



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

**Wednesday, June 28, 2023**

**Rosen Shingle Creek  
9939 Universal Blvd, Orlando  
Sandlake Room**

**12:00 pm**



# FGFOA Mission

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

## **Leadership**

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

## **Education**

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

## **Networking**

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

## **Information**

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

# ATTENDANCE - FGFOA BOARD MEETING

June 28, 2023

## PRESENT


## PRESENT


### OFFICERS

Frank DiPaolo  
Rip Colvin  
Nicole Gasparri

### DIRECTORS



Sharon Almeida  
Lorrie Brinson  
Melissa Burns  
Nicole Jovanovski  
Missy Licourt  
Rebecca Schnirman  
William Spinelli  
Kelly Strickland

### 1st Term

2023-2026  
2023-2026  
2019-2022  
2022-2025  
2021-2024  
2022-2025  
2018-2021  
2018-2021

### 2nd Term

2022-2025  
  
  
  
2021-2024  
2021-2024

### 3rd Term

### IMMEDIATE PAST PRESIDENT

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Jonathan McKinney

### COMMITTEE CHAIRS



Mary-Lou Pickles  
Sarah Simpson  
Stephen Timberlake  
Anna Otiniano  
Kadem Ramirez  
Elizabeth Walter  
Shannon Ramsey-Chessman  
Derek Noonan, Co-Chair  
Jamie Roberson

Certification Committee  
Conference Program Committee  
Educational Programs Committee  
Event Host Committee  
Professional Development Committee  
2023 SOGF Committee  
Strategic Communications Committee  
Technical and Legislative Resources Committee  
Ad-Hoc: Local Chapter Presidents

### CHAPTER PRESIDENTS



Jim Cooke  
Tim Villarosa  
Anthony Cobb  
Brett Allmond  
Lynn Stone  
Cathy Larson  
Melissa Licourt  
Beverly Johnson  
Mindy Miller  
Annette Otiniano  
Cindy Emshoff  
Jamie Roberson  
Lory Irwin

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

### OTHERS IN ATTENDANCE



Paul Shamoun  
Jill Walker  
Karen Pastula

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



# **FGFOA BOARD OF DIRECTORS MEETING AGENDA**

**DATE/TIME:**     **June 28, 2023**  
                          **12:00 pm**  
                          **Sandlake Room**

- I.    Call to Order – Frank DiPaolo, President**
- II.   Roll Call**
- III.   Consideration of Minutes – March 31, 2023, and April 21, 2023**
- IV.   Report of Officers**
  - A. President – Frank DiPaolo**
    - 1. Ad-Hoc Committee Local Chapter Chair**
    - 2. Strategic Communications Committee Chair**
    - 3. FGFOA Mission Statement**
  - B. President Elect – Rip Colvin**
  - C. Secretary Treasurer – Nicole Gasparri**
- V.    Executive Director – Paul Shamoun**
  - 1. 2023-2024 FGFOA Budget**
  - 2. Amendment to the Policies and Procedures**
  - 3. Financials Ending March 31, 2023**
  - 4. Membership Report**
  - 5. Investment Report**
- VI.   Committee Chairs**
  - 1. Certification Committee – Mary Lou Pickles**
  - 2. Conference Program Committee – Sarah Simpson**
    - a. Committee Update**

**3. Educational Programs Committee – Stephen Timberlake**

**4. Event Host Committee – Anna Otiniano**

**5. Professional Development Committee – Kadem Ramirez**

**6. School of Governmental Finance Committee – Elizabeth Walter**  
**a. 2023 SOGF Schedule**

**7. Technical and Legislative Resources Committee – Derek Noonan**  
**a. Committee Update**

**VII. Other Business**

**VIII. Next Meeting – Friday, August 11, 2023, location to be determined**

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**BOARD OF DIRECTORS MEETING MINUTES**  
**March 31, 2023**

The meeting of the FGFOA Board of Directors took place at the Embassy Suites in Orlando, on Friday March 31, 2023.

**IN ATTENDANCE:**

**OFFICERS AND BOARD MEMBERS**

President – Jonathan McKinney, Finance Director, City of Port Orange  
President-Elect – Frank DiPaolo, Director of Finance, City of Dania Beach  
Secretary-Treasurer – Rip Colvin, Executive Director, Justice Administrative Commission  
Director, Melissa Burns, Director of Finance, City of Atlantic Beach  
Director, Bryan Cahen, Budget Director, City of Weston  
Director, Nicole Jovanovski, Director of Finance, Sarasota County  
Director, Missy Licourt, Budget Director, St. Johns River Water Management District  
Director, Olga Rabel, Inspector General, Clay County Clerk of the Circuit Court and Comptroller  
Director, Rebecca Schnirman, Director of Financial & Support Services, Palm Beach County  
Director, Kelly Strickland, Director of Financial Administration, City of Sarasota  
Director, Bill Spinelli, Chief Financial Officer, Brevard County Sheriff's Office  
Past President, Shannon Ramsey-Chessman, Chief of Staff, Chief Deputy Clerk, Clerk of the Circuit Court & Comptroller, Palm Beach County

**COMMITTEE CHAIRS**

Jeremy Baker, Certification  
Lorrie Brinson, Conference Program  
Sharon Almeida, Event Host  
Lewis Chazan, Professional Development  
Derek Noonan, Co-Chair, Technical and Legislative Resources  
Stephen Timberlake, Co-Chair, Technical and Legislative Resources

**STAFF**

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

**CALL TO ORDER**

There being a quorum, President McKinney called the March 31, 2023, meeting of the FGFOA Board of Directors to order at 9:02 a.m.

**PRESIDENT REPORT**

**Minutes**

President McKinney presented the minutes from the January 20, 2023, FGFOA Board meeting for review.

**Ms. Burns moved, seconded by Ms. Rabel, to accept the minutes from the January 20, 2023, FGFOA Board meeting as submitted. Motion passed unanimously.**

## **PRESIDENT-ELECT REPORT**

### **Appointment of the 2023-2024 Committee Chairs**

President-Elect DiPaolo made his appointment for the 2023-2024 the standing committees: CGFO Certification, Mary Lou Pickles; Conference Program, Sarah Simpson; Educational Programs, Anna Otiniano; Professional Development, Kadem Ramirez; Technical and Legislative Resources, Derek Noonan. The Event Host chair has yet to be decided.

**Mr. Colvin moved, seconded by Mr. Cahen, to approve the 2023-2024 Committee Chairs appointment as presented. Motion passed unanimously.**

Further, President-Elect DiPaolo would like to bring a Board Attendance Policy forward for discussion at the Strategic Planning session on May 11, 2023.

## **SECRETARY/TREASURER REPORT**

### **December 31, 2022, Financial Statements**

Mr. Colvin presented the December 31, 2022, Financial Statements for review and approval.

**Ms. Licourt moved, seconded by Ms. Burns, to approve the June 30, 2022, audit as presented. Motion passed unanimously.**

### **Approval of the 2022 Audit**

Mr. Colvin presented the clean opinion of the 2022 FGFOA Audit as presented by Shorstein and Shorstein which was approved by the Audit Committee at their meeting on Thursday, February 16, 2023.

**Mrs. Strickland moved, seconded by Mr. Cahen, to approve the December 31, 2022, Financial Statements as presented. Motion passed unanimously.**

## **EXECUTIVE DIRECTOR REPORT**

### **2023 Annual Conference Registration Fees**

Mr. Shamoun presented a comparison of the 2022 to 2023 Annual Conference registration fees. He requested an increase to the 2022 fees outlining the proposed 2023 rates.

**Mr. Colvin moved, seconded by Ms. Rabel, to approve the proposed 2023 Annual Conference registration fees. Motion passed unanimously.**

### **Showstoppers Event Cancellation Insurance Quote**

Mr. Shamoun presented the Showstoppers Event Cancellation Insurance Quote for the 2023 Annual Conference and an amendment to include the 2023 School of Governmental Finance. The policy quote offers several options of which he recommended the full terrorism policy for both events.

**Mr. Colvin moved, seconded by Ms. Licourt, to approve the full terrorism pricing for both the 2023 Annual Conference and the 2023 School of Governmental Finance. Motion passed unanimously.**

### **Directors and Officers Insurance Quote**

Mr. Shamoun presented a quote for Directors and Officers Insurance. This covers the 2023-2024 Board of Directors and Officers.

**Mr. Colvin moved, seconded by President-Elect DiPaolo, to approve the Directors and Officers Insurance as presented. Motion passed unanimously.**

### **Membership Report**

Mr. Shamoun presented the current membership report reflecting historical membership statistics with comparison for review. Board members asked to have the number of current CGFO's and candidates listed on future membership reports.

### **Investment Report**

Mr. Shamoun presented the investment report for review by the Board.

## **COMMITTEE CHAIR REPORT**

### **CGFO Certification Committee**

Mr. Baker presented the CGFO Certification Committee report stating there are now 551 active CGFO's, 85 of which have accepted an extension of the time to report their earned CPE as previously approved by the Board. There are currently 293 CGFO candidates, 4 of which have accepted the extension of the time to report their earned CPE. CGFO Exams will be offered again at the Annual Conference in June. In-person reviews and exams will also be offered at the SOGF in the Fall.

### **CGFO Testing Options**

At the January 20, 2023, Board meeting FGFOA staff was authorized to purchase a new Scantron machine due to the current machine being outdated. The CGFO Committee brought forth a proposal for FIU to review the CGFO program and offer assistance for online testing and review of course material. However, FGFOA staff found a more cost-effective alternative offering online and in-person testing for \$400 per year for up to 600 tests. Additional tests can be purchased if needed. In a consensus of the Board, they are giving the CGFO Committee direction for the University of Georgia to review and add learning objectives to aid in preparation of review courses, and to add questions to the current test bank at the cost of \$4,800. This item will be tabled until the Strategic Planning meeting in May. No motion was made.

Further, after discussion, Mr. Colvin proposed that he begin an analysis of the pricing structure for CGFO review courses and exam fees. He will also bring a proposed schedule of implementation for those in the CGFO program verses new applicants.

### **Conference Program Committee**

Ms. Brinson gave the Annual Conference Committee report and submitted the 2023 Annual Conference program including updated speaker names and session titles. These are still subject to change as we move closer to the event. No motion was made.

### **Educational Programs Committee**

Ms. Burns presented the Educational Programs Committee report giving details about 5 webinars that have been held recently with 4 more scheduled from April through May of this year. No motion was made.



### **Event Host Committee**

Mrs. Almeida presented the Event Host Committee report noting the Invocation, National Anthem, and Welcome Speech contacts are confirmed; but the Color Guard and Bag Pipes are yet to be booked for the Opening General session. No motion was made.

### **Professional Development Committee**

Mr. Chazan gave the Professional Development Committee report noting the Mentor/Mentee program is off to a great start. The Committee is recommending a postcard be printed and placed on a table at the networking event at the upcoming Annual Conference to highlight each Committee's focus, to recruit for mentors and mentees. This may include a QR code for quick scanning if that technology is available. No motion was made.

### **School of Governmental Finance Committee**

Ms. Licourt presented the School of Governmental Finance committee report noting the sub-chairs have been chosen: Financial Management and Leadership, Jennifer Desrosiers; Treasury and Debt, Tanya Quickel; Budget, Christine Tenney; Accounting and Financial Report, Katherine Woodruff. The committee is actively working on topics and descriptions for the 2023 SOGF. No motion was made.

