

Florida Government Finance Officers Association SCHOOL OF GOVERNMENTAL FINANCE

October 15-19, 2018

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

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

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

WHAT SESSIONS ARE BEST FOR YOU?

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

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

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

You may register for either or both sessions.

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

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

CPE CREDIT

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

NETWORKING OPPORTUNITIES

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

IMPORTANT

Presentations:

The FGFOA does not print session presentation hand-outs. They will be posted on the 2018 SOGF app and on the mobile version of the app as soon as they are received from the presenters. If there is not a presentation posted for a session or speaker, then we have not received it from the speaker. While we encourage speakers to send in their presentations in advance, we do not always receive them.

Session and Speaker Evaluations:

Feedback from attendees on the quality and diversity of the FGFOA School of Governmental Finance helps to determine future school programs. Please remember to complete the online surveys through the 2018 SOGF app. All surveys will be located only on the SOGF app.

Self-Scanning Stations:

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

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

MONDAY, OCTOBER 15

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

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

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

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

Hospitality Suite – Sports Night – 7:00 p.m. - 11:00 p.m.

Join us for a fun filled sports themed night as we watch the game on the big screen! We will have chicken wings, snacks, beer, wine and a raffle (you must be present to win). If you don't want to watch the game, you can be a part of the game as we battle outside with a fun filled game of corn hole. Don't forget to wear your favorite sports attire!

TUESDAY, OCTOBER 16

Zumba – 6:15 a.m.

Join Nicole Gasparri for an exhilarating Zumba class.

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

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

Hospitality Suite – Leadership Networking – 7:00 p.m. - 10:00 p.m.

Join us for a chance to network with friends (old and new ones) and learn more about the FGFOA leadership program. If you just want to relax and enjoy a drink... that is fine too. We will have light snacks, beer, wine and a raffle (you must be present to win).

WEDNESDAY, OCTOBER 17

Golf – 7:00 a.m.

There is no golf tournament scheduled, but that won't stop the dedicated players. There will be an informal gathering at 7:00 a.m. on Wednesday for any golfer eager to play at the PGA National Resort and Spa. If you plan to join in the fun contact Debbie Sileo at debbie.sileo@claycountygov.com.

Hospitality Suite – Ice Cream Social – 7:00 p.m. - 10:00 p.m.

Come cool down after classes and join us for an ice cream social. Great opportunity to relax, talk with friends and join a variety of ice cream bars. We will also have games and a raffle (you must be present to win).

THURSDAY, OCTOBER 18

SOGF 2018-2019 Committee Luncheon – 11:40 a.m. - 10:00 p.m.

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

Hospitality Suite – CGFO Networking – 7:00 p.m. - 10:00 p.m.

Join us for a chance to network with friends (old and new ones) and learn more about the FGFOA CGFO program. If you just want to relax and enjoy a drink... that is fine too. We will have light snacks, beer, wine and a raffle (you must be present to win).

For more information about the 2018 School of Governmental Finance, contact FGFOA at (850) 701-3618 or email kpastula@flicities.com.

2018

SCHOOL OF GOVERNMENTAL FINANCE COMMITTEE

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Sharon Almeida, City of Lantana

Mark Ben-Asher, City of Florida City

Sheila Bhula, City of Holly Hill

Jan Brewer, Manatee County BOCC

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John Grady, Public Trust Advisors

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Cody Walden, City of Tallahassee

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Regional Transportation Authority

Tammy Wilson, Citrus County School
Board

Katherine Woodruff, Clerk of the
Circuit Court and County Comptroller

BOARD LIAISON

John McKinney, City of Holly Hill



CGFO REVIEW COURSES AND TESTING

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



TENTATIVE SCHEDULE

MONDAY, OCTOBER 15

7:00 a.m. - 4:45 p.m.

Registration Desk Open

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

Continental Breakfast

7:15 a.m. - 7:45 a.m.

First-Time Attendee Orientation

8:00 a.m. - 4:40 p.m.

