AA

Level: Intermediate/Advanced

Internal controls are an integral part of your government's audit procedure, and the documentation is only part. This session will cover internal controls from the auditor's perspective, from a large government to a small government.

BANK FINANCING VERSUS BOND ISSUE OPTIONS

Speakers: *Jeff Larson*, MBA, President, Larson Consulting Services; and *Jerry Boop*, CPA, CGFO, Finance Director, City of Oviedo

CPE Credits: 2 hrs. - TB

Level: Intermediate/Advanced

Markets are constantly changing, and so are the approaches and cost/benefit analysis of how to finance your capital project. This session will address key issues in helping to determine whether a bank placement or bond issue is appropriate for your project financing needs.

HOUSING INFORMATION

PLEASE JOIN US AT:

Omni Jacksonville • 245 Water Street • Jacksonville, Florida 32202 <https://www.omnihotels.com/hotels/jacksonville>

ROOM RESERVATIONS, IMPORTANT, PLEASE READ

Once your registration is received, you will be sent a link to complete your reservation online or a personalized housing form via email, to be completed by you and sent directly to the hotel. If you do not have an email address, we will mail or fax the form to you.

Please note that the Omni Jacksonville's reservation cut-off date is September 29, 2017, and the rate is \$135/night. The hotel doesn't offer self-parking. There is a self-parking lot nearby downtown, but we cannot guarantee rates or availability. Valet parking is available at a discounted rate of \$15 per day.

It is important that you register for the school early so that you have plenty of time to make your reservations. Note that the resort could sell out before the cut-off date, and FGFOA cannot guarantee rooms will be available at the time you make your reservations. So please register for the school and make your reservations as soon as possible.

We apologize in advance for any inconvenience this may cause, but we sincerely hope that this policy will enable more of our registrants to stay in the host hotel. Remember that we are unable to guarantee reservations for anyone, nor the exact date on which the hotel block will sell out, so don't delay and register early.

DRIVING DIRECTIONS TO OMNI JACKSONVILLE

From I-10 East

From I-10, take I-95 north and follow the signs to Downtown/International Airport. Immediately exit right onto Exit 352B Forsyth Street/Convention Center. Go east (right) on Forsyth Street to Lee Street and take a right onto Lee Street. Follow Lee Street to Water Street and turn left. The hotel is 1/2 block down on the left.

From I-95 South and Jacksonville International Airport – 18 Miles/20 Minutes

From I-95 south, follow the signs to Downtown/Union Street /Sports Complex (the exit is on the left-hand side). Take exit 353B (Union Street) and turn left. Follow Union Street until you make a right onto Jefferson (second stoplight). Follow Jefferson until you make a left onto Water Street. The hotel is three blocks away on the left.

From I-95 North – Daytona/St. Augustine

From I-95, follow the signs to Riverside Avenue/Acosta/Mary Street. Exit 350A and proceed over the Acosta Bridge. Stay in the right lane and exit on Water Street, turning right. Follow Water Street 1/4 mile. The hotel is on the left.

From Main Street Heading South

Turn right off Main Street onto Bay Street. Continue on Bay Street to Pearl Street and turn left onto Pearl Street. Go one block to Water Street. The hotel driveway is 1/2 block on the left.

From Orlando

Take I-4 east to I-95 north and take the Forsyth exit. Get in the right lane and follow Forsyth Street to Pearl Street. Turn right onto Pearl Street. Take Pearl Street to Water Street and turn left onto Water Street. The hotel driveway is 1/2 block on the left.



REGISTRATION FORM

Registration is also available online at www.fgfoa.org, or you may return your completed registration form with fees to: FGFOA School of Governmental Finance, c/o Florida League of Cities, P.O. Box 1757, Tallahassee, FL 32302. Checks should be payable to FGFOA. Only Visa and MasterCard will be accepted and can be faxed to (850) 222-3806. Unless full payment accompanies this form, advance registration will not be processed. The early registration deadline is September 29, 2017. The deadline for pre-registration is October 9, 2017, or register on-site after that date.

(NOTE: The hotel reservation cutoff date is September 29, 2017. We encourage you to register prior to this date in order to receive your housing form. See page 16 for more details.)

PLEASE TYPE OR PRINT CLEARLY – ONE FORM PER REGISTRANT.

Full Name: _____ First Name or Nickname: _____ Current Certification: _____
(As it should appear on your badge) (i.e. CPA, CGFO)

Title: _____ Affiliation: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Work Number: _____ Email Address: _____

If you are not able to pay online, please contact the FGFOA directly at (850) 222-9684.

PAYMENT AND CLASS ROSTER MUST ACCOMPANY EACH REGISTRATION

Please circle your appropriate registration fee and write the total amount due in the space below.

Registration Type	Active Member	Associate Member	Non-Member	After 9/29/17 Add
Basic Only	\$230	\$295	\$355	\$40
Intermediate/Advanced Only	\$220	\$280	\$335	\$40
Entire Week	\$360	\$485	\$600	\$40

Total Amount Due: \$ _____

Registrations are done on an individual basis. The FGFOA does not permit the sharing of a registration between two attendees. Each attendee must have a separate registration and pay the full amount.

Registration fees include admission to all sessions in the block for which you register, plus refreshments and Tuesday night's reception.

Special needs: If you are physically challenged and require special services, or if you have special dietary needs, please attach a written description to your advance registration form.

Cancellations must be received and confirmed in writing by 5:00 p.m. on Friday, October 13, 2017, to entitle registrant to a refund of registration fees. A \$40 administration fee will be deducted from all refunds; substitutions are encouraged.