### **Technical and Legislative Committee**

Mr. Noonan presented the Technical and Legislative Committee report noting GASB exposures that were submitted to for review by the GASB Board. Then Mr. Timberlake spoke about the Legislative session which began on March 7<sup>th</sup> noting many important bills that could have an impact on local governments.

### **Technical and Legislative Committee Policies and Procedures Manual**

Mr. Noonan then presented the Technical and Legislative Committee Policies and Procedures Manual for review. There were no edits to content except noting of administrative spacing issues that need to be corrected.

**Mr. Colvin moved, seconded by Ms. Burns, to approve the Technical and Legislative Committee Policies and Procedures Manual as submitted with spacing issues corrected by staff. Motion passed unanimously.**

### **EXECUTIVE DIRECTOR**

#### **AMENDMENTS TO THE POLICIES AND PROCEDURES**

Mr. Shamoun noted that this item was left out of the printed agenda book. He recommended that it be changed to allow the Nominating Committee to meet via video, not just in-person. This allows more flexibility for the committee members to actually meet and reduces travel costs.

**Mr. Colvin moved, seconded by Mr. Cahen, to allow the Nominating Committee to meet via video calls. Motion passed unanimously.**

### **NEXT MEETING**

The next meeting will be for the 2023-2024 Board of Directors and Committee Chairs will be the Strategic Planning meeting being held on Thursday, May 11<sup>th</sup> and Friday, May 12<sup>th</sup> at the Marriott Fort Lauderdale Airport. The 2022-2023 Board of Directors and Committee Chairs will meet for the Cirque

du Soleil event on Friday, June 23<sup>rd</sup> in Orlando. The 2023-2024 Board of Directors and Committee Chairs will have their first Board meeting in conjunction with the FGFOA Annual Conference on Wednesday, June 28<sup>th</sup>, at the Rosen Shingle Creek Hotel in Orlando.

**ATTEST:**

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**Rip Colvin, Secretary/Treasurer**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President Agenda Item

2023-2024

**Meeting Date:** June 28, 2023

#### BOARD OF DIRECTORS

##### OFFICERS

##### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Schnirman

William Spinelli

Kelly Strickland

**Title of Item:** Ad-Hoc Committee - Local Chapters Chair

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

During Strategic Planning, the FGFOA Board created an ad-hoc committee that will focus on supporting and continuing to build success with the Local Chapters. I have nominated Past President Jamie Roberson as the Chairperson of the Committee.

#### **Recommended Action:**

Approve the nomination of Jamie Roberson as the Chairperson of the Local Chapters Ad-Hoc Committee.

*Frank DiPaolo*

June 20, 2023

**Frank DiPaolo, President**

**Date**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President Agenda Item

2023-2024

**Meeting Date:** June 28, 2023

#### BOARD OF DIRECTORS

**Title of Item:** Strategic Communications Committee Chair

#### OFFICERS

##### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

#### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Schnirman

William Spinelli

Kelly Strickland

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

During Strategic Planning, the FGFOA Board created a new committee that will focus on Strategic Communications. I have nominated Past President Shannon Ramsey-Chessman as the inaugural Chairperson of this Committee.

#### **Recommended Action:**

Approve the nomination of Shannon Ramsey-Chessman as Chair of the Strategic Communications Committee.

*Frank DiPaolo*

June 20, 2023

**Frank DiPaolo, President**

**Date**



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### President Agenda Item

2023-2024

**Meeting Date:** June 28, 2023

#### BOARD OF DIRECTORS

**Title of Item:** FGFOA Mission

##### OFFICERS

###### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Nicole Jovanovski

Missy Licourt

Rebecca Schnirman

William Spinelli

Kelly Strickland

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

At our May 11, 2023 Strategic Planning session the Board decided the FGFOA Mission needed to be clarified in a few small ways. Attached is the updated version.

#### **Recommended Action:**

For review and approval

*Frank DiPaolo*

June 1, 2023

**Frank DiPaolo, President**

**Date**



# FGFOA Mission

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## **Leadership**

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

## **Education**

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

## **Networking**

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

## **Information**

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



# FGFOA Mission

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## **Leadership**

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

## **Education**

- Creating balanced and cost-effective educational programs
- Utilizing various methods of delivery
- Enhancing cooperative training partnerships
- Promoting attainment and retention of professional certifications
- Promoting of government finance and accounting as a career of choice

## **Networking**

- Promote relationships among peers
- Cultivate strong relationships with other organizations
- Facilitate and enhance active Local Chapters

## **Information**

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



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Rip Colvin

Missy Licourt

William Spinelli

Kelly Strickland

**Meeting Date:** June 5, 2023

**Title of Item:** 2023-2024 FGFOA Budget

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

Attached is the 2023-2024 Budget as set forth by staff.

#### **Recommended Action:**

For review and approval

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**Paul Shamoun**

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June 5, 2023

**Date**



	<b>2022-2023</b> <i>Approved March 2023</i>	<b>2022-2023</b> <i>Actual</i>	<b>2023-2024</b> <i>Proposed Budget</i>
<b>REVENUES</b>			
Membership Dues	\$150,000		\$225,000
Investment Income	\$4,000		\$10,000
Annual Conference	\$700,500		\$764,000
Boot Camps	\$92,400		\$92,400
School of Governmental Finance	\$137,205	\$47,300	\$113,880
Leadership FGFOA	\$19,900		\$19,900
Pre-Conference Seminar	\$25,000		\$25,000
CGFO Fees	\$36,000		\$38,000
On-Line Learning	\$0		\$0
Miscellaneous Income	\$0		\$0
<b>TOTAL REVENUES</b>	<b>\$1,165,005</b>	<b>\$47,300</b>	<b>\$1,288,180</b>
<b>EXPENSES</b>			
<b>Training/ Education</b>			
Conference Expenses	\$761,900		\$878,000
Boot Camps	\$72,600		\$73,600
School of Governmental Finance	\$122,850	\$13,768	\$111,850
Leadership FGFOA	\$60,950		\$71,500
Pre-Conference Seminar	\$22,000		\$40,000
CGFO Expenses	\$29,000		\$17,500
NASBA Fees	\$5,000		\$2,500
On-Line Learning	\$0		\$0
Local Chapter Support	\$10,000		\$10,000
<b>Total - Training/ Education Expenses</b>	<b>\$1,084,300</b>	<b>\$13,768</b>	<b>\$1,204,950</b>
<b>Standing Committees:</b>			
Standing Committee Meetings	\$1,000		\$1,000
All Committee Mtgs @ Conference	\$7,000		\$7,000
<b>Total - Standing Committees</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$8,000</b>
<b>Communication to Members</b>			
Internet Homepage	\$500		\$500
Postage & Mailing	\$1,000		\$1,000
Printing & Duplicating	\$3,000		\$3,000
<b>Total Communication to members</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$4,500</b>
<b>Professional Services:</b>			
Administrator	\$133,000		\$137,000
Auditor Fees	\$14,000		\$14,000
<b>Total - Professional Services</b>	<b>\$147,000</b>	<b>\$0</b>	<b>\$151,000</b>
<b>Meeting Expenses:</b>			
GFOA Reception	\$7,500		\$7,500
Board of Directors	\$36,500		\$43,500
Strategic Planning	\$6,000		\$6,000
GFOA Conference	\$7,500		\$7,500
<b>Total Meeting Expenses</b>	<b>\$57,500</b>	<b>\$0</b>	<b>\$64,500</b>
<b>Administrative Expenses:</b>			
Insurance Expense	\$5,000		\$6,500
List Serve - ongoing fees	\$3,000		\$3,000
Filings & Registrations	\$100		\$100
Staff Travel	\$3,500		\$2,000
Miscellaneous Expense	\$3,500		\$3,500
Depreciation	\$200		\$200
Credit Card Terminal	\$30,000		\$30,000
<b>Total - Administrative Expenses</b>	<b>\$45,300</b>	<b>\$0</b>	<b>\$45,300</b>
<b>TOTAL EXPENSES</b>	<b>\$1,346,600</b>	<b>\$13,768</b>	<b>\$1,478,250</b>
<b>Increase (Decrease) in Net Assets</b>	<b>(\$181,595)</b>	<b>\$33,532</b>	<b>(\$190,070)</b>
<b>Net Assets-Beginning of Period</b>	<b>\$547,342</b>	<b>\$440,857</b>	<b>\$547,342</b>
<b>Net Assets-End of Period</b>	<b>\$365,747</b>	<b>\$474,389</b>	<b>\$357,272</b>