Introduction to Governmental Accounting "Boot Camp" Day One

Separate Registration and Fee Required

Basic/Intermediate

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

Where to Begin When You Have to Cut your Budget

Speaker: *Linda Davidson*, CGFO, CPA, CPFO, Finance Director, City of Boca Raton

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

It's not easy, but sometimes it's necessary. How to determine what budget cuts are feasible when upper management deems it necessary.

Mechanics of a Retirement Program

Speakers: *John McKinney*, Finance Director, City of Holly Hill and *Rodney Walton*, Account Executive, Florida League of Cities

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

What is a retirement program? In this session, you will learn what a retirement program is, the different types and how they are managed. We will also cover the Florida Statutes that address retirement programs.

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

Refreshment Break

10:00 a.m. - 11:40 a.m.

Basic Governmental Accounting

Speaker: *Racquel McIntosh*, CPA, Audit Partner, Grau & Associates

CPE Credits: 2 hrs. – AA

Level: Basic/Intermediate

This introductory session will include topics that accountants new to governmental accounting need to know. The topics covered will include fund accounting and the basics of accounting and measurement focus for the various types of funds and double-entry accounting with examples of entries for assets, liabilities, expenditures and revenues.

How to Build a Tool Box for Fixed Income Investing

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

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

Everything you need to know to understand the characteristics of various investments, the latest and greatest investments, and understanding the Wall Street lingo.

11:40 a.m. - 1:00 p.m.

Lunch Break (*lunch on own*)

1:00 p.m. - 2:40 p.m.

Building a Better Budget Process

Speakers: *Tyler Thompson*, Management Analyst, City of Largo and *Will Payne*, Management Analyst, City of Largo

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

In this session, we will explore a city's experience moving from a relatively disorganized paper and spreadsheet-driven budget process to utilizing collaborative technology to save time, reduce mistakes and transform the budget office.

Cybersecurity: An Ever-Changing Landscape

Speaker: *Mike Taylor*, CGCIO, Associate Director – Infrastructure, Florida League of Cities

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

This session will cover elements of security, including best practices and layers of security; common threats, such as social hacking, phishing, malware, and physical security; and security in local government.

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

Refreshment Break

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

Leadership

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

CPE Credits: 2 hrs. – BEH

Level: Basic/Intermediate

Are you ready to make a difference? This session is for all the great leaders out there and for those who want to become great leaders! Find out who you are in the world, how it impacts others and how you can make a difference every single day. “I’ve learned that people will forget what you said, people will forget what you did, but people will never forget how you made them feel. Treat people well and always do your best.” – Maya Angelou

Estimating Revenues

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

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

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

4:40 p.m. - 6:00 p.m.

Emerging Leaders Network Event

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

Hospitality Suite Open – Sports Night

Come by to have some snacks and watch Monday Night Football!

TUESDAY, OCTOBER 16

6:15 a.m.

Zumba

Join Nicole Gasparri for an exhilarating Zumba class.

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

Continental Breakfast

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

Registration Desk Open

8:00 a.m. - 4:40 p.m.

Introduction to Governmental Accounting “Boot Camp” Day Two

Separate Registration and Fee Required

Basic/Intermediate

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

Moving to the Cloud: What You Need to Know

Speaker: *Curtis McCallister*, Manager of Technology Solutions, James Moore & Co.

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

What does it mean to be “in the cloud” when it comes to your data? Curtis McCallister, manager of technology solutions at James Moore & Co., will discuss the basics of cloud computing, what to consider before making the move, the process involved in moving, and common hurdles, barriers and pitfalls in moving to the cloud.

Debt for the Here and Now – The Post Tax Reform Municipal Market: Embracing Change, Discovering Opportunity

Speaker: *Natalie Sidor*, Managing Director, Public Resources Advisory Group

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

The Tax Cuts & Jobs Act was passed by Congress in December 2017 and represents the first major modifications to U.S. tax law in over 30 years. The tax bill immediately resulted in major changes to the municipal bond market, supply and investor demand. Since the beginning of 2018, the Act has forced municipal market participants to not only embrace change but also take advantage of new opportunities. Join us as we explore all the changes and opportunities of this act.

