



## 2008-2009 FINAL COMMITTEE REPORTS

### **Ad Hoc Committee - Fiscal Survivors Seminar**

*Charlotte Dunworth, Chair*

The upcoming budget year promises to be challenging, with constraints ranging from the financial to the legislative. The ad hoc committee strived to provide local government officials with timely information and the tools needed to continue to be responsive to citizens' needs in light of budget limitations. The 8-hour seminar was held on February 19, 2009, in centrally located Altamonte Springs.

Topics covered at the one-day seminar included:

- Long-term financial planning
- Financial condition assessment
- Alternative revenue sources
- Federal funding and grants
- Communication
- Payroll
- Managing budget cuts roundtable discussion

The following speakers are to be thanked for taking time out of their busy schedules to share their knowledge and experiences:

- Shayne Kavanagh, GFOA
- Ted Sauerbeck, Office of the Auditor General
- Dan Dornan, KPMG
- Rip Colvin, Legislative Committee on Intergov't Relations
- Rob Garner, Government Consulting Service Company
- David Pollard, City of Port St. Lucie
- Prof Ed Benton, University of South Florida
- Dawn Bialy, Town of Eagle Lake
- Ray Britt, City of Palm Coast
- Steve Botelho, Sarasota County
- Richelle Sucara, Alachua County
- Jim Moye, Orange County

I would like to personally thank President Linda Davidson as well as Board Members Ted Sauerbeck, Kent Olson, Rick Helms, and Jeff Smith for their support and assistance in making this seminar a success. As always, the Florida League of Cities staff: Jeannie Garner, Penny Mitchell, and Kelly Davis – was instrumental in coordinating the location and materials for the seminar.

Thank you everyone!

In order to continue to provide educational and CPE opportunities to members, the FGFOA is considering presenting a similar seminar next year and possibly making the information available on the web or via CD to members unable to attend the live seminar due to travel restrictions.

## **Certification Committee**

*Karen Simpson, Chair*

The year is coming to an end with several accomplishments in the CGFO Certification. This year saw the implementation of the online renewal process. Now, a CGFO needing to renew their certification can submit the renewal form online. Don't forget to retain your CPE documentation in the event that your renewal is randomly selected for the audit process. The ethics exam will be the next to go online. This is in the final testing stages and will be available for the 2009 renewals. Thanks to the IT department and the committee for their successful efforts in implementing these new systems.

The Committee began offering review classes via video through the local chapters. These review classes were recorded during the Spring Review Sessions in 2007 and have been made available to the local chapters to use at their discretion. We have received favorable reviews of the videos and all comments are welcome and appreciated.

Review classes were given in November and March and the tests were given at the School of Government in November and again in March at four testing locations throughout the state including a new one in Pensacola. The review classes were well attended at both sessions and about 100 people took a total of 264 tests. Congratulations to our 18 new CGFO's:

Sharon Bell, St. Lucie County - SB  
Marie Bouloy, City of Port St. Lucie  
Cheryl Bouton, Fort Pierce Utilities Authority  
Francisco Catalan, City of Winter Park  
Mary Felton, Volusia County  
Richard Iavarone, Palm Beach County  
Stephen Milford, City of Gulf Breeze  
Theresa Ott, City of Oviedo  
Daniel Priscott, Eighth Judicial Circuit  
Lois Ann Priscott, Alachua County Clerk of Circuit Court  
Christopher Quinn, City of Palm Coast  
Jamie Roberson, Osceola County - PA  
April Shuping, City of Gainesville  
Kathy Stracuzzi, City of Port St. Lucie  
Jon Svendsen, Brevard County - SO  
Christine Tenney, City of Fort Myers  
Allison Williams, City of Miami Beach  
Katie Yanke, City of Miami Beach

Congratulations to our 2009 CGFO of the Year:

*To be announced at the Tuesday Business Luncheon*

I would like to thank the instructors for the review sessions for their time, effort and commitment in teaching these review classes. The instructors include: Bill Rotella, Charles Holland, John McKinney, Donna Wright, Karen Simpson, Mary Lou Pickles and Barry Skinner. My appreciation also goes out to all the committee members for their hard work and dedication to ensuring the continued quality and professionalism in the CGFO Certification program and Kelly Davis at FGFOA for all her administrative help. I would encourage everyone who has not achieved the CGFO certification, to visit <http://www.fgfoa.org/cgfo/default.aspx> for more information on the program.