Office Use Only

Payment Received _____ Check # _____ Date Received _____ Amount _____



COURSE SELECTION FORM

Please indicate your course preferences below by placing an “X” on the line before the course title. Be sure to select only one course in each time slot, and note that some time slots may conflict with others.

BASIC/INTERMEDIATE

MONDAY, OCTOBER 23

7:15 a.m. – 7:45 a.m.

First-Time Attendee Orientation

8:00 a.m. – 9:40 a.m.

Introduction to Governmental Accounting (2 hrs. – AA)
 Fraud Overview and Mitigation Strategies – Protecting from Fraud (2 hrs. – TB)

10:00 a.m. – 11:40 a.m.

Accounting for Capital Assets (2 hrs. – AA)
 Revenue Diversification (2 hrs. – TB)

1:00 p.m. – 2:40 p.m.

Communication – Making It Work (2 hrs. – BEH)
 Estimating Revenues (2 hrs. – TB)

3:00 p.m. – 4:40 p.m.

Leadership – It’s Up to You (2 hrs. – BEH)
 Banking Services Overview and Updates (2 hrs. – TB)

4:40 p.m. – 6:00 p.m.

Emerging Leaders Network Event

TUESDAY, OCTOBER 24

6:15 a.m.

Zumba

8:00 a.m. – 9:40 a.m.

Grant Compliance from the Auditor’s Eyes (2 hrs. – AA)
 Integrating Operating and CIP Budgets (2 hrs. – TB)

10:00 a.m. – 11:40 a.m.

Grant Agreements and Requirements for Local Governments (2 hrs. – AA)
 The Economy and Financial Markets (2 hrs. – TB)

1:00 p.m. – 2:40 p.m.

You’re the Boss – Now What? Overcoming the Challenges of Management and Supervision (2 hrs. – BEH)
 Red Flags of Fraud and What You Can Do (2 hrs. – AA)

3:00 p.m. – 4:40 p.m.

What is Your Budgeting Method (2 hrs. – TB)
 Getting Others to See Your Priorities – Teambuilding at its Finest (2 hrs. – BEH)

5:00 p.m. – 6:15 p.m.

Welcome Reception

WEDNESDAY, OCTOBER 25

8:00 a.m. – 9:40 a.m.

Intermediate Governmental Accounting (2 hrs. – AA)
 Revenue Enhancement Opportunities for Enterprise Funds (2 hrs. – TB)

10:00 a.m. – 11:40 a.m.

Budgeting Priorities (2 hrs. – TB)
 Managing Investment Portfolio in Rising Interest Rate Environment or Vice Versa if Rates Keep Falling (2 hrs. – TB)

INTERMEDIATE/ADVANCED

WEDNESDAY, OCTOBER 25

8:00 a.m. – 9:40 a.m.

Public Records for State and Local Agencies (2 hrs. – TB)
 Financial Reporting of Deferred Inflows & Outflows (2 hrs. – AA)

10:00 a.m. – 11:40 a.m.

Are You Prepared for Your External Audit? (2 hrs. – AA)
 Strong Brand, Strong Revenues: How Community/County Branding & Place Marketing Drive Economic Growth (2 hrs. – TB)

1:00 p.m. – 2:40 p.m.

Advanced Commitment to Excellence Award Winner: “Virtual Fund Analysis” (2 hrs. – TB)
 Postemployment Benefits – Post and Pre-Implementation GASB 74 & 75 (2 hrs. – AA)

3:00 p.m. – 4:40 p.m.

GASB 72 & 79 – Fair Value Hierarchy and Investment Pools (2 hrs. – AA)
 Advanced Commitment to Excellence Award Honorable Mention: “Electronic Recording” (2 hrs. – TB)

THURSDAY, OCTOBER 26

6:15 a.m.

Zumba

8:00 a.m. – 9:40 a.m.

Constitutional Revision Commission Update (2 hrs. – TB)
 Budget Communication with Constitutional and Other Governments (2 hrs. – TB)

10:00 a.m. – 11:40 a.m.

Is it Time to Raise Rates, Fees and Create Assessments? (2 hrs. – TB)
 Understanding Benchmarking: Concepts and Developing a Benchmark Exercise (2 hrs. – TB)

1:00 p.m. – 2:40 p.m.

CAFR Preparation & How to Excel and Achieve the GFOA Award for Your Government (2 hrs. – AA)
 The Impact of Economic Development on Your Budget (2 hrs. – TB)

3:00 p.m. – 4:40 p.m.

Pension and OPEB Benefit Comprehension (2 hrs. – TB)
 Aligning the Strategic Plan to the Budget (2 hrs. – TB)

FRIDAY, OCTOBER 27

8:00 a.m. – 9:40 a.m.

Advanced Governmental Accounting (2 hrs. – AA)
 Transitioning from Finance/Budget to City/County Management (2 hrs. – BEH)

10:00 a.m. – 11:40 a.m.

Internal Controls from an Auditor’s Perspective (2 hrs. – AA)
 Bank Financing Versus Bond Issue Options (2 hrs. – TB)

NETWORKING ACTIVITIES

Please select all networking activities you plan to attend.

First-Time Attendee Orientation – Monday 7:15 a.m. – 7:45 a.m.
 Emerging Leaders Network Event – Monday 4:40 p.m. – 6:00 p.m.
 Welcome Reception – Tuesday 5:00 p.m. – 6:15 p.m.
 2018-2019 SOGF Committee Luncheon (SOGF Committee Members Only) – Thursday – 11:40 a.m. – 1:00 p.m.

**Schedule and speakers subject to change.*