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

Refreshment Break

10:00 a.m. - 11:40 a.m.

Strategic Plan, Capital Plan and Operating Budget: Tying it all Together

Speaker: *Bryan Cahen*, MPA, Budget Director, City of Weston

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

Does your organization have a strategic plan, a capital plan and an operating budget document? Are they linked together? Are they three separate documents? What should be in each? This session will explore these questions, the various documents and case studies.

Emerging Issues in Accounting and Financial Reporting

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

CPE Credits: 2 hrs. – AA

Level: Basic/Intermediate

Governmental accounting and financial reporting is complex and changes rapidly. Government accounting professionals are responsible for staying current with the latest developments at the Governmental Accounting Standards Board (GASB) to ensure that their accounting skills are sharp enough to meet current requirements and comply with Generally Accepted Accounting Principles (GAAP). Do we ever take the opportunity to look at emerging issues in front of us? At the end of this session, the participant should be able to recall emerging accounting and financial reporting issues impacting our profession and identify strategies to prepare for changes on the horizon.

11:40 a.m. - 1:00 p.m.

Lunch Break (*lunch on own*)

1:00 p.m. - 2:40 p.m.

Sexual Harassment – What Is It, and What Do I Do If Reported?

Speaker: *Alison F. Smith*, Partner, Weiss Serota Helfman Cole & Bierman

CPE Credits: 2 hrs. – BEH

Level: Basic/Intermediate

What is sexual harassment? How do you identify sexual harassment, and what should be done when it is reported? The Civil Rights Division of the Department of Justice announced an initiative to combat sexual harassment in the public-sector workplace. This division is responsible for the enforcement of Title VII of the Civil Rights Act of 1964 against state and local government employers. This session will provide information on how to avoid DOJ entanglements regarding sexual harassment in the public sector.

OPEB GASB 74 and 75

Speaker: *Mark White*, CPA, Audit Partner, Purvis, Gray & Company

CPE Credits: 2 hrs. – AA

Level: Basic/Intermediate

This session will focus on everything you need to know about the new GASB OPEB standards. The new standards will be compared and contrasted to what we already know from implementing the GASB Pension Standards (67/68) as well as similarities and differences with the existing GASB OPEB standards (43/45).

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

Refreshment Break

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

Implementing a Multiple Duration Investment Program, and the Risks and Benefits of each Strategy and Fixed Income Investment Strategies in a Rising Rate Environment

Speakers: *John Grady III*, CTP, Managing Director, Public Trust Advisors and *Jeff Kern*, Vice President, Business Development and Client Advisory Services, Water Walker Investments

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

Explore investment strategies in the current rising rate environment. Hot topics include duration, total return and how bond prices move to changes in interest rates. We will also look at historical and current interest rates and everyone's favorite: yield curves.

Best Practices in Debt Management

Speaker: *Steven W. Eaddy*, Sr. Vice President, *Lourdes Reyes Abadin*, Managing Director, and *Cristina Zeinali*, Vice President, Estrada Hinojosa & Co., Inc.

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

This session will provide an update on the options in debt financing for capital projects, a discussion of the key players on a financing team and their roles and responsibilities, and information on how to avoid some common mistakes.

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

Welcome Reception

7:00 p.m. - 10:00 p.m.

Hospitality Suite Open – Leadership Networking

WEDNESDAY, OCTOBER 17

7:00 a.m.

Golf

There is no golf tournament scheduled, but that won't stop the dedicated players. There will be an informal gathering at 7:00 a.m. on Wednesday for any golfer eager to play at the PGA National Resort and Spa. If you plan to join in the fun contact Debbie Sileo at debbie.sileo@claycountygov.com.