## **Conference Host Committee**

*Bonnie Wise, Chair*

*Catherine Edwards, Vice-Chair*

The Conference Host Committee was delighted to return to the Tampa Marriott Waterside for this year's Annual Conference.

Linda Davidson, FGFOA President, joined our first meeting in June in Tampa where committee chairs assumed leadership roles, ideas were exchanged and timelines developed. We focused on planned events that would provide great networking opportunities that were fun and energetic, while keeping with the FGFOA Board's theme, "Participation". Ultimately, the motto "Participate – Your Time and Talents are Treasures!" was created to encompass this principle.

The Pre-Conference activities began on Sunday, May 31, with a tour of Raymond James Stadium, home of the Tampa Bay Buccaneers. Participants of all ages were able to get some exercise while touring the Stadium including a first-hand look at a locker room, the Press Box and the Pirate Ship. For golf enthusiasts, a tournament was held at the Westchase Golf Club. Both activities offered conference delegates an opportunity to stretch their legs before the long hours of specialized subjects.

At the end of the day, Association Night offered the opportunity to network with delegates and exhibitors. A treasure hunt was created that allowed participants to navigate the Exhibitor Hall to find the treasure that exhibitors offer. A good time was had by all and a few lucky treasure seekers received prizes for their sparkling participation.

The Hospitality Suite provided the perfect place to meet new and old acquaintances. Operating Saturday through Monday from 7:30 until 11:30 p.m. and Tuesday from 9:00 until midnight, participants were able to relax with games and listen to the jukebox after a long day of educational sessions.

The opening day ceremony on Monday began with the Tampa Fire Rescue Honor Guard and the singing of our nation's anthem by 7<sup>th</sup> Grade Tampa Preparatory School student, Esther Schneider. Tampa City Council Chairman, Tom Scott presented the invocation and welcomed delegates back to Tampa. This set the stage for our keynote speaker, Florida's Chief Financial Officer, Alex Sink. Given the extreme financial pressures on local government as well as the recent conclusion of the legislative session, her speech was timely and relevant.

The Tuesday night event is set to transport participants to the continent of Africa a.k.a. Lowry Park Zoo. Conference delegates and their families are able to tour the Zoo while encountering various animals and enjoying a delicious dinner in the new Safari Lodge. What better way to get to know your fellow finance professionals than to ride a camel together? The Zoo will provide the atmosphere for meeting new people, building relationships and exchanging ideas.

We would like to thank all of the many volunteers and our fabulous Host Committee. We appreciate your participation and for wearing your volunteer beads proudly. Your Time and Talents are Treasures!

A special thanks to our sub-committee chairs:

Golf/Sports Chair—Jeanette Baker

Tuesday Night Event Chair—David Flatt

Association Night Chair—Sarah Koser

Hospitality Suite Chair—Steve Moskun

Volunteer Chair—Mary Karayaines

Theme/Logo/Welcome Bags Chair—Fred Belzel

Presidents Reception Chair—Lee Huffstutler

We wish to thank our FGFOA President, Linda Davidson for providing support and guidance throughout the process, as well as Diane Reichard our FGFOA Board Committee Liaison. Diane not only provided us input from the Board, but volunteered and participated in our events. The Florida League of Cities/FGFOA staff, we thank you for the many, many tasks you performed in bringing everything together to make it happen. And finally, much gratitude and appreciation to Nicky Metzriere, Bonnie's assistant, who kept our Host Committee informed, on track, and always with a smile.