**Annual Conference Budget**

	2022 Budget	2022 Actual	2023 Approved Budget	2023 Actual	2024 Proposed Budget
<b>REVENUES</b>					
<b>REGISTRATIONS</b>					
Member Registrations	\$295,000	\$232,050	\$295,000	\$0	\$340,000
Member Late Registrations	\$9,000	\$17,550	\$9,000	\$0	\$0
Associate Registrations	\$44,000	\$31,160	\$44,000	\$0	\$55,000
Associate Late Registrations	\$4,000	\$4,500	\$4,000	\$0	\$0
Non-Member Registrations	\$15,000	\$38,070	\$15,000	\$0	\$40,000
Non-Member Late Registrations	\$1,000	\$9,180	\$1,000	\$0	\$0
Late Fees				\$0	\$1,400
<b>TOTAL REGISTRATIONS</b>	<b>\$368,000</b>	<b>\$332,510</b>	<b>\$368,000</b>	<b>\$0</b>	<b>\$435,000</b>
<b>OTHER REVENUES</b>					
Exhibitor Fees *	\$210,000	\$221,800	\$235,000	\$0	\$245,000
Tuesday Night Event Ticket	\$0		\$0	\$0	\$0
Extra Tickets All Events	\$2,000	\$7,875	\$2,000	\$0	\$5,000
Golf	\$6,000	\$4,800	\$6,000	\$0	\$0
Hotel Commissions (1)	\$55,000	\$51,561	\$55,000	\$0	\$44,000
Cancellation Fees	\$1,000	\$1,800	\$1,000	\$0	\$2,000
Ethics Income	\$20,000	\$14,870	\$20,000	\$0	\$20,000
Convention & Visitors Bureau	\$0		\$0	\$0	\$0
Room Credits (2)	\$13,500	\$14,328	\$13,500	\$0	\$13,000
<b>TOTAL OTHER REVENUE</b>	<b>\$307,500</b>	<b>\$317,034</b>	<b>\$332,500</b>	<b>\$0</b>	<b>\$329,000</b>
<b>TOTAL REVENUES</b>	<b>\$675,500</b>	<b>\$649,544</b>	<b>\$700,500</b>	<b>\$0</b>	<b>\$764,000</b>
<b>EXPENSES</b>					
<b>INSTRUCTIONAL</b>					
Equipment Rental	\$45,000	\$41,315	\$45,000	\$0	\$60,000
Speaker's per diem/honorarium	\$15,000	\$5,580	\$15,000	\$0	\$15,000
Refreshment Breaks	\$195,000	\$186,754	\$195,000	\$0	\$225,000
Tuesday Business Luncheon	\$47,000	\$44,879	\$47,000	\$0	\$60,000
Monday Lunch	\$30,000	\$16,086	\$30,000	\$0	\$35,000
<b>TOTAL INSTRUCTIONAL EXPENSE</b>	<b>\$332,000</b>	<b>\$294,614</b>	<b>\$332,000</b>	<b>\$0</b>	<b>\$395,000</b>
<b>SPECIAL EVENTS</b>					
Golf Tournament	\$6,000	\$3,476	\$6,000	\$0	\$0
Opening Ceremony	\$500	\$200	\$500	\$0	\$500
Association Night Reception	\$38,000	\$36,884	\$38,000	\$0	\$75,000
Ethics Course Expense	\$15,000	\$10,510	\$15,000	\$0	\$15,000
Tuesday Event	\$100,000	\$105,517	\$120,000	\$0	\$100,000
Hospitality Food, Beverages & Supplies	\$30,000	\$30,964	\$30,000	\$0	\$35,000
President's Reception	\$16,000	\$11,810	\$16,000	\$0	\$16,000
Emerging Leaders Reception	\$6,000	\$4,765	\$6,000	\$0	\$6,000
<b>TOTAL SPECIAL EVENTS EXPENSE</b>	<b>\$211,500</b>	<b>\$204,126</b>	<b>\$231,500</b>	<b>\$0</b>	<b>\$247,500</b>
<b>SPECIAL CONFERENCE EXPENSES</b>					
Room Rate By Down	\$81,900	\$72,614	\$81,900	\$0	\$100,000
Host Committee	\$1,000		\$1,000	\$0	\$1,000
Welcome Bags	\$5,000	\$8,457	\$7,500	\$0	\$7,500
Speaker Gifts	\$3,500	\$2,160	\$3,500	\$0	\$3,500
Transportation & other	\$8,500	\$8,100	\$8,500	\$0	\$8,500
<b>TOTAL SPECIAL CONFERENCE EXPENSES</b>	<b>\$99,900</b>	<b>\$91,331</b>	<b>\$102,400</b>	<b>\$0</b>	<b>\$120,500</b>
<b>REGISTRATION/MAILINGS</b>					
Postage	\$500		\$500	\$0	\$500
Printing/Duplicating	\$6,000	\$1,972	\$6,000	\$0	\$6,000
Office Supplies	\$2,000	\$719	\$2,000	\$0	\$2,000
<b>TOTAL REGISTRATION/MAILING EXPENSE</b>	<b>\$8,500</b>	<b>\$2,691</b>	<b>\$8,500</b>	<b>\$0</b>	<b>\$8,500</b>
<b>EXHIBITOR</b>					
Security	\$2,500	\$543	\$2,500	\$0	\$7,500
Service	\$22,000	\$29,935	\$22,000	\$0	\$35,000
<b>TOTAL EXHIBITOR EXPENSES</b>	<b>\$24,500</b>	<b>\$30,478</b>	<b>\$24,500</b>	<b>\$0</b>	<b>\$42,500</b>
<b>STAFF EXPENSES</b>	<b>\$15,000</b>	<b>\$11,011</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>
<b>OTHER</b>					
Miscellaneous	\$5,000	\$735	\$5,000	\$0	\$5,000
Meeting Planner Services	\$35,000	\$26,820	\$25,000	\$0	\$25,000
Cancellation Insurance	\$3,000	\$4,811	\$3,000	\$0	\$4,000
High Speed Connections	\$12,500	\$13,658	\$15,000	\$0	\$15,000
<b>TOTAL OTHER EXPENSES</b>	<b>\$55,500</b>	<b>\$46,024</b>	<b>\$48,000</b>	<b>\$0</b>	<b>\$49,000</b>
<b>TOTAL EXPENSES</b>	<b>\$746,900</b>	<b>\$680,275</b>	<b>\$761,900</b>	<b>\$0</b>	<b>\$878,000</b>
<b>NET INCOME</b>	<b>-\$71,400</b>	<b>-\$30,731</b>	<b>-\$61,400</b>	<b>\$0</b>	<b>-\$114,000</b>

2023 & 2024 Commission Calculation

(2,765X229X7%)= 44,300

Room Credit of 1/50 (2,765/50=55X229= 12,663

Room Rate - \$229

Room Rate buydown to \$189 = \$100,000

7% commission 2765 total nights

1/50 room credit

## SOGF Budget

	<b>2022 Approved Budget</b>	<b>2022 Virtual Actual</b>	<b>2023 Proposed Budget</b>		
<b>REVENUES</b>				Fees for 2022	Fees for 2023
Active Member Basic	\$12,375		\$14,100	\$275	\$300
Active Member Basic Late	\$0		\$0	\$325	\$350
Associate Member Basic	\$680		\$730	\$340	\$365
Associate Member Basic Late	\$0		\$0	\$390	\$415
Non-Member Basic	\$10,000		\$10,625	\$400	\$425
Non-Member Basic Late	\$0		\$0	\$450	\$475
Active Member Intermediate	\$12,375		\$13,500	\$275	\$300
Active Member Intermediate Late	\$0		\$0	\$325	\$350
Associate Member Intermediate	\$1,700		\$1,825	\$340	\$365
Associate Member Intermediate Late	\$0		\$0	\$390	\$415
Active Member Week	\$31,875	\$34,000	\$33,750	\$425	\$450
Active Member Week late	\$0		\$0	\$475	\$500
Associate Member Week	\$1,650	\$700	\$1,725	\$550	\$575
Associate Member Week Late	\$0		\$0	\$600	\$625
Non-Member Intermediate	\$8,000		\$8,500	\$400	\$425
Non-Member Intermediate Late	\$0		\$0	\$450	\$475
Non-Member Week	\$9,750	\$4,700	\$10,125	\$650	\$675
Non-Member Week Late	\$0		\$0	\$700	\$725
Cancellation Fees	\$0	\$250	\$0	\$50	\$50
Late Fees	\$0		\$2,000	\$50	\$50
Ethics Fees		\$7,650	\$8,000		
SOGF Golf					
Exhibitor Fees	\$42,000		\$0		
Room Credits	\$4,000		\$4,000		
Hotel Commission/ CVB Rebate	\$2,800		\$5,000		
<b>TOTAL REVENUES</b>	<b>\$137,205</b>	<b>\$47,300</b>	<b>\$113,880</b>		
<b>EXPENSES</b>					
Hospitality Suite	\$10,000		\$8,000		
Refreshment Breaks	\$45,000		\$45,000		
Welcome Reception	\$15,000		\$12,500		
Emerging Leader Reception	\$0		\$0		
Staff Travel	\$10,000	\$145	\$7,500		
Internet Café/Wi-Fi	\$2,500		\$2,500		
Equipment Rentals	\$15,000		\$15,000		
Speaker Expenses	\$1,000		\$1,000		
Speaker Gifts	\$2,000		\$2,000		
Ethics Expense		\$5,905	\$6,000		
Operating Supplies	\$750		\$750		
Postage	\$100		\$100		
Printing/Duplicating	\$1,000		\$1,000		
Meeting Planning Services	\$6,500	\$3,950	\$6,500		
Speaker Moderator Breakfast	\$0		\$0		
Welcome Bags	\$2,500	\$2,330	\$2,000		
Insurance	\$2,000		\$2,000		
Hotel Attrition	\$0		\$0		
Transportation	\$0		\$0		
Service Fee	\$7,500	\$1,438	\$0		
Security	\$2,000		\$0		
<b>TOTAL EXPENSES</b>	<b>\$122,850</b>	<b>\$13,768</b>	<b>\$111,850</b>		
<b>NET INCOME</b>	<b>\$14,355</b>	<b>\$33,532</b>	<b>\$2,030</b>		

<b>Registration Fees</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Active Basic	275	275	300
Active Int/Adv	275	275	300
Active Week	425	425	450
Room Rate	\$154.00	\$154.00	\$154.00

Leadership Budget

	<u>2023 Class VI Approved Budget</u>	<u>2023 Class VI Actual</u>	<u>2024 Class VII Proposed Budget</u>
<b><u>REVENUES</u></b>			
2018 Registration Fees (\$995)	\$19,900	\$19,900	\$19,900
<b>TOTAL REVENUES</b>	<b>\$19,900</b>	<b>\$19,900</b>	<b>\$19,900</b>
<b><u>EXPENSES</u></b>			
Hotel Fee	\$15,000	\$19,414	\$20,000
Breaks	\$3,500	\$2,777	\$3,500
Room Rental	\$0	\$0	\$0
Lunch	\$4,500	\$8,122	\$8,000
Dinner	\$7,500	\$4,103	\$4,500
Staff Travel	\$2,200	\$2,347	\$3,000
Equipment Rentals	\$4,000	\$1,814	\$4,000
Speaker Expenses & Travel	\$20,000	\$17,449	\$24,000
Awards/Pins/	\$1,500	\$1,606	\$1,750
Operating Supplies	\$0	\$0	\$0
Printing/Duplicating	\$750	\$0	\$750
Meeting Planning Services	\$2,000	\$2,000	\$2,000
<b>TOTAL EXPENSES</b>	<b>\$60,950</b>	<b>\$59,632</b>	<b>\$71,500</b>
<b>NET INCOME</b>	<b>(\$41,050)</b>	<b>(\$39,732)</b>	<b>(\$51,600)</b>

**Speaker Expenses**

		Room Rate \$	Room Rate \$	Room Rate \$
Mimi Hull - Mon - 3 sections	\$5,250			
Mimi Hull - Tues - 4 sections	\$5,250	Registration Fee	Registration Fee	Registration Fee
J. Lenora Bresler - Wed 4 section	\$4,200	\$ 995.00	\$ 995.00	\$ 995.00
Scott Paine	\$0			
Anetta Wilson - Friday 2 sections	\$4,000			
<b>Total</b>	<b>\$18,700</b>			

## CGFO Budget

	2021-2022 Budget	2021-2022 Actual	2022-2023 Approved Budget	2022-2023 Actual	2023-2024 Proposed Budget
<b><u>REVENUES</u></b>					
Renewals	\$4,000	\$7,120	\$4,000	\$0	\$6,000
Application Fee	\$3,000	\$1,950	\$3,000	\$0	\$3,000
Review Courses	\$15,000	\$15,090	\$15,000	\$0	\$15,000
Exams	\$14,000	\$10,560	\$14,000	\$0	\$14,000
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$36,000</b>	<b>\$34,720</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$38,000</b>
<b><u>EXPENSES</u></b>					
Scantron Maintenance & Upgrades & Supplies	\$500		\$500	\$0	\$0
CGFO Printing & Mailing	\$1,500	\$546	\$2,500	\$0	\$500
CGFO Exam Rewrite or Update	\$0		\$0	\$0	\$5,000
Testing Fees	\$10,000		\$10,000	\$0	\$1,000
Fall Review and Exams Food & Beverage	\$13,000	\$684	\$13,000	\$0	\$8,000
Fall Review and Exams AV	\$3,000	\$1,984	\$3,000	\$0	\$3,000
<b>TOTAL NON ADMINSTRATIVE EXPENSES</b>	<b>\$28,000</b>	<b>\$3,214</b>	<b>\$29,000</b>	<b>\$0</b>	<b>\$17,500</b>
<b>NET INCOME</b>	<b>\$8,000</b>	<b>\$31,506</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$20,500</b>



Board Budget

	2022 - 2023 Approved Budget	2022 - 2023 Actual	2023 - 2024 Proposed Budget
<b><u>EXPENSE</u></b>			
Hotel	\$17,000		\$24,000
Meals	\$17,000		\$17,000
Misc	\$2,500		\$2,500
<b><u>TOTAL EXPENSES</u></b>	<b>\$36,500</b>		<b>\$43,500</b>

Hotel cost est at \$200 per night

Average meeting attendance is 20

5 meetings per year plus Strategic Planing (6x20x\$200=\$24,000)



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Rip Colvin

Missy Licourt

William Spinelli

Kelly Strickland

**Meeting Date:** June 28, 2023

**Title of Item:** Updated Policy and Procedures

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

Attached are the FGFOA Policy and Procedures as prepared by Staff.