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

Continental Breakfast

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

Registration Desk Open

Basic/Intermediate

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

Fundamentals of Single Audit/Yellow Book

Speaker: *Jeff Wolf*, CPA, Audit Manager, Moore Stephens Lovelace, P.A. CPAs & Advisors

CPE Credits: 2 hrs. – AA

Level: Basic/Intermediate

What is a single audit? What is the Yellow Book? This session will cover the fundamentals of a single audit, the uniform guidance and the yellow book as well as a brief overview of the proposed updates to the Yellow Book.

The TRIM Process

Speaker: *Diane M. Smith*, MA, CGFO, Budget Manager, Alachua County

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

The Truth in Millage (TRIM) process is the most important topic that Budget staff need to understand. This class will cover step by step, everything you need to know from beginning to end. There will be an interactive exercise to reinforce everything you have learned.

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

Refreshment Break

10:00 a.m. - 11:40 a.m.

Fraud and Internal Controls

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

CPE Credits: 2 hrs. – TB

Level: Basic/Intermediate

This course will cover the five components of internal control. We will also discuss fraud that has occurred in governmental accounting, places where fraud is most likely to occur and the various internal controls that can be implemented to mitigate the potential for fraud.

Successful Collaboration

Speaker: *Kimberly Gibbons*, SPHR, SHRM-SCP, IMPA-SCP, Village of Wellington

CPE Credits: 2 hrs. – BEH

Level: Basic/Intermediate

Participants will be given a definition of collaboration and suggestions for when collaboration is the best approach. Additionally, supervisors and emerging leaders will learn when collaboration may not be the best avenue. What are the key characteristics and skills of effective collaborators? This interactive session will not only identify challenges to such partnerships but will also address methods that facilitate successful collaboration.

11:40 a.m. - 1:00 p.m.

Lunch Break (lunch on own)

Intermediate/Advanced

1:00 p.m. - 2:40 p.m.

Emergency Management – Disaster Recovery Accounting

Speakers: *Donald Kunish*, Deputy Director, Tetra Tech and *Erin Thomas*, Emergency Management Specialist, Hernando County Emergency Management

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

This session will discuss the challenges and best practices to develop financial controls for accounting and reporting to maximize funding opportunities and minimize potential claim disputes with the Federal Emergency Management Agency (FEMA). This session will offer the perspectives of a consulting firm and local government.

It's Expensive, but It Is Part of the Capital Budget

Speaker: *Peter Lear*, CPA, CGMA, City Manager, City of North Port

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

Capital budgets are important in governmental budgets because projects are often big, expensive and permanent. But what about the ones that are on the cusp?

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

Refreshment Break

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

Arbitrage Rebate Compliance Basics

Speaker: *Katia Frock*, Director, Arbitrage & Tax Compliance Group, PFM Asset Management, LLC

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

A timely overview of arbitrage rebate and yield restriction requirements per IRS Section 148. Highlights include how arbitrage is computed, the exceptions to arbitrage including spending exceptions, filing requirements, and the payment and refund process. The dual compliance requirement and the distinction between arbitrage rebate and yield restriction will also be explained.

Budgeting for Priorities

Speaker: *Tommy Crosby*, CPA, Assistant County Manager for Budget & Fiscal Services, Alachua County

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

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

7:00 p.m. - 10:00 p.m.

Hospitality Suite Open – Ice Cream Social

THURSDAY, OCTOBER 18

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

Continental Breakfast

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

Registration Desk Open

Intermediate/Advanced

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

Working with Millennials – Multigenerational Workforce

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

CPE Credits: 2 hrs. – BEH

Level: Intermediate/Advanced

The landscape of the workforce is changing, and managers often wonder how to address inter-generational dynamics. Within this presentation, general groups will be defined (World War II Generation, Baby Boomer Generation, Generation X and The Millennials) and workplace characteristics of each generation will be detailed. In addition to considering the challenges, principles of managing each generation will be provided. Myths versus realities will be discussed. Finally, best practices will be offered so that managers learn to value every generation and utilize the strengths germane to each group.