### **Conference Program Committee**

*Mary-Lou Pickles, Chair*

The purpose of the Conference Program Committee is to plan and develop the educational program at the Annual Conference by identifying a broad range of relevant topics and arranging for knowledgeable speakers. The long-range goal of the committee is to improve the quality of financial management in government units. This year because of the fiscal challenges we are all experiencing, the Board directed the committee to maintain the quality and cost effectiveness of the conference, and to add sessions related to developing the skills we need to help us survive these trying times.

At our kick off meeting in Jacksonville members volunteered to serve on one of the six subcommittees, which are broken out by major areas of responsibilities (educational tracks).

This year's tracks and their sub-chairs were:

- ◆ Accounting, Auditing, and Financial Reporting: Julia Mitts, Indian River County
- ◆ Budget and Management: Suzanne Gable, Alachua County - BCC
- ◆ Economics, Pensions, Personnel, and Risk Management: Dona Newman, City of Cape Coral
- ◆ Pre-Conference: Nicole Gasparri, City of Boca Raton
- ◆ Small Government: Hardee Ratliff, Auditor General's Office
- ◆ Treasury Management and Banking: Gary Perdew, St. Lucie County – Fire District

To help determine the topics for this year's conference, committee members reviewed the session evaluations from last year's conference as well as the post-conference survey results. Based on this analysis and direction from the Board, in addition to the usual favorites, the 2009 Annual Conference offered sessions in the following areas:

- ◆ Budgeting for outcomes
- ◆ Downsizing and maintaining strong internal controls
- ◆ Integrating budgeting and investments
- ◆ Investment training at various experience levels
- ◆ Keeping insurance and labor costs down
- ◆ Motivating employees
- ◆ Performance measures and benchmarking
- ◆ Rational budget cutting and service prioritization

This year's pre-conference seminar "Making a Difference in Your World: Learning to Lead in the Lean Times – Methods for Self Development" provided attendees with practical tools to help them improve their leadership effectiveness, action plans for personal growth, and information on succession planning in a hands-on environment .

Thanks to the efforts of many people, this year's conference offered 44 diverse educational sessions with close to 80 speakers. The committee is deeply indebted to our speakers who graciously agreed to share their expertise with us. A special "thank-you" goes to our President Linda Davidson, Barry Skinner - our Board Liaison - and the entire Board of Directors for their support, leadership, and guidance this past

year. For their invaluable “behind the scenes” contributions, we would also like to recognize Jeannie Garner, Penny Mitchell, Barbara Solis, and Kelly Davis from the Florida League of Cities. Their cheerful “can-do” attitude helped make my job a lot easier.

Last but certainly not least, I would like to extend my sincere gratitude to all the members of the Conference Program Committee and especially to the sub-chairs for their dedication, hard work, and great ideas. It has been a pleasure working with each of you and serving the Board and members of the FGFOA this past year.

**Legislative Committee**

*Kim Adams, Chair*

Legislative Policy Development

The Legislative Committee was very active this year, due to the large number of bills affecting local governments. The Committee began work by reviewing the prior year's legislative policies and determining whether each policy should be retained, modified or deleted.

The Committee spent several weeks preparing proposed legislative policies. Several joint conference calls were conducted with Board members and Committee members to hone the proposed policies into their final form.

The final Legislative Policy Document included 17 legislative policies adopted by the FGFOA Board of Directors. A listing of this year's legislative policies follows. The full Legislative Policy Document is available on the FGFOA web site.

Adopted Legislative Policies - 2009	
Article V	Bed Tax on Internet Sales of Lodging
Discretionary Surtax on Deeds	Local Business Taxes
Property Tax Restrictions	Public Service Tax on Utility Service
Revenue and Expenditure Caps	Sales Tax on Internet Transactions
Save Our Homes (SOH) Recapture Rule	Collective Bargaining for Public Safety Pension Benefits
Consultants Competitive Negotiation Act	Premium Taxes for Public Safety Pension Benefits
Sidewalk Liability	Unfunded Mandates
Public Personnel Records	Transparency
Truth in Spending	

## Legislative Visits

Several FGFOA Board members and Legislative Committee members visited selected legislators and legislative staff in Tallahassee prior to the start of the 2009 Legislative Session to make personal contacts and offer technical expertise to analyze any proposed legislation. Copies of the FGFOA Legislative Policy Document were provided to all individuals contacted. The contacts resulted in several legislators reaching out to the Committee for comments on proposed legislation during the Session.