#### **Recommended Action:**

For review and approval

**Paul Shamoun**

June 5, 2023

**Date**



**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.  
POLICIES AND PROCEDURES**

**JUNE 2023**

Deleted: April 2022

**PURPOSE**

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

**Leadership**

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

**Education**

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

**Networking**

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

**Information**

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

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

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

**Deleted: Education¶**

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

**¶ Networking¶**

Establish a network of membership expertise¶  
Establish relationships with other organizations¶  
Establish partnerships between Chapters¶

**¶ Leadership¶**

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

**¶ Information¶**

Maximize technology resources¶  
Enhance information delivery¶  
Communicate technical and legislative issues¶

## Board of Directors

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

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

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

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

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

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

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

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

### **Responsibilities of Board Members**

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

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

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

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

## Meetings of the Board of Directors

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

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

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

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

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

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

## Committees

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

Deleted: Conference

Deleted: Legislative

Deleted: and Webinar

Deleted: Member & Leadership

Deleted: April 2022

June 2023

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

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

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

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

#### Lifetime Achievement Award Committee

Each year, a recommendation for the Lifetime Achievement Award may be made from the nominations by a selection committee of five, appointed by the President of the FGFOA. The selection committee shall consist of an Officer, a current Board member, and two Past Presidents of the FGFOA, and one FGFOA member at large.

#### Award Nomination Criteria:

1. Have been an active member of the FGFOA for 10 years and served at least 20 years in local governments or state agencies. FGFOA members who are retired may also be considered.
2. Have served the FGFOA as an Officer, Director, Committee Chairperson, or chapter Local Chapter President.
3. Have made a significant and specific contribution to the growth or enhancement of the profession.

4. Have represented the FGFOA in presentations, public forums, legislative hearings, etc.

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

From the nominations received, the selection committee may recommend one candidate annually, but will do so only when the committee concludes that the nomination meets the established criteria. The recommendation for the Lifetime Achievement must be presented to the Board of Directors for approval. The selection will be announced at the Annual Conference, and appropriate honors will be bestowed.

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

### **Standing Committee Requirements**

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

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

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

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

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

### **Terms of Office**

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

### **Administration and Staffing**

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

### **FGFOA Membership**

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

FGFOA membership is available in one of five distinct categories: Active, Retiree, Associate, Student and Life Honorary. The FGFOA's fiscal year begins July 1 and ends the following June 30 of each year. Membership fees will be established annually by the Board of Directors and are due and payable by the first day of the fiscal year, July 1. Any individual renewing his membership will have a thirty-day grace period (beginning July 1) during which to pay their dues. After July 31, the member will be given a courtesy final notice, but they will be dropped from the current membership roster and will lose all privileges associated with membership until membership is renewed. New members are welcome to join at any time during the year; however, membership fees will not be prorated. Each member is responsible for notifying the FGFOA's office of changes in employment status, address, phone number, and similar

member data. Life Honorary Membership, awarded in accordance with Article XI of the FGFOA Constitution and Bylaws, does not require the payment of annual membership dues or registrations fees for educational events.

### **Membership Inquiries**

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

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

## **Local Chapter Organizations**

### **Eligibility for Recognition**

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

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

### **Revocation of Chapter Status**

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

### **Support Services to Local Chapters**

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



### **GFOA Representatives**

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

Representatives have several important duties to fulfill including:

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

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

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

The Nominating Committee shall have at least one virtual meeting prior to the initiation of the nomination process. The Nominating Committee shall have at least one meeting in person to review the candidates, unless the Nominating Committee Chair determines it is not necessary based on the candidates. However, if there are two or more candidates for Secretary/Treasurer, the in-person meeting is required. The Immediate Past President shall serve as the chair of the Nominating Committee. Upon appointment, the Nominating Committee shall actively solicit prospective candidates. All candidates will be required to complete an application form provided by the Nominating Committee. The Nominating

Committee members shall not be permitted to submit an application for a Board position. Application forms submitted by each candidate shall be provided to the members of the Nominating Committee who shall review each candidate's willingness to serve, eligibility and qualifications for holding office.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Amendment of the FGFOA Bylaws**

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

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

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

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

#### **Referendum Process**

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

### Referendum Canvassing Board

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

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# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Rip Colvin

Missy Licourt

William Spinelli

Kelly Strickland

**Meeting Date:** June 5, 2023

**Title of Item:** Financial Statements Ending March 31, 2023

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

Attached are the Financial Statements Ending March 31, 2023.

#### **Recommended Action:**

For review and approval

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**Paul Shamoun**

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June 5, 2023

**Date**

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Comparative Statement of Financial Position

March 31, 2023

	3/31/2023	12/31/2022	9/30/2022	6/30/2022	3/31/2022
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash - Capital City Bank	659,963	545,706	560,323	765,555	775,684
Investments - Vanguard	17,168	16,981	16,834	16,749	16,723
Investments - CDs	250,843	111,049	195,555	195,549	195,542
Accounts Receivable	3,370	1,800	12,055	8,010	1,935
Interest Receivable	0	359	248	134	23
Prepaid Expenses	0	0	0	6,508	12,802
Prepaid Conference Expenses	0	0	0	0	12,561
Deposits	48,230	1,050	1,050	1,000	86,298
<b>Total Current Assets</b>	<b>979,574</b>	<b>676,945</b>	<b>786,065</b>	<b>993,505</b>	<b>1,101,568</b>
<b>Equipment:</b>					
Computer Equipment	2,162	2,162	2,162	2,162	2,162
Less: Accumulated Depreciation	(2,146)	(2,130)	(2,114)	(2,098)	(2,066)
<b>Net Equipment</b>	<b>16</b>	<b>32</b>	<b>48</b>	<b>64</b>	<b>96</b>
<b>Other Assets</b>					
Deposits	4,000	4,000	4,000	4,000	5,000
<b>Total Other Assets</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>5,000</b>
<b>Total Assets</b>	<b>983,590</b>	<b>680,977</b>	<b>790,113</b>	<b>997,569</b>	<b>1,106,664</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current Liabilities:</b>					
Deferred Income	0	0	0	0	293,115
Accounts Payable	118,272	51,127	40,758	450,227	89,584
<b>Total Current Liabilities</b>	<b>118,272</b>	<b>51,127</b>	<b>40,758</b>	<b>450,227</b>	<b>382,699</b>
<b>Unrestricted Net Assets</b>	<b>865,318</b>	<b>629,850</b>	<b>749,355</b>	<b>547,342</b>	<b>723,965</b>
<b>Total Liabilities and Unrestricted Net Assets</b>	<b>983,590</b>	<b>680,977</b>	<b>790,113</b>	<b>997,569</b>	<b>1,106,664</b>

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Statement of Activities For the Nine Months Ended March 31, 2023

	----- QTR 1 7/1/2022 to 9/30/2022	----- QTR 2 10/1/2022 to 12/31/2022	---ACTUAL--- QTR 3 1/1/2023 to 3/31/2023	----- QTR 4 to	----- YTD 7/1/2022 to 3/31/2023	---BUDGET--- AMENDED 7/1/2022 to 6/30/2023	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
<b>REVENUES</b>								
Membership Dues	119,850	9,950	11,350	0	141,150	150,000	94%	(8,850)
Investment Income	205	262	1,115	0	1,582	4,000	40%	(2,418)
Annual Conference	0	0	318,055	0	318,055	700,500	45%	(382,445)
School of Governmental Finance	119,675	(72,375)	0	0	47,300	137,205	34%	(89,905)
Pre Conference Seminars	0	0	13,125	0	13,125	25,000	53%	(11,875)
Leadership FGFOA	0	0	19,900	0	19,900	19,900	100%	0
Boot Camps	12,760	(4,360)	25,520	0	33,920	92,400	37%	(58,480)
CGFO Fees	11,150	(3,000)	7,090	0	15,240	36,000	42%	(20,760)
<b>TOTAL REVENUES</b>	<b>263,640</b>	<b>(69,523)</b>	<b>396,155</b>	<b>0</b>	<b>590,272</b>	<b>1,165,005</b>	<b>51%</b>	<b>(574,733)</b>
<b>EXPENSES</b>								
Professional Services:								
Florida League of Cities, Inc.	33,250	33,250	33,250	0	99,750	133,000	75%	(33,250)
Auditor Fees	0	0	11,150	0	11,150	14,000	80%	(2,850)
Total - Professional Services	33,250	33,250	44,400	0	110,900	147,000	75%	(36,100)
Meeting Expenses:								
Board of Directors	3,761	6,698	21,353	0	31,812	36,500	87%	(4,688)
Strategic Planning	0	0	0	0	0	6,000	0%	(6,000)
GFOA Conference	0	0	0	0	0	7,500	0%	(7,500)
GFOA Reception	0	0	0	0	0	7,500	0%	(7,500)
Total - Meeting Expenses	3,761	6,698	21,353	0	31,812	57,500	55%	(25,688)



	----- QTR 1 7/1/2022 to 9/30/2022	----- QTR 2 10/1/2022 to 12/31/2022	---ACTUAL--- QTR 3 1/1/2023 to 3/31/2023	----- QTR 4 to	----- YTD 7/1/2022 to 3/31/2023	---BUDGET--- AMENDED 7/1/2022 to 6/30/2023	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
Training/Education:								
Conference Expenses	0	289	668	0	957	741,900	0%	(740,943)
School of Governmental Finance	2,330	1,583	9,855	0	13,768	122,850	11%	(109,082)
Pre Conference Seminars	0	0	0	0	0	22,000	0%	(22,000)
Leadership FGFOA	0	0	59,632	0	59,632	60,950	98%	(1,318)
Boot Camps	0	1,525	18,436	0	19,961	72,600	27%	(52,639)
CGFO Expenses	0	0	400	0	400	29,000	1%	(28,600)
NASBA Fees	0	0	1,750	0	1,750	5,000	35%	(3,250)
Local Chapter Support	8,410	0	0	0	8,410	10,000	84%	(1,590)
Total - Training/Education	10,740	3,397	90,741	0	104,878	1,064,300	10%	(959,422)
Standing Committees:								
Standing Committee Meetings	0	0	0	0	0	1,000	0%	(1,000)
All Committee Meetings@ Conference	0	0	0	0	0	7,000	0%	(7,000)
Total - Standing Committees	0	0	0	0	0	8,000	0%	(8,000)
Communication to Members:								
Postage & Mailing	291	105	233	0	629	1,000	63%	(371)
Internet Homepage	0	0	0	0	0	500	0%	(500)
Printing & Duplicating	12	147	189	0	348	3,000	12%	(2,652)
Total - Communication to Members	303	252	422	0	977	4,500	22%	(3,523)