Reporting and Disclosure Errors and Common Financial Statement Deficiencies

Speaker: *Derek Noonan*, CPA, Audit Supervisor, Auditor General and *Sherry Walker*, Assistant Finance Director, City of Cooper City

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

What are we getting right, and what are we getting wrong? In this session, the Florida Auditor General's Office will discuss the most common audit findings and deficiencies, and a reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting will discuss the most common errors found in the reports submitted for this award.

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

Refreshment Break

10:00 a.m. - 11:40 a.m.

What Emergency Management Needs from Finance

Speakers: *Steve Hynes*, City of Delray Beach, *Laura Thezine*, CPA, Assistant Finance Director, City of Delray Beach, and *Nicole Gasparri*, CGFO, Organizational Program Manager, City of Boca Raton, FGFOA Board of Directors

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

Living and working in Florida requires all citizens to be aware of potential disasters. But from Hurricane Andrew to Hurricane Irma, the government has made a lot of positive changes. As finance professionals, we all need to understand the important roles and responsibilities the Finance Department is expected to play during a disaster. Get your city, county or other governmental entity prepared by hearing from this panel of experts on what Emergency Management needs from finance professionals in advance of the storm, during the storm and post-storm.

Communicating the Portfolio Proactively

Speaker: *Ben Finkelstein*, CFA, Managing Director/Public Funds, Cantor Fitzgerald

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

No topic seems to tongue-tie a public portfolio manager more than having to explain, defend, or rationalize why a portfolio reported a loss. Session will coach participants in how to defang the various criticisms that surround portfolio losses.

11:40 a.m. - 1:00 p.m.

Lunch Break (lunch on own)

11:40 a.m. - 1:00 p.m.

SOGF Committee Luncheon (SOGF Committee Members Only)

1:00 p.m. - 2:40 p.m.

Intermediate Governmental Accounting

Speaker: *John Hulsey*, CGFM, CPFO, Carl Vinson Institute of Government, University of Georgia

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

In the private sector, businesses are motivated by profit and focus much of their attention on the bottom line or measures/ratios such as earnings per share. However, in the public sector, governments are focused on achieving budgetary equilibrium and demonstrating compliance at the legal level of control. To that end, governments use fund accounting. Fund accounting is a tool that governments use to emphasize accountability over profitability. In this session, we will explore the fund-level and governmentwide statements required by GASB Statement No. 34.

Cultivating Decision-Making Strategies

Speakers: *Caryn Gardner-Young*, Assistant City Manager, City of Delray Beach, *Kim Ferrell*, CPA, CGFO, CPM, Finance Director, City of Delray Beach, and *Max Lohman*, Lohman Law Group, P.A.

CPE Credits: 2 hrs. – BEH

Level: Intermediate/Advanced

Decision-making may be characterized through basic categories: consensus, intuitive (quick decisions), democratic versus autocratic, and participative. Decisions in most companies involve managers at all levels. Management must consider the time involved and the overall impact on the group. No strategy is perfect, but this session will help management make quality decisions for the good of the organization.

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

Refreshment Break

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

GASB 86, 87 and 88 Leases & Other Debt Issues

Speaker: *Stephen W. Blann*, CPA, CGFM, CGMA, Rehmann/Robson, LLC

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

The Governmental Accounting Standards Board (GASB) recently released three new standards related to long-term debt: GASB 86, GASB 87 and GASB 88. This session will explore the specifics of these three new standards and consider some of the practical challenges facing those who must implement them.

Budgeting for Long-Term Capital Projects

Speaker: *Jan Brewer*, CPA, CGMA, Financial Management Director, Manatee County

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

Where is the money coming from, and is there significant cash flow? How to budget for long-term capital and not go broke.

7:00 p.m. - 10:00 p.m.

Hospitality Suite Open – CGFO Networking

FRIDAY, OCTOBER 19

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

Continental Breakfast

7:30 a.m. - 12:00 p.m.

Registration Desk Open

Intermediate/Advanced

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

The Intersection of Data, Analytics, Automated Controls, and Fraud Prevention and Detection

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

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

In this session, we will explore fraud risks that could affect your local government through a series of case studies. Specifically, we will identify actual instances of fraud that have occurred and learn about internal control activities that could have been in place to prevent the fraud from occurring or at least detect the malfeasance earlier. Additional focus will be given to automated controls, use of data analytics and other audit considerations.