## Legislation Monitoring and Responses

The Committee and Board monitored and discussed proposed legislation prior to the start of the Regular Legislative Session and conducted weekly conference call meetings during the Session to discuss the status of relevant legislation. Several letters were sent and phone calls were made to Legislators and legislative staff during the Session to provide further analysis of proposed legislation.

A listing of the legislation that was monitored and responded to by this year follows. A full summary of activities related to the legislation is available on the FGFOA web site.

Legislation Monitored and Responded to During the 2009 Legislative Session	
Revenue Caps (TABOR)	"Save Our Homes" Recapture
Impact Fees Burden of Proof	Assessment Growth Cap on Non-homestead Property
First Time Home buyers Exemption	Transparency in Government Spending
Financial Audits (Truth in Spending)	Local Government Financial Emergencies
County Court Services	Fire Rescue Surtax
Public Construction	Traffic Accident Response Fees

## Looking Ahead

Several proposals introduced this year that failed will likely be reintroduced next year. Many members of the Florida Legislature continue to believe that local government tax reduction efforts must be continued. For example, the proposed Constitutional Amendment regarding revenue caps (TABOR) is likely to be re-introduced next year, based upon the incoming leadership.

Many Legislators also believe that local government fees represent a form of hidden taxation that must also be reduced through legislative restrictions. The FGFOA will remain committed to taking a positive, proactive role in following legislative initiatives and providing detailed analysis of impacts on local governments and their citizens.

## Acknowledgements and Appreciation

Much appreciation is expressed to Legislative Committee members for their hard work this year. One of the most difficult aspects of the Committee is having to respond quickly to legislative proposals, which sometimes requires members to rearrange their schedules at the last minute. Everyone's flexibility and rapid responses to requests are greatly appreciated.

Special appreciation is expressed to President Linda Davidson and the entire FGFOA Board of Directors for their participation in legislative policy development and in preparing written responses to proposed legislation during the Session. The entire Board took a close, personal interest in working with the Committee prior to and throughout the Legislative Session. Our Committee's policies and written responses were clearer and more effective because of the Board's involvement.

Appreciation is also expressed to the Florida League of Cities administrative staff and lobbyists for their assistance in interpreting proposed legislation, for updating the Committee on the progress of legislation and for disseminating the Committee's responses to Legislators and Legislative Staff. The Committee's work could not have been completed this year without their assistance.

### **FGFOA Legislative Committee Major Bill Summary 2009 Regular Legislative Session**

This is a summary of the major bills the Legislative Committee worked on during the 2009 Legislative Session, including the bills' status and possible future actions. Most background information was taken from the Florida League of Cities Legislative Bulletin, Volume 35, Issue 10 at:  
<http://www.floridaleagueofcities.com/LegislativeBulletin.aspx>

In summary, "It (2009) was the best of times; it was the worst of times." *Charles Dickens.*

The good news is that much of the finance-related legislation introduced this year that would have negatively affected local governments failed. The bad news is, several bills passed that will impact local governments and most of the legislation that failed this year is expected to be reintroduced next year.

### **Firefighter and Police Officer Pension Plans – Effective July 1, 2009**

CS/CS/CS/HB 5 (Hooper) and CS/SB 538 (Baker) modify chapters 175 and 185 regarding the process for terminating a pension plan, which potentially increases the costs to local governments. Also increases the authorized investment in foreign securities to 25%. The bill would have provided a 2-year relief period allowing cities to use non-committed insurance premium tax revenues to pay for current benefits, but this provision was removed before passage.