	----- QTR 1 7/1/2022 to 9/30/2022	----- QTR 2 10/1/2022 to 12/31/2022	---ACTUAL--- QTR 3 1/1/2023 to 3/31/2023	----- QTR 4 to	----- YTD 7/1/2022 to 3/31/2023	---BUDGET--- AMENDED 7/1/2022 to 6/30/2023	---BUDGET--- % OF BUDGET SPENT	---BUDGET--- VARIANCE YEAR TO DATE
Administrative Expenses:								
Insurance Expense	4,367	0	0	0	4,367	5,000	87%	(633)
List Serve	1,375	517	0	0	1,892	3,000	63%	(1,108)
Filings and Registrations	0	0	61	0	61	100	61%	(39)
Staff Travel	702	162	53	0	917	3,500	26%	(2,583)
Miscellaneous Expense	490	159	0	0	649	3,500	19%	(2,851)
Credit Card & Bank Fees	6,623	5,531	3,641	0	15,795	30,000	53%	(14,205)
Depreciation	16	16	16	0	48	200	24%	(152)
Total - Administrative Expenses	13,573	6,385	3,771	0	23,729	45,300	52%	(21,571)
<b>TOTAL EXPENSES</b>	<b>61,627</b>	<b>49,982</b>	<b>160,687</b>	<b>0</b>	<b>272,296</b>	<b>1,326,600</b>	<b>21%</b>	<b>(1,054,304)</b>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<b>202,013</b>	<b>(119,505)</b>	<b>235,468</b>	<b>0</b>	<b>317,976</b>	<b>(161,595)</b>	<b>(197%)</b>	<b>479,571</b>
<b>Unrestricted Net Assets, Beginning of Period</b>	<b>547,342</b>	<b>749,355</b>	<b>629,850</b>	<b>0</b>	<b>547,342</b>	<b>547,342</b>		
<b>Unrestricted Net Assets, End of Period</b>	<b>749,355</b>	<b>629,850</b>	<b>865,318</b>	<b>0</b>	<b>865,318</b>	<b>385,747</b>		

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Statement of Cash Flows  
For the Nine Months Ended March 31, 2023

## Cash Flows From Operating Activities

Receipts from Members and Associates	458,455
Receipts from Exhibitors and Hotel Sites	134,875
Interest and Dividends	1,716
Fees Paid to Florida League of Cities	(131,457)
Payments to Vendors	(513,468)

**Net Cash Used by Operating Activities** **(49,879)**

## Cash Flows from Investing Activities

Proceeds from Investments	196,004
Purchase of Investments	(251,298)

**Net Cash Used by Investing Activities** **(55,294)**

**Net Decrease in Cash and Cash Equivalents** **(105,173)**

Cash and Cash Equivalents - Beginning of Period 782,304

**Cash and Cash Equivalents - End of Period** **677,131**

## Reconciliation of Increase in Net Assets to Net Cash

### Provided by Operating Activities:

Increase in Net Assets	317,976
Adjustments to Reconcile Increase in Net Assets to Net Cash Used by Operating Activities:	

Depreciation	48
Decrease in Accounts Receivable	4,774
Decrease in Prepaid Expenses	6,508
Increase in Deposits	(47,230)
Decrease in Accounts Payable	(331,955)

**Net Cash Used by Operating Activities** **(49,879)**

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 School of Governmental Finance  
For the Nine Months Ended March 31, 2023

	2022 ACTUAL	2022 BUDGET	VARIANCE
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Active Member Basic	0	12,375	(12,375)
Active Member Intermediate	0	12,375	(12,375)
Associate Member Basic	0	680	(680)
Associate Member Intermediate	0	1,700	(1,700)
Non Member Basic	0	10,000	(10,000)
Non Member Intermediate	0	8,000	(8,000)
Active Member Week	34,000	31,875	2,125
Associate Member Week	700	1,650	(950)
Non Member Week	4,700	9,750	(5,050)
Cancellation Fees	250	0	250
Exhibitor Fees	0	42,000	(42,000)
Ethics Course	7,650	0	7,650
Hotel Commissions	0	2,800	(2,800)
Room Credits	0	4,000	(4,000)
<b>TOTAL REVENUES</b>	<b>47,300</b>	<b>137,205</b>	<b>(89,905)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Hospitality Suite	0	10,000	(10,000)
Refreshment Breaks	0	45,000	(45,000)
Welcome Reception	0	15,000	(15,000)
Ethics Course Expenses	5,905	0	5,905
Staff Travel	145	10,000	(9,855)
Internet Cafe/WIFI	0	2,500	(2,500)
Equipment Rentals	0	15,000	(15,000)
Speaker Expense	0	1,000	(1,000)
Speaker Gifts	0	2,000	(2,000)
Postage & Mailing	0	100	(100)
Printing/Duplicating	0	1,000	(1,000)
Meeting Planning Services	3,950	6,500	(2,550)
Welcome Bags	2,330	2,500	(170)
Insurance	0	2,000	(2,000)
Operating Supplies	0	750	(750)
Service Fee	1,438	7,500	(6,062)
Security	0	2,000	(2,000)
<b>TOTAL EXPENSES</b>	<b>13,768</b>	<b>122,850</b>	<b>(109,082)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>33,532</b>	<b>14,355</b>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022 Annual Conference

For the Nine Months Ended March 31, 2023

	<b>2023 ACTUAL</b>	<b>2023 BUDGET</b>	<b>VARIANCE</b>
<b>REVENUE COMPARISON</b>			
<b>OTHER REVENUE</b>			
Exhibitor Fees	132,600	235,000	(102,400)
Extra Tickets All Events	2,275	2,000	275
Golf	0	6,000	(6,000)
Cancellation Fees	0	1,000	(1,000)
Ethics Course Income	6,000	20,000	(14,000)
Room Credits	0	13,500	(13,500)
Hotel Commissions	0	55,000	(55,000)
<b>TOTAL OTHER REVENUES</b>	<b>140,875</b>	<b>332,500</b>	<b>(191,625)</b>
<b>REGISTRATIONS</b>			
Member Registrations	143,625	295,000	(151,375)
Member Late Registrations	0	9,000	(9,000)
Associate Registrations	18,705	44,000	(25,295)
Associate Late Registrations	0	4,000	(4,000)
Non-Member Registrations	14,850	15,000	(150)
Non-Member Late Registrations	0	1,000	(1,000)
<b>TOTAL REGISTRATIONS</b>	<b>177,180</b>	<b>368,000</b>	<b>(190,820)</b>
<b>TOTAL REVENUES</b>	<b>318,055</b>	<b>700,500</b>	<b>(382,445)</b>
<b>EXPENSE COMPARISON</b>			
<b>INSTRUCTIONAL</b>			
Equipment Rental	0	45,000	(45,000)
Speaker per diem/honorarium	294	15,000	(14,706)
Refreshment Breaks	0	195,000	(195,000)
Tuesday Business Luncheon	0	47,000	(47,000)
Monday Lunch	0	30,000	(30,000)
<b>TOTAL INSTRUCTIONAL EXPENSE</b>	<b>294</b>	<b>332,000</b>	<b>(331,706)</b>
<b>SPECIAL EVENTS</b>			
Golf Tournament	0	6,000	(6,000)
Opening Ceremony	0	500	(500)
Association Night	0	38,000	(38,000)
Ethics Course Expenses	484	15,000	(14,516)
Tuesday Event	0	100,000	(100,000)
Hospitality Food, Beverages & Supplies	0	30,000	(30,000)
President's Reception	0	16,000	(16,000)
Emerging Leaders Reception	0	6,000	(6,000)
<b>TOTAL SPECIAL EVENTS EXPENSE</b>	<b>484</b>	<b>211,500</b>	<b>(211,016)</b>

	<b>2023 ACTUAL</b>	<b>2023 BUDGET</b>	<b>VARIANCE</b>
<b>SPECIAL CONFERENCE EXPENSES</b>			
Room Rate Buy Down	0	81,900	(81,900)
Host Committee	0	1,000	(1,000)
Welcome Bags	0	7,500	(7,500)
Speaker Gifts	0	3,500	(3,500)
Transportation	0	8,500	(8,500)
<b>TOTAL SPECIAL CONFERENCE EXPENSES</b>	<b>0</b>	<b>102,400</b>	<b>(102,400)</b>
<b>REGISTRATION/MAILINGS</b>			
Postage/Shipping	0	500	(500)
Printing/Duplicating	0	6,000	(6,000)
Supplies	179	2,000	(1,821)
<b>TOTAL REGISTRATION/MAILING EXPENSE</b>	<b>179</b>	<b>8,500</b>	<b>(8,321)</b>
<b>EXHIBITOR</b>			
Security	0	2,500	(2,500)
Service	0	22,000	(22,000)
<b>TOTAL EXHIBITOR EXPENSES</b>	<b>0</b>	<b>24,500</b>	<b>(24,500)</b>
<b>STAFF EXPENSES</b>	<b>0</b>	<b>15,000</b>	<b>(15,000)</b>
<b>OTHER</b>			
Insurance	0	3,000	(3,000)
Internet Cafe' - High Speed Connections	0	15,000	(15,000)
Miscellaneous	0	5,000	(5,000)
Meeting Planner Services	0	25,000	(25,000)
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>48,000</b>	<b>(48,000)</b>
<b>TOTAL EXPENSES</b>	<b>957</b>	<b>741,900</b>	<b>(740,943)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>317,098</b>	<b>(41,400)</b>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022-23 CGFO

For the Nine Months Ended March 31, 2023

	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Renewals	2,240	4,000	(1,760)
Application Fee	1,900	3,000	(1,100)
Review Courses	5,400	15,000	(9,600)
Exams	5,700	14,000	(8,300)
<b>TOTAL REVENUES</b>	<b>15,240</b>	<b>36,000</b>	<b>(20,760)</b>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Food & Beverage	0	13,000	(13,000)
Scantron Maintenance and Supplies	400	500	(100)
Printing and Mailing	0	2,500	(2,500)
Testing Fees	0	10,000	(10,000)
Equipment Rental	0	3,000	(3,000)
<b>TOTAL EXPENSES</b>	<b>400</b>	<b>29,000</b>	<b>(28,600)</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>14,840</b>	<b>7,000</b>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022-23 Leadership FGFOA  
For the Nine Months Ended March 31, 2023

	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Registration Fees	19,900	19,900	0
<b>TOTAL REVENUES</b>	<u><b>19,900</b></u>	<u><b>19,900</b></u>	<u><b>0</b></u>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Hotel Fee	19,414	15,000	4,414
Breaks	2,777	3,500	(723)
Lunch	8,122	4,500	3,622
Dinner	4,103	7,500	(3,397)
Staff Travel	2,347	2,200	147
Equipment Rental	1,814	4,000	(2,186)
Speaker Expenses and Travel	17,449	20,000	(2,551)
Awards	1,606	1,500	106
Printing/Duplicating	0	750	(750)
Meeting Planning Services	2,000	2,000	0
<b>TOTAL EXPENSES</b>	<u><b>59,632</b></u>	<u><b>60,950</b></u>	<u><b>(1,318)</b></u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u><b>(39,732)</b></u>	<u><b>(41,050)</b></u>	