Revenue Administration

Speaker: *Linda McDermott*, Budget Manager, City of West Palm Beach

CPE Credits: 2 hrs. – AA

Level: Intermediate/Advanced

This session will familiarize you with the types of revenues that governments typically generate, how to account for them and the history behind those revenues. In addition, you will learn about current trends in governmental revenue administration. As you progress through each of the lessons, you will be challenged with self-test questions and interactive exercises.

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

Refreshment Break

10:00 a.m. - 11:40 a.m.

Effective Utility Management – Financial Focus and Financial Sustainability

Speaker: *Thierry Boveri*, CGFM, Utility Rate Consultant, Public Resources Management Group, Inc.

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

This session will provide an overview of EUM concept and financial viability. We will discuss concepts and self-assessment of: a) Do revenues support life-cycle costs; b) Best approaches to sustainable capital reinvestment (e.g. long-term debt vs. pay-go funding); c) Adequacy of cash reserves and credit worthiness; d) Linking finance to operational and infrastructure resiliency; and e) Linking finance to affordability and predictability of rates.

Records Management

Speakers: *Jay Grewe*, Smarsh, Inc. and *Katie Roundtree*, CPA, CPFO, Finance Director, Northern Palm Beach County Improvement District

CPE Credits: 2 hrs. – TB

Level: Intermediate/Advanced

The State of Florida Public Records Law is one of the most comprehensive in the entire country. The Florida Public Records Law requires all public agencies/officials to establish and maintain a records management program. This session will delve into what a records management program is, what content must be retained and for how long. Such content includes documents, email, text communication and more. We will also discuss the misunderstandings of open records laws and the common best practices of a records management program.

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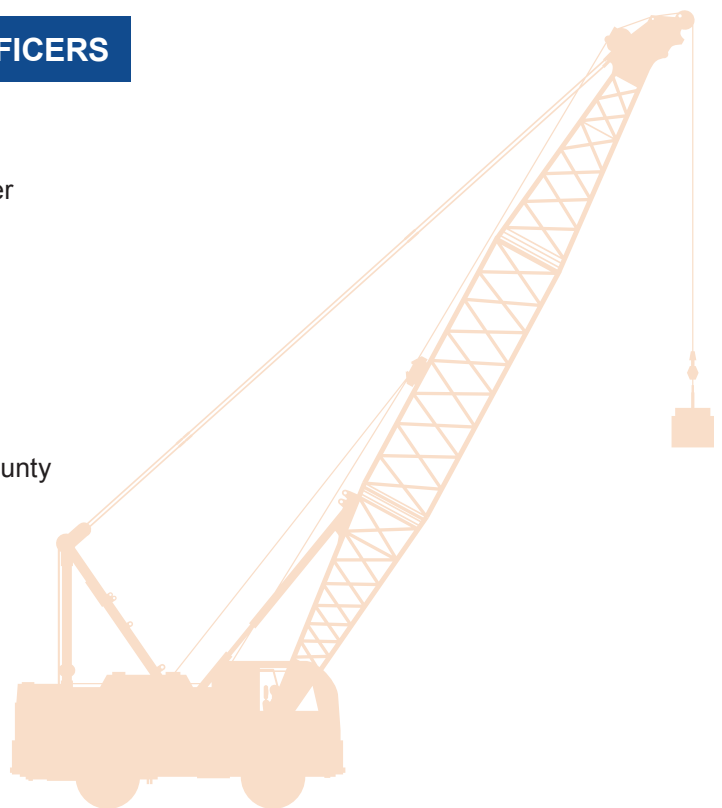
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Please join us at:

PGA National Resort and Spa
400 Avenue of the Champions
Palm Beach Gardens, FL 33418
(844) 821-0028

ROOM RESERVATIONS – IMPORTANT PLEASE READ

Once your registration payment is received, you will be sent the hotel reservation information. Please note that the PGA National Resort and Spa's reservation cut-off date is September 21, 2018. The rate is \$139.00++/night (run-of-resort view) and \$145.00++/night (run-of-deluxe view). The resort fee has been waived (\$25.00 value). Self-parking at the hotel is free; valet parking is \$30 per night.