The FGFOA adopted one policy regarding expanding the use of premium taxes for any pension related cost and one policy regarding leaving collective bargaining within the purview of local governments.

### **Fire Rescue Surtax – Effective July 1, 2009**

CS/HB 365 (Hooper) and CS/CS/SB 1000 (Fasano) authorize counties to levy a discretionary sales tax of 1% for emergency fire and rescue services. After the passage of the ordinance and the development of an inter-local agreement for participating local governments, the surtax must be approved by referendum. In order to be valid, the inter-local agreement must be entered into by the majority of fire rescue providers in the county. Participating governments must reduce ad valorem tax collections by an amount of revenue estimated to be collected under the surtax.

### **Impact Fees Burden of Proof - Effective July 1, 2009**

CS/CS/HB 227 (Aubuchon) and CS/SB 580 (Haridopolos) places the burden of proof on local government in an impact fee challenge, changes the standard of review to the preponderance of the evidence and remove any deference to the local government's decision. HB 227 originally included a 2-year freeze on impact fee increases, but exempted fees that are indexed to CPI or tiered.

The FGFOA did not adopt a policy, but comments were provided to legislators regarding the detriments of this legislation, which may have influenced removal of the 2 year freeze.

HB 227 passed (the bad news), but the 2 year freeze was removed (the good news). The FLC has requested a veto from the Governor as an Unfunded Mandate, because the bill only received 26 votes (27 votes are required to pass an Unfunded Mandate). This bill initially targeted school impact fees, but will ultimately affect all local governments.

### **Traffic Accident Response Fees – Effective July 1, 2009.**

CS/SB 2282 (Bennett) and CS/HB 1043 (Thompson, N.) prohibits cities and counties from charging accident response fees for the provision of law enforcement, fire, or other emergency responder services, excluding charges for hazardous materials clean-up and ambulance services.

### **Public Construction – Effective October 1, 2009**

CS/SB 616 (Haridopolos) and CS/CS/HB 611 (Hukill). The bills require local governments to competitively bid any project to construct or improve any public building or project in excess of \$300,000 and \$75,000 for electrical work. Local governments may utilize their own work force and equipment under a variety of specific circumstances including maintenance and repair. The terms "maintenance" and "repair" are specifically defined to limit the types of projects that can be undertaken by a local government outside the bidding procedures. Airports, ports and public transit systems owned by local government entities are exempt.

**Transparency in Government Spending – Passed, but no effective date provided, pending further review and policy development.**

CS/CS/SB 1796 (Alexander) and CS/CS/HB 971 (Hukill) provide that the Governor and the Legislature must establish a searchable website for the posting of government budgets and requires the Joint Legislative Auditing Committee to develop a plan to determine what, if any, local government financial reports should be included on the searchable website.

Cities with a website would be required to provide a link to the searchable budget website. Cities with populations of less than 10,000 would be exempt.

The FGFOA adopted a policy supporting reasonable and cost-effective transparency provisions.

Status - The Joint Legislative Committee on Auditing was tasked with developing implementation policies that would be reviewed and adopted by the Legislature during the 2010 Session.

**Constitution Amendment Authorizing Assessment Growth Cap on Non-Homestead Real Property and Creating A First Time Home Buyers Exemption – (Scheduled for November 2010 ballot – will probably require 2 amendments to meet the "single subject" requirement).**

CS/CS/HJR 97 (Domino) and SB 532 (Lynn) provides a first time home buyers a property tax exemption equal to 25% of the property's just value in the first year, which is reduced 20% each succeeding year.

The FGFOA adopted a policy promoting no further changes to property tax restrictions or exemptions and provided comments to legislators regarding the detrimental effects of this legislation.

Unfortunately, legislating through Constitutional Amendments has become increasingly popular. Contrary to the prevalent populist sentiment, letting the people decide every major issue is not good public policy. As Plato once said, "If you give the populous the vote, they will vote themselves breads and circuses."