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

2022-23 Bootcamps

For the Nine Months Ended March 31, 2023

	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>	<u>VARIANCE</u>
<b>REVENUE COMPARISON</b>			
<b>REGISTRATIONS</b>			
Registration Fees	33,920	92,400	(58,480)
<b>TOTAL REVENUES</b>	<u><b>33,920</b></u>	<u><b>92,400</b></u>	<u><b>(58,480)</b></u>
<b>EXPENSE COMPARISON</b>			
<b>EXPENSES</b>			
Refreshment Breaks	4,657	21,000	(16,343)
Lunch	7,250	17,500	(10,250)
Staff Travel	1,785	2,000	(215)
Equipment Rentals	3,064	7,000	(3,936)
Speaker Expense	3,205	21,000	(17,795)
Printing/Duplicating	0	2,100	(2,100)
Room Rental	0	2,000	(2,000)
<b>TOTAL EXPENSES</b>	<u><b>19,961</b></u>	<u><b>72,600</b></u>	<u><b>(52,639)</b></u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u><b>13,959</b></u>	<u><b>19,800</b></u>	

# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

## Supplemental Information

For the Nine Months Ended March 31, 2023

### Accounts Receivable:

Registration Fees	3,370	Boot Camp & Annual Conference
<b>Total Accounts Receivable</b>	<u><u>3,370</u></u>	

### Deposits:

#### Current:

Rosen Shingle Creek	1,000	2023 Annual Conference
The Veranda	50	2023 SOGF Board Dinner
Seaworld	44,285	2023 Annual Conference
Marriott Hotels	2,695	May 2023 Strategic Planning
Rodizio Grill	200	May 2023 Board meeting

#### Non-Current:

Diplomat Hotel	1,500	2025 Annual Conference
Hilton Hotels	2,500	2024 Annual Conference

<b>Total Deposits</b>	<u><u>52,230</u></u>	
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### Accounts Payable:

Vendors	11,150	Various
FLC	107,122	Fees and Expenses

<b>Total Accounts Payable</b>	<u><u>118,272</u></u>	
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### Miscellaneous Expense:

HootSuite	490	Social Media Account
Synchrony Bank	6	CD early withdrawal fee
BMI	58	Music Lisencing Fee
ASCAP	<u>95</u>	License Fee

<b>Total Miscellaneous Expense</b>	<u><u>649</u></u>	
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# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Rip Colvin

Missy Licourt

William Spinelli

Kelly Strickland

**Meeting Date:** June 28, 2023

**Title of Item:** Membership Report

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

Membership Paid	06/07/2023	01/17/2023	05/23/2022
<b>Government:</b>	2,527	2,172	2,354
<b>Associate:</b>	263	221	227
<b>Lifetime/Retiree:</b>	35	32	23
<b>Student:</b>	9	10	9
<b>Total:</b>	2,834	2,435	2,613

#### **CGFO**

**Total Number:** 608

**Applications:** 326

#### **Recommended Action:**

For review

**Paul Shamoun**

June 5, 2023

**Date**

**FGFOA Listserve Report March 7, 2023 thru June 5, 2023**

<b><u>List Title</u></b>	<b><u>Number of Subscribers</u></b>
Accounting, Auditing & Financial Reporting	621
Budgeting	539
Debt & Treasury	398
Financial Administration	568
Hurricane Ian	44
Personnel & Payroll	374

**Accounting & Auditing**

[Accounting for City Billing on behalf of Sanitation Provider](#) (4 Messages)

[Accounting Software](#) (3 Messages)

[Bank Deposit Signatories](#) (5 Messages)

[Cash Handling Policy](#) (1 Message)

[Contract for Towing Services](#) (1 Message)

[Crypto Policies](#) (1 Message)

[Debt Management Policy](#) (1 Message)

[Disaster Plans](#) (1 Message)

[Disaster Preparedness Plan](#) (1 Message)

[ECIRTS uploads for billing](#) (2 Messages)

[ERP transition](#) (5 Messages)

[Financial Report set up](#) (4 Messages)

[GASB 96](#) (1 Message)

[Government Piggybacking through MCCi contract](#) (5 Messages)

[Health Insurance Credit](#) (3 Messages)

[Insurance Opt Out](#) (11 Messages)

[Investment Policies](#) (9 Messages)

[LeaseQuery for GASB 87 & 96](#) (1 Message)

[Leasing Vehicles](#) (2 Messages)

[Munis - Encumber Funds related to Contract \(other than PO\)](#) (2 Messages)

[Neighborly Software](#) (1 Message)

[Payroll Application](#) (1 Message)

[Payroll Direct Deposit](#) (1 Message)

[Retired Police Officer working full-time in same town, different department](#) (5 Messages)

[Return on Investment - Transfer](#) (1 Message)

[RFP-Financial Software](#) (2 Messages)

[SLFRF Compliance Filing](#) (2 Messages)

[Stale/Unclaimed/Escheatment question - Munis](#) (1 Message)

[Transmission Line Relocation Financial Policies?](#) (1 Message)

[Unclaimed Property](#) (2 Messages)

[\[CAUTION EXTERNAL SENDER\] Accounting for City Billing on behalf of Sanitation Provider](#) (1 Message)

[\[EXTERNAL SENDER\] - Bank Deposit Signatories](#) (2 Messages)

## **Budgeting**

[Accounting positions](#) (4 Messages)  
[Budget Amendment Transfer Sample](#) (5 Messages)  
[Budgeting Vacancies](#) (8 Messages)  
[Contract for Towing Services](#) (2 Messages)  
[costs for outsourced payroll processing](#) (1 Message)  
[Fuel Hedging](#) (1 Message)  
[FY24 Pay Increases](#) (7 Messages)  
[Health Insurance Renewal Rates](#) (10 Messages)  
[Insurance Renewal Info](#) (6 Messages)  
[Pay Increases for FY2024 Budget](#) (2 Messages)  
[\[EXTERNAL SENDER\] - Pay Increases for FY2024 Budget](#) (4 Messages)  
[\[EXTERNAL:CAUTION!\]- Budgeting Vacancies](#) (1 Message)

## **Debt & Treasury**

[Central Florida Financial Advisors](#) (1 Message)

## **Financial & Administration**

[Bank Deposit Signatories](#) (2 Messages)  
[Bank Reconciliation Policy](#) (1 Message)  
[Bids for bulk purchase of equipment](#) (4 Messages)  
[Community Development as Enterprise?](#) (11 Messages)  
[Contract for Towing Services](#) (1 Message)  
[costs for outsourced payroll processing](#) (1 Message)  
[Credit Card Fees](#) (3 Messages)  
[Crypto Policies](#) (1 Message)  
[Debt Management Policy](#) (2 Messages)  
[Fuel Hedging](#) (1 Message)  
[Grant Management Services Contract](#) (1 Message)  
[Insurance Renewal Info](#) (1 Message)  
[Job performance evaluation form](#) (3 Messages)  
[Metal Building Contract](#) (1 Message)  
[Payroll](#) (14 Messages)  
[POSITIVE PAY](#) (1 Message)  
[Renewal & Replacement Resolution/Ordinance](#) (1 Message)  
[Reporting Debt to any of the three credit agency](#) (1 Message)  
[Reserves](#) (5 Messages)  
[Retired In-House Sworn Officer Working for same Employee](#) (1 Message)  
[Return to Work Policy](#) (1 Message)  
[RFP for external recruiter](#) (1 Message)  
[School Accounting Software](#) (1 Message)  
[Surplus/Disposal Policy & Procedure: Small Assets/Technology](#) (1 Message)  
[Switching from MissionSquare to FRS](#) (1 Message)  
[Travel Policies](#) (5 Messages)

[Unclaimed Property submission](#) (3 Messages)  
[Utility Payments through Wal-Mart](#) (1 Message)  
[Value Adjustment Board Attorney](#) (1 Message)  
[\[EXTERNAL SENDER\] - Community Development as Enterprise?](#) (1 Message)  
[\[EXTERNAL SENDER\] - Payroll](#) (1 Message)  
[\[Possible Spam\] Re: Payroll](#) (2 Messages)

**Hurricane Ian**

N/A

**Personnel & Payroll**

[MissionSquare Retirement](#) (1 Message)



# Florida Government Finance Officers Association, Inc.

## 2023-2024 Board of Directors

### Executive Director Agenda Item

#### 2023-2024 BOARD OF DIRECTORS

##### OFFICERS

###### **President**

Frank DiPaolo

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

Rip Colvin

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

Nicole Gasparri

##### DIRECTORS

Sharon Almeida

Lorrie Brinson

Melissa Burns

Rip Colvin

Missy Licourt

William Spinelli

Kelly Strickland

**Meeting Date:** June 28, 2023

**Title of Item:** Investment Report

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

Certificates of Deposit

<u>Purchased</u>	<u>Bank</u>	<u>Amount</u>	<u>APY</u>	<u>Term</u>	<u>Maturity Date</u>
02/23/23	Capital City Bank	\$250,842.75	3.32%	12 months	02/23/24
<b>Money Market Account</b>					
	Vanguard	\$17,235.61			
	<b>TOTAL</b>	<b>\$268,078.36</b>			

#### **Recommended Action:**

For review

**Paul Shamoun**

June 13, 2023

**Date**

**Florida Government Finance Officers Association, Inc.**  
**2023-2024 Conference Program Committee**  
**Agenda Item**



**2023-2024**

**CHAIRPERSON**

Sarah Simpson

**BOARD LIAISON**

Bill Spinelli

**STAFF LIAISON**

Jill Walker

**COMMITTEE MEMBERS**

George Barbar  
Robert Broline  
Zach Chalifour  
Kylie Chiavuzzi  
Christine Davis  
Elmira Khatypova  
Peta-Gay Lake  
Jeffrey Larson  
Racquel Lopez  
Kathleen Lee  
Marcia Mack  
Dean Mead  
Alexandra Mitchell  
Tiffany Neely  
Annette Payne  
Michele Pellino  
Jamie Roberson  
Benjamin Salez  
Wilbert Santos  
Cindy Speece  
Brianna Stack  
Caroline Sturgis  
Ja'Vonta Swinton  
Jonathan Tapp  
Darrel Thomas  
Kristin Thompson  
Angela Votaw  
Patricia White

**Meeting Date:** June 28, 2023

**Title of Item:** 2023-2024 Conference Program Online  
Topic Submission Portal

**Executive Summary, Explanation or Background:**

The GFOA on their website and magazine advertises a "Call for Topics" which allows a Session Topic, Description of the Session, Track to which the Session relates and Recommended Speaker to be proposed online.

We are proposing to do the same in conjunction with the FGFOA's Annual Conference. An online submission portal that would be shared via an e-mail announcement which would allow members to submit a topic for the upcoming conference program, a description of the topic, the track to which the topic relates and a potential speaker for the topic being submitted.

This would need to launch quickly after this year's conference so the submissions received can be shared with the Committee and be used in their meetings. Submitters information could also be used to attract new members to the Committee each year.