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

We apologize in advance for any inconvenience this may cause, but we sincerely hope that this policy will enable more of our registrants to stay in the host hotel. Remember that we are unable to guarantee reservations for anyone, nor the exact date on which the hotel block will sell out, so please register early.

DRIVING DIRECTIONS TO PGA NATIONAL RESORT AND SPA

From Palm Beach International Airport: Head east on Turnage Boulevard. Merge onto I-95 N via the ramp to West Palm Beach. Take exit 79B to merge onto PGA Blvd/SR-786 W. Turn left at Fairway Drive. At the traffic circle, take the second exit onto Avenue of Champions.

From Fort Lauderdale International Airport: Upon exiting the airport, merge onto I-595 W via the ramp to I-595 W/I-95/Florida's Turnpike. Follow 595 W for approximately 5 miles and take the exit for Florida's Turnpike (a toll road) which will be on your right. Follow signs for Orlando/Florida's Turnpike North and merge onto Florida's Turnpike North for approximately 54 miles. Take exit 109 – PGA Boulevard. Turn right onto PGA Boulevard after passing through the toll plaza and turn left at Avenue of the Champions (the first light). Avenue of the Champions will take you straight to the entrance of the resort.

From Miami International Airport: Head west and turn left (signs for High Vehicle/ Parking and exit). Turn left, and merge onto Airport Expy/SR-112 E via the ramp to I-95 N/Beaches. Take the exit onto I-95 N/SR-9A N toward Orlando. Make a slight left at Florida's Turnpike N (signs for Florida's Turnpike N/SR-826 W). Take exit 109 toward Palm Beach Gardens. Keep right at the fork; follow signs for SR-786 W/SR-710/PGA National/ Motorsports Park. Merge onto PGA Blvd/SR-786 W. Turn left at Avenue of the Champions.

From Orlando: Take I-4 West toward Tampa. Take exit 77 to Florida's Turnpike South toward Miami. Follow Florida's Turnpike South to exit 109 – PGA Boulevard. Turn right onto PGA Boulevard after passing through the toll plaza and turn left at Avenue of the Champions (the first light). Avenue of the Champions will take you straight to the entrance of the resort.



REGISTRATION FORM

Registration is also available online at www.fgfoa.com, or you may return your completed registration form with fees to FGFOA School of Governmental Finance, c/o Florida League of Cities, P.O. Box 1757, Tallahassee, FL 32302. Checks should be payable to FGFOA. Only Visa, MasterCard and American Express will be accepted. Unless full payment accompanies this form, advance registration will not be processed. The early registration deadline is September 17, 2018. The deadline for pre-registration is October 5, 2018, or register on-site after that date.

(NOTE: The hotel reservation cutoff date is September 21, 2018. We encourage you to register prior to this date to receive your housing form. See page 11 for more details.)

PLEASE TYPE OR PRINT CLEARLY, ONE FORM PER REGISTRANT

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

Title _____ Affiliation _____

Mailing Address _____

City, State, Zip _____

Work Number _____ Email Address _____

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

PAYMENT AND CLASS ROSTER MUST ACCOMPANY EACH REGISTRATION.

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

Registration Type	Active Member	Associate Member	Non-Member	After 9/17/2018 Add
Basic Only	\$260	\$325	\$385	\$40
Intermediate/Advanced Only	\$250	\$310	\$365	\$40
Entire Week	\$400	\$525	\$640	\$40

Total Amount Due: \$ _____

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

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

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

Cancellations must be received and confirmed in writing by 5:00 p.m. on Friday, October 5, 2018, to entitle a registrant to a refund of registration fees. A \$40 administration fee will be deducted from all refunds; substitutions are encouraged.