Status - Fortunately, there is significant business opposition to the Amendment, because Amendment would create an unlevel playing field for new businesses and would discourage business relocation.

### **1.35% Property Tax Caps - Failed**

HB 385 (Rivera) and SB 738 (Bennett) proposed a constitutional amendment that would have restricted the aggregate taxation of on a parcel of real property to 1.35% of the property's taxable value. Municipalities, counties, school boards and special districts would only have been able to apply 13.5 mills to any piece of property in the aggregate. The legislature would have needed to pass implementing legislation to determine how the 13.5 mills would be split between the different governments.

Status – This legislation will likely be reintroduced next year and signatures continue to be collected to place an Amendment on the ballot.

### **Financial Audits (Truth in Spending) - Failed**

CS/HB 931 (Schultz) and CS/SB 1368 (Dean) reduce the time frame for submission of annual local government financial audits and require that a link to all local government audit reports be provided on the Department of Revenue website.

The FGFOA adopted a policy supporting reasonable and cost-effective truth in spending provisions and also provided comments to legislators that resulted in changes being made to the proposed legislation.

Status – This legislation will likely be reintroduced next year.

### **Local Government Financial Emergency (no Bill number assigned)**

This Bill would have provided additional powers to the State to "sanction" local government officials if their local governments experience a condition of financial urgency or financial emergency that endangers the public health, safety and welfare. The Bill also requires notification to be made to the State by any local government if a financial urgency or financial emergency is projected by the local government.

The FGFOA did not adopt a policy, but we did provide comments that were incorporated into the Bill that increased the Bill's clarity.

Status – This legislation did not receive significant support, so reintroduced is uncertain.

### **Revenue Caps (TABOR) - Failed**

HB 1263 (Flores) and SB 1906 (Haridopolos) proposes a constitutional amendment to limit the collection of revenues by state and local government.

The FGFOA adopted one policy regarding allowing government to set taxes and fees according to local needs and we also provided information to legislators regarding the detrimental aspects of this proposed legislation.

Status – Similar bills will most likely be reintroduced next year, as Senator Haridopolis remains in leadership.

### **"Save Our Homes" Recapture – Failed**

SJR 1164 (Fasano) and HJR 1087 (Llorente) propose a constitutional amendment that would prevent the increase of the assessed value of a homestead property if the just value of the property does not increase.

The FGFOA adopted one policy recommending retention of the recapture rule to provide greater equity between taxpayers.

Status – This legislation will likely be reintroduced next year, unless property values begin to recover, negating the need.

### **2008 School of Governmental Finance Committee**

*Carol Himes, Chair*

The School of Government Finance was a great success thanks to a hard working committee and the staff at the League of Cities. There were 316 attendees participating in the school this year.

The Hilton St. Pete Bayfront in St. Petersburg, Florida was a beautiful setting and the accommodations were great! The weather was a bit chilly, but nice for a change.

I had the opportunity to speak with many attendees and the immediate reviews of the sessions were very positive. My final committee meeting was held on Thursday and I passed the baton to David Pollard with the City of Port St. Lucie. David will be chairing the School of Government Finance Committee for 2009. Many new ideas are brewing and I am sure David will do a wonderful job bringing them to fruition.

It has been an honor to serve my fellow members during this past year. I would like to offer a big thanks to those who served with me and to Jeannie, Penny, Kelly and Joel.

### **Small Government Committee**

*Terry Sharp, Chair*

The Small Government Committee focuses on the needs of small governments. The major goals assigned to the Committee this year were as follows:

- Complete the next three Chapters of the Small Government Manual
- Continue to provide the small government track at the annual conference
- Complete a feasibility study to offer and fund on-site assistance to small governments

Three new chapters were prepared by the Committee, approved by the Board, and posted to the FGFOA website: Debt Management, Dates to Remember, and Reporting Requirements.

The Committee worked closely with the Conference Program Committee to prepare the small government track for the Annual Conference.