**Recommended Action:**

The Board approve the request to launch an online topic submission portal to be used in the upcoming FGFOA Annual Conference planning.

Name

06/07/2023

Date



# Florida Government Finance Officers Association, Inc.

## 2023 School of Governmental Finance Committee

### Agenda Item



2023

#### CHAIRPERSON

Elizabeth Anne Walter

#### BOARD LIAISON

Sharon Almeida

#### STAFF LIAISON

Karen Pastula

#### SUB-COMMITTEE MEMBERS

Jennifer Desrosiers

Tanya Quickel

Christine Tenney

Katherine Woodruff

#### COMMITTEE MEMBERS

Brenda Alonso

Jeremy Baker

James Braddock

Eric Deibel

Sandra Feliciano

Kevin Greenville

Keren Jones

Elmira Khatypova

Peta-Gay Lake

Jeffrey Larson

Karen Malcolm

Gracie Morton

Michael Quesada

Jamie Roberson

Alicia Sheffield

Kelly Strickland

Kristin Thompson

Sue Weidner

Katherine Woodruff

Cris Zecman

**Meeting Date:** June 28, 2023

**Title of Item:** 2023 SOGF Session Topics

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

A preliminary list of topics and descriptions, along with confirmed speakers is presented for Board approval.

#### **Recommended Action:**

For your review and approval

*Elizabeth Walter*  
Name

June 10, 2023  
Date

**2023 SCHOOL OF GOVERNMENTAL FINANCE - SCHEDULE Luminary Hotel, October 16-20, 2023, Ft. Myers**

DAY	START	END	Track	Session Level	Session Title	Session Description	Speaker	Speaker Contact
Monday	8:00 AM	9:40 AM	Budget	Basic/Intermediate	<b>The Importance of Monitoring and Visualizing the Budget</b>	– Some municipal organizations might find it difficult to have a structured monitoring process in place throughout the fiscal year. Creating dashboards and charts that help visualize budget vs. actuals in both revenue and expenditures might be a game changing tool, not only to predict over/under variances, implement best practices but also to visualize the trends and adjust budgets as needed.	<b>Mark Welcher</b>	Opengov
Monday	8:00 AM	9:40 AM	Accounting & Financial Reporting	Basic / Intermediate	<b>Single Audit Update and Grant Compliance</b>	Join this discussion that will include the latest updates in the recently released Compliance Supplement. Additionally, we will cover aspects of complying with grant requirements and how to maintain compliance with the grant requirements.	<b>Tiffany Mangold-Director in the Lakewood Ranch and Ken Lee - Audit Supervisor, Purvis Gray. also invited is *Mark Brewer, President of Angie Brewer</b>	<a href="mailto:Ttmangold@purvisgray.com">Ttmangold@purvisgray.com</a> ; <a href="mailto:kleee@purvisgray.com">kleee@purvisgray.com</a>
Monday	10:00 AM	11:40 AM	Treasury & Debt	Basic / Intermediate	<b>Best Practices in Debt Management</b>	Rates are rising, and I have projects to finance. What are the current bank and bond financing options, and trade-offs?	<b>Jeffrey T Larson, President Larson Consulting Services</b>	10151 University Blvd., #117 Orlando, FL 32817 407-496-1597 <a href="mailto:jl Larson@larsonconsults.com">jl Larson@larsonconsults.com</a>
Monday	10:00 AM	11:40 AM	Budget	Basic / Intermediate	<b>Preparing Your Budget for the Next Recession (Budgeting Through Crisis)</b>	- With fears of the next recession on the horizon, what should governments be doing now to start preparing to help deal with potential for fiscal distress. By offering several strategies to reduce budget expenses, create flexibility, and assess risk associated with different options with the goal of long-term sustainability, we can all take lessons learned from the past decade and apply them proactively to address challenges of the next recession.	<b>Peter Brill</b>	Assistant Director of Finance & Customer Service City of Ocala 352-629-8250
Monday	1:00 PM	2:40 PM	Financial Management & Leadership	Basic / Intermediate	<b>Managing Employee Motivation and Engagement- Turning Insight Into Action</b>	Have you ever wondered what makes some employees come to work and consistently do an amazing job, even in the face of challenging circumstances? Or why an employee who used to exceed expectations, suddenly seems to be struggling to stay connected? Do you know what makes you come to work and drive you to do a great job? Employee engagement is directly linked to an organization's overall productivity, work quality, as well as their ability to retain top talent. Yet, according to a recent Gallup poll, only 15% of global workers would consider themselves to be engaged in the workplace. This course explores employee engagement theory as a spectrum, while focusing on powerful steps we can all take to keep employee and our own engagement levels high.	<b>Victoria Abes</b>	Victoria Abes, Manager, Learning & Development, Lee County, , 1825 Hendry St., Ste 200Fort Myers, FL 33901 P 239-533-0805 C 239-357-0786 <a href="mailto:VAbes@leegov.com">VAbes@leegov.com</a>
Monday	1:00 PM	2:40 PM	Accounting & Financial Reporting	Basic / Intermediate	<b>ACFR Financial Statements &amp; Their Elements</b>	***Developing***	<b>*Waiting for speaker confirmation</b>	
Monday	3:00 PM	4:40 PM	Financial Management & Leadership	Basic / Intermediate	<b>Resiliency, Grit, and leadership - From Surviving to Thriving</b>	In today's fast paced, and every changing environment it can feeling like you are multi-tasking, juggling and even barely surviving; What if it wasn't just about weathering the storm, but to truly thriving. Take an introspective look at your own leadership, and the impact you have on others. And reconnect to priorities, goals, and success.	<b>Nicole Gasparri</b>	Nicole Gasparri, CGFO Director of Strategic Management & Professional Deveolpment Clerk of the Circuit Court & Comptroller Palm Beach County 205 North Dixie Highway 3rd Floor, Room 3.23 West Palm Beach, FL 33401 561-789-8236 <a href="mailto:ngasparri@mypalmbeachclerk.com">ngasparri@mypalmbeachclerk.com</a>
Monday	3:00 PM	4:40 PM	Accounting & Financial Reporting	Basic / Intermediate	<b>Best Practices and Common Auditor General Findings</b>	***Developing***	<b>*Waiting for confirmation and AG invitation response</b>	
Tuesday	8:00 AM	9:40 AM	Budget	Basic / Intermediate	<b>Performance Budgeting</b>	A major responsibility of governmental officials is to develop a budget and manage services, programs, and resources as efficiently as possible and to communicate the results of these efforts to the taxpaying public. Performance measures are used for assessing how efficiently and effectively functions, programs and activities are provided and for determining whether program goals are being met. Learn how performance measures can benefit governemnets, be linked to budgets and the reasons we measure performance and best practices related to performance budgeting.	<b>Beth Horacek</b>	

Tuesday	8:00 AM	9:40 AM	Financial Management & Leadership	Basic / Intermediate	Stepping into the 21st Century: Automation & Change Management	Considering streamlining business processes through the use of technology and concerned about what this change may mean for your employees? Join us to discover the benefits of automation and the key elements in successfully delivering this change.	Tracy Ramsey & Tracey MacNeney	Tracy Ramsey Clerk of the Circuit Court & Comptroller Palm Beach County 301 N. Olive Ave. West Palm Beach, FL 33401 tramsey@mypalmbeachclerk.com Tracey MacNeney Manager- Finance Services Finance Systems Solutions TMacNene@mypalmbeachclerk.com Clerk of the Circuit Court & Comptroller, Palm Beach County 301 N. Olive Ave. West Palm Beach, FL 33401 561 355-3620
Tuesday	10:00 AM	11:40 AM	Accounting & Financial Reporting	Basic / Intermediate	Reporting for Capital Assets	***Developing***	*Waiting for speaker confirmation	
Tuesday	10:00 AM	11:40 AM	Financial Management & Leadership	Basic / Intermediate	12 Steps to Reduce the Potential for Fraud	Unfortunately, fraud is a universal language that touches all segments of the business and government worlds. HUD is no exception and often intersects with grant fraud and public corruption. This presentation will cite numerous real world examples of fraud, provide insight into fighting fraud on a limited budget, and focus on practices that are less about money and more about attitude.	Special Agent Jamila Davis	Special Agent Jamila Davis, M.S, CFE, CFI, CECFE US Department of Housing & Urban Development 500 East Zack Street Timberlake Federal Building Suite 310 Tampa, Florida 33602
Tuesday	1:00 PM	2:40 PM	Treasury & Debt	Basic / Intermediate	Elements of an Investment Program	This session offers attendees a comprehensive agenda of the concepts and techniques needed to effectively manage their investment portfolios. The various elements of an investment program, whether the portfolio is managed internally or externally. The session will include: cash flow forecasting, hiring and managing external professionals, types of investments commonly used in the public sector, investment strategies for liquidity and core investment funds, managing risks, benchmarking, and reporting.	Brent Wertz Benjamin Streed	Deep Blue Investment Advisors P. O. Box 9691 Tampa, FL 33674 (813) 321-3249 brent@deepblue-inv.com benjamin@waterwalkerinvestments.com
Tuesday	1:00 PM	2:40 PM	Budget	Basic / Intermediate	You Don't Know Everything: Collective Decision Making During the Preparation of the Next Fiscal Year's Budget	How to involve stakeholders in gathering useful information and providing them the opportunity to be part of the decision-making process. It is also an opportunity for budget officials to learn about the operations of the organization in more detail, connect with the residents and also work together.	A. Jerome Fletcher	A. Jerome Fletcher, II, ICMA-CM, MPA City Manager, City of North Port 4970 City Hall Blvd. North Port FL 34286 (941) 429-7077 jfletcher@northportfl.gov
Tuesday	3:00 PM	4:40 PM	Accounting & Financial Reporting	Basic / Intermediate	Learn All About Compensated Absences Beginning to End Per GASB 101	***Developing***	*Waiting for speaker confirmation	
Tuesday	3:00 PM	4:40 PM	Financial Management & Leadership	Basic / Intermediate	Be Prepared when the opportunity to promote arises!	If you are looking to advance in your organization you have to be on a path of continued growth, and you have to be prepared, prepared for the interview that is. In this interactive session you will have the opportunity to fine-tune your interview skills; learn how to share your knowledge, skills, and ability. You will walk away having identified your real, timely and relevant examples so when the time comes to interview, you will be ready.	Nicole Gasparri	Nicole Gasparri, CGFO Director of Strategic Management & Professional Development Clerk of the Circuit Court & Comptroller Palm Beach County 205 North Dixie Highway 3rd Floor, Room 3.23 West Palm Beach, FL 33401 561-789- 8236 ngasparri@mypalmbeachclerk.com
Wednesda	8:00 AM	9:40 AM	Treasury & Debt	Basic / Intermediate	Bonds, Capital Project Financing and Municipal Market Update		Jaclyn-Nicole C. Mesa, Steve Eaddy, & Lourdes Reyes Abadin	
Wednesda	8:00 AM	9:40 AM	Financial Management & Leadership	Basic / Intermediate	But are you really prepared???	If you've lived and worked in Florida, you most likely have experienced one of the many hurricanes that have impacted our state. We prep our homes, our families, put systems in place for our infrastructure in anticipation of the next event. But are we ever really prepared? Join this session to learn about the FEMA process, to hear real life stories of what other agencies have done during previous disasters and learn a little bit about some of the impacts and challenges Lee County has faced and the progress made.	Multiple - TBD	