Office Use Only

Payment Received _____ Check # _____ Date Received _____ Amount _____



COURSE SELECTION FORM

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

Basic/Intermediate

Monday, October 15

7:15 a.m. - 7:45 a.m.

____ First-Time Attendee Orientation

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

____ Where to Begin When You Have to Cut Your Budget (2 hrs. – TB)

____ Mechanics of a Retirement Program (2 hrs. – TB)

10:00 a.m. - 11:40 a.m.

____ Basic Governmental Accounting (2 hrs. – AA)

____ How to Build a Tool Box for Fixed Income Investing (2 hrs. – TB)

1:00 p.m. - 2:40 p.m.

____ Building a Better Budget Process (2 hrs. – TB)

____ Cybersecurity: An Ever-Changing Landscape (2 hrs. – TB)

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

____ Leadership (2 hrs. – BEH)

____ Estimating Revenues (2 hrs. – TB)

4:40 p.m. - 6:00 p.m.

____ Emerging Leaders Network Event

Tuesday, October 16

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

____ Moving to the Cloud: What You Need to Know (2 hrs. – TB)

____ Debt for the Here and Now – The Post Tax Reform Municipal Market: Embracing Change, Discovering Opportunity (2 hrs. – TB)

10:00 a.m. - 11:40 a.m.

____ Strategic Plan, Capital Plan and Operating Budget: Tying it all Together (2 hrs. – TB)

____ Emerging Issues in Accounting and Financial Reporting (2 hrs. – AA)

1:00 p.m. - 2:40 p.m.

____ Sexual Harassment – What Is It, and What Do I do If Reported? (2 hrs. – BEH)

____ OPEB GASB 74 and 75 (2 hrs. – AA)

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

____ Implementing a Multiple Duration Investment Program, and the Risks and Benefits of each Strategy and Fixed Income Investment Strategies in a Rising Rate Environment (2 hrs. – TB)

____ Best Practices in Debt Management (2 hrs. – TB)

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

____ Welcome Reception

Wednesday, October 17

7:00 a.m.

____ Golf Tournament

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

____ Fundamentals of Single Audit/ Yellow Book (2 hrs. – AA)

____ The TRIM Process (2 hrs. – TB)

10:00 a.m. - 11:40 a.m.

____ Fraud and Internal Controls (2 hrs. – TB)

____ Successful Collaboration (2 hrs. – BEH)

Intermediate/Advanced

Wednesday, October 17

1:00 p.m. - 2:40 p.m.

____ Emergency Management – Disaster Recovery Accounting (2 hrs. – AA)

____ It's Expensive, but It Is Part of the Capital Budget (2 hrs. –TB)

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

____ Arbitrage Rebate Compliance Basics (2 hrs. – TB)

____ Budgeting for Priorities (2 hrs. – TB)

Thursday, October 18

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

____ Working with Millennials – Multigenerational Workforce (2 hrs. – BEH)

____ Reporting & Disclosure Errors and Common Financial Statement Deficiencies (2 hrs. – AA)

10:00 a.m. - 11:40 a.m.

____ What Emergency Management needs from Finance (2 hrs. – TB)

____ Don't Be at a Loss – Communicating the Portfolio Proactively (2 hrs. – TB)

1:00 p.m. - 2:40 p.m.

____ Intermediate Governmental Accounting (2 hrs. – AA)

____ Cultivating Decision-Making Strategies (2 hrs. – BEH)

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

____ GASB 86, 87, and 88 Leases & Other Debt Issues (2 hrs. – AA)

____ Budgeting for Long-Term Capital Projects (2 hrs. – TB)

Friday, October 19

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

____ The Intersection of Data, Analytics, Automated Controls, and Fraud Prevention and Detection (2 hrs. – AA)

____ Revenue Administration (2 hrs. – AA)

10:00 a.m. - 11:40 a.m.

____ Effective Utility Management – Financial Focus and Financial Sustainability (2 hrs. – TB)

____ Records Management (2 hrs. – TB)

**Schedule and speakers subject to change.*