The Committee worked to identify additional contacts for small governments in Florida including Constitutional Officers and special districts in addition to small municipalities. The Committee reached

out to FGFOA chapters to seek help in contacting these small governments whose finance officers may not be aware of the benefits of the FGFOA.

The goal of establishing an on-site assistance program to small governments remains an on-going task for future Committee action. The current year's Committee did provide assistance on a limited basis to those small governments that made contact with the Chair.

The Committee would like to thank the Board for their continued commitment to assist local government finance officers that have the least amount of in-house resources. The Committee thanks the Legislative Committee on Intergovernmental Relations that prepared the comprehensive list of reporting requirements that have been incorporated into the Resources Manual. Additionally, I extend my appreciation to all the members of the Small Government Committee for 2008-2009 for their contributions in these efforts. Those of us in small governments are stretched very thin in terms of time to participate but the Committee members willingly stepped forward to achieve many of the goals set this year.

### **Technical Resources Committee**

*Marilyn Rosetti, Florida Auditor General, Chair*

The Technical Resources Committee's primary purpose is to serve as a technical resource to the FGFOA membership. The Committee is responsible for responding to discussion memoranda and exposure drafts issued by the Government Accounting Standards Board (GASB) and other standards or rulemaking bodies concerning governmental finance and accounting; submitting technical articles for the FGFOA newsletter; providing technical assistance to the membership on State or Federal laws and regulations, and governmental accounting standards and reporting; and monitoring the List Serves on the FGFOA Web site.

This year was both busy and exciting for the Committee. Over the past year, the Committee coordinated responses to six GASB requests for response, as follows:

- Exposure Draft on *Fund Balance Reporting and Governmental Fund Type Definitions* (June 2008)
- Exposure Draft on *Service Efforts and Accomplishments Reporting – an amendment of GASB Concept Statement No. 2* (June 2008)
- Proposed Technical Bulletin on *Determining Annual Required Contribution Adjustment for Postemployment Benefits* (September 2008)
- Exposure Draft on *Hierarchy of Generally Accepted Accounting Principles* (October 2008)
- Exposure Draft on *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards* (October 2008)
- Request for response on *Suggested Guidelines for Voluntary Reporting of Service Efforts and Accomplishments Performance Information* (October 2008)

Many thanks to those Committee members, and our Board liaison, Ted Sauerbeck, that participated in drafting the proposed responses.

The Committee also provided technical articles for the FGFOA Newsletters as follows:

- *Annual Financial Reporting and the LOGER System Update*, by Justin Young, Bureau of Local Government, Department of Financial Services
- *Special Districts and Financial Reporting*, by Jack Gaskins, Jr., Special District Information Program, Department of Community Affairs
- *Expense Considerations Under GASB 45*, by Tom Lowman, Bolton Partners, Inc.

- *Auditor Selection*, by Marilyn Rosetti, Florida Auditor General
- *Federal Grants: Surfing for Dollars Made Easier*, by Carolyn Horwich, Florida Legislative Committee on Intergovernmental Relations
- *Accounting Changes One City Experienced for FY 2008*, by Ron Harring, City of Tarpon Springs
- *Projecting Contribution Rates for the Florida Retirement System*, by Robert G. Bolton and Thomas Lowman, Bolton Partners, Inc.

The Committee wishes to thank all newsletter article authors for their contributions.

The FGFOA instituted four List Serves the summer 2008 for Accounting/Auditing, Treasury Management, Debt Management, and Budgeting. Later, a fifth List Serve, Financial Administration, was added as a catch-all for inquiries and subjects that did not fit easily into the initial four categories. The Committee prepared and presented to the Board recommended List Serve information, policies, etiquette, and tips for publishing on the FGFOA Web site. The Board-approved versions were published on the Web site in September 2008. Although the Committee monitors inquiries posted to the List Serves to ensure that answers are provided, the response from FGFOA membership participating in the List Serves has been so great that very little was needed from Committee members.