Wednesda	10:00 AM	11:40 AM	Accounting & Financial Reporting	Basic / Intermediate	<b>Internal Controls Overview</b>	Internal Controls Overview covers COSO's 2013 Internal Control - Integrated Framework and illustrates how and why management should build and maintain an effective system of internal control. We will review in depth the 5 components of internal control and will discuss application of controls in a financial statement audit.	<b>Timothy Gruters, CPA Partner Carr, Riggs, &amp; Ingram, LLC</b>	Timothy Gruters, CPA Partner Carr, Riggs, Ingram, LLC 50 Central Avenue, Suite 910, Sarasota, FL 34236 Voice: 941-281- 7242, Cell: 941-356-4297 tgruters@cricpa.com
Wednesda	10:00 AM	11:40 AM	Budget	Basic / Intermediate	<b>Telling the Story Behind the Numbers</b>	How do you explain the numbers in the budget to those that do not work with numbers? This session will discuss why it is important to put words with the numbers, how to create a story behind the numbers and helpful tips to make this an effective tool.	<b>Maureen Powell</b>	
Wednesda	1:00 PM	2:40 PM	Financial Management & Leadership	intermediate / Advanced	<b>Long-Term Financial Planning &amp; Other Complementary Planning Processes</b>	This session will focus on the importance and development of a Long-Term Financial Plan. The session will further touch on other complementary planning processes, like Strategic Planning, Capital Planning, Budgeting, and the development of Financial Policies, all communicated together can be a valuable blueprint for the Organization.	<b>Heidi Hallas, MPA Senior Budget Analyst City of North Port FL (941) 429-7105 hhallas@northportfl.gov Eve Sweeting, MBA Performance &amp; Accountability Officer City of North Port FL (941) 429-7116 esweeting@northportfl.gov</b>	
Wednesda	1:00 PM	2:40 PM	Accounting & Financial Reporting	intermediate / Advanced	<b>Auditing Updates, Yellow Book Changes, and Common Audit Deficiencies</b>	Auditing updates, yellow book changes and common audit deficiencies, and things to consider when implementing GASB 96 to avoid audit findings.	<b>Daniel Anderson, CPA Partner</b>	
Wednesda	3:00 PM	4:40 PM	Treasury & Debt	intermediate / Advanced	<b>New Payment Options - Evolution of Payments and the Impact on your Organization</b>	Evolution of Payments and the Impact on your Organization - This session will cover treasury trends to help optimize and protect payables. Card and virtual card payments, check outsourcing and account validation services will be covered as well as an overview of the current fraud landscape.	<b>Joseph H. Scharf Charles Million Treasury Sales Executives, Government Banking</b>	JP Morgan Chase 100 North Tampa Street Tampa, FL 33602 c: (813) 517-4450 charles.million@jpmorgan.com joseph.h.scharf@jpmorgan.com
Wednesda	3:00 PM	4:40 PM	Financial Management & Leadership	intermediate / Advanced	<b>Best Management Practices: Strong Adopted Financial Management Policies</b>	Adopted financial management policies support a government's mission and help ensure long-term stability and operational reliability. They guide future financial and rate decisions, and facilitate communication with residents or customers. This session provides guidance to government managers who are developing financial management policies for their organization or looking to improve or update their existing policies.	<b>Bryan Mantz</b>	Bryan Mantz, CMC, CGFM Gov Rates, Inc. 1988 Varick Way, Casselberry, FL 32707 (833) 468-7526 bmanzt@govrates.com
Thursday	8:00 AM	9:40 AM	Accounting & Financial Reporting	Intermediate/Advanced	<b>Data Breach Concerns - The Intersection Between Cyber and Financial Fraud</b>	The gate way to financial fraud is thorough email phishing, account credential compromise, and Business Email Compromise (BEC). This session will analyze case studies of several financial fraud situations with a root cause in some form of computer hacking and cyber fraud.	<b>Randy Romes, CISSP, CRISC, CISA, MCP, PCI-QSA Principal</b>	randy.romes@CLAconnect.com
Thursday	8:00 AM	9:40 AM	Treasury & Debt	intermediate / Advanced	<b>Deep Dive into Municipal Bonds</b>	1) An overview of the municipal bond market, 2) a discussion of different financing alternatives available to local governments in Florida, and 3) a deeper dive into municipal bonds, the players involved in the bond process, and a look at refunding options available for outstanding bonds/debt.	<b>RBC Capital Matthew Sansbury Alex Bugallo</b>	Matthew Sansbury Director   RBC Capital Markets 201 S. Orange Avenue, Suite 1005   Orlando, FL 32801 (407) 867-6371 office   (407) 676-1299 cell   matthew.sansbury@rbccm.com  Alex Bugallo, Director RBC Capital Markets (407) 867-6372 alex.bugallo@rbccm.com
Thursday	10:00 AM	11:40 AM	Accounting & Financial Reporting	Intermediate/Advanced	<b>GASB Update</b>	GASB Update – New and Forthcoming Standards and Concept Statements	<b>Dr Jackie Reck</b>	University of South Florida
Thursday	10:00 AM	11:40 AM	Budget	Intermediate/Advanced	<b>Budgeting for Project Managers</b>	Budget overruns are a litmus test for project success or failure. No government has an unlimited budget, so the first thing project managers look to in determining whether their project was a great success or a colossal failure is the bottom line. This fact fuels the pressure project leaders and their team face with each passing day. As such, effective budget management is a primary area of focus for project managers who value their careers.	<b>Bradley Arnold</b>	County Administrator Sumter County 352-689-4400 bradley.arnold@sumtercountyfl.gov

Thursday	1:00 PM	2:40 PM	Treasury & Debt	Intermediate / Advanced	Economic Update		<b>John Grady III, CTP, Managing Director, Public Trust Advisors</b>  <b>Rene' O'Day Vice President, Public Trust Advisors, LLC</b>	John Grady III, CTP, Managing Director, Public Trust Advisors, John.Grady@publictrustadvisors.com, (407) 514-2727  rene.oday@publictrustadvisors.com 201 East Pine Street, Suite 750 Orlando, FL 32801 P (407) 797-8228
Thursday	1:00 PM	2:40 PM	Accounting & Financial Reporting	Intermediate / Advanced	AI in Local Government Finance	Join us for a discussion on how AI is enabling local governments to become smarter and more responsive to the needs of their citizens. We will explore the game-changing potential of AI for local government finance departments, from automating routine tasks and reducing errors to predicting future trends and informing decision-making. We will examine the impact of AI on the broader organization, including service delivery, citizen engagement, and the future of work.	<b>Kelly Betz, CPA, CGFO - Senior Budget Analyst, City of Sarasota</b>	Kelly Bennett <kelly.bennett@sarasotafl.gov>
Thursday	3:00 PM	4:40 PM	Budget	Intermediate / Advanced	Alternative Revenue Sources: Special Assessments and Impact fees	Alternative Revenue Sources: Exploring new fees to fill the budgetary gap and provide a reliable and sustainable long-term funding source. Diversifying revenues places less reliance on the property tax revenue stream, especially during times of turbulent real estate markets.	<b>Peter Napoli</b>	
Thursday	3:00 PM	4:40 PM	Treasury & Debt	Intermediate / Advanced	Investing your Portfolio in a Rising Rate Environment	Ever wonder how Government Sponsored Enterprises (GSEs) decide what maturity, call structure, and step coupons they issue? This behind the curtain discussion with a trading desk will provide insight on issuance as well as analysis to see if callable bonds are a fit for your portfolio.	<b>George Barbar</b>	George Barbar (561) 302-4343 gbarbar@barbar.com
Friday	8:00 AM	9:40 AM	Financial Management & Leadership	Intermediate/Advanced	Understanding Servant Leadership	This session is designed as an introduction to Servant Leadership as originally articulated by Robert Greenleaf in his breakthrough essay "The Servant as Leader". The principles identified as characterizing servant leadership will be presented and how they can be applied in the participants' own situations and in the context of today's challenging local government environment.	<b>Doug Thomas</b>	Doug Thomas Senior Vice President Strategic Government Resources DouglasThomas@GovernmentResources.com cell: 863-860-9314   office: 817-337-8581
Friday	8:00 AM	9:40 AM	Accounting & Financial Reporting	Intermediate/Advanced	STATE FUNDING – FL Recovery Obligation Calculation (F-ROC)	If you work with state funding this workshop is for you! Hear directly from the Director of the Florida Division of Emergency Management, Kevin Guthrie about the Florida Recovery Obligation Calculation as well as other important funding issues.	<b>Florida Division of Emergency Management</b>	Kevin Guthrie, Melissa Foggy
Friday	10:00 AM	11:40 AM	Treasury & Debt	Intermediate/Advanced	TBD		<b>Richard Pengelly, CFA, CIMA, CTP Managing Director PFM Asset Management LLC</b>	PFM Asset Management LLC pengellyr@pfmam.com   Direct 407.406.5766   Mobile 407.340.4905 pfmam.com
Friday	10:00 AM	11:40 AM	Budget	Intermediate / Advanced	Succession Planning and Budgeting	– Job market has especially changed after remote working was introduced to the workforce during the pandemic. Are public organizations prepared to deal with the most recent workforce trends, such as: "Great resignation," demands for benefits rise/costs, and more employee freedom? And most importantly, how do they retain knowledge and maintain their standard operating procedures in the mist of this?	<b>Frank DiPaolo</b>	Chief Financial Officer City of Dania Beach 954-924-6800 x 3609

# Florida Government Finance Officers Association, Inc.

## 2023-2024 Technical Resources Committee

### Agenda Item



2022-2023

#### CHAIRPERSON

Derek H. Noonan, CPA  
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#### BOARD LIAISON

Olga Rabel

#### STAFF LIAISON

Jill Walker

#### COMMITTEE MEMBERS

Annie Andrews  
Ryan Bernal  
Barbara Boyd  
Kathleen Campbell  
Yvonne Clayborne  
Ajay Gajjar  
Dathan Griffiths  
James Halleran  
Sheron Harding  
James Rizzo  
Linda Short  
Andrea Simon  
Anthony Walsh

**Meeting Date:** June 28, 2023

**Title of Item:** Technical Resources and Legislative Committee

#### **Executive Summary:**

1. Monitor the landscape of government finance for changes to bring to the members' attention:
  - Prepare draft responses to any Government Accounting Standards Board (or other regulatory body) invitations to comment.
  - Work with Jill Walker and the League to disseminate e-bulletins regarding notices of accounting authoritative updates and participation invitations.
  - Work with the League to provide input on pending legislation.
2. Monitor the Listserv activity and responded to unanswered questions
3. Update reference materials:
  - Basic Government Resource Manual
  - Committee Manual
4. Publish articles for newsletter.
5. Selection of Technical Resources and Legislative sub-committee chairs.

#### **Recommended Action:**

For review and approval (or just review, for information, etc.).

*Derek Noonan*

Name

6/12/23

Date

[illegible]

**NEXT MEETING:**

August 11, 2023 at 9:00 am, location TBD

[illegible]