



The Ozarks Ledger



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From Nathan's Desk

We are pleased to announce two upcoming webinars provided by BKD at no cost to AGA members. See the Upcoming Events page for details about the August and September webinars.

Has your AGA membership been suspended? If you missed Spring Seminar registration which covers annual membership, we have you covered! Registration for the fall seminar, a 12 CPE training event, will include AGA dues. You may also login to your AGA account to pay annual dues and regain access to the valuable benefits of AGA membership, including free National AGA members-only webinars, research, and publications.

AGA continues to be *the* association for government financial management professionals striving to develop themselves and their careers. We are dedicated to offering CPE webinars and virtual training events during this pandemic, and to helping you achieve your goals.

Best,

Nathan Ziegler, CPA



Ozark Chapter Events

Chapter Webinar - August 21

- COVID-19 Funding Compliance: Preparing for Your First Single Audit

Chapter Webinar - September 17

- GASB Lease Implementation Updates: Where Do We Go From Here?

Fall Seminar - October 20-21

November Chapter Webinar - TBD

Chapter Meeting - January 21

- Tentative in Person, TBD

Chapter Meeting - February 21

- Tentative in Person, TBD

Spring Seminar - March 25

Chapter Meeting - April 15

- Tentative in Person, TBD

Tour - May 20, TBD

National Events

Webinar - August 19

- FASAB

Webinar - September 2

- Professional Development
- Free for Members

Webinar - September 9

- Communications

Virtual Event - September 23-24

- Internal Control & Fraud Prevention Training 2020



August Chapter Webinar COVID-19 Funding Compliance: Preparing for Your First Single Audit

- Friday, August 21, 11:30 am - 12:30 pm
- 1 CPE Credit Available
- [Click here](#) to register for the August Webinar.
-

September Chapter Webinar GASB Lease Implementation Updates: Where Do We Go From Here?

- Thursday, September 17, 11:30 am - 12:30 pm
- 1 CPE Credit Available
- [Click here](#) to register for the September Webinar.

September Virtual Event Internal Control & Fraud Prevention Training 2020

- September 23 - 24
- 14 CPEs Available
- [Click here](#) to register for the September Virtual Event.

Fall Professional Development Training White River Conference Center

- Tuesday, October 20 1:00 - 5:00 pm
- Wednesday October 21 7:30 am - 5:00 pm
- One-and-a-half Days for the price of one! 12 CPEs
- \$200 registration fee, \$30 additional for CGFM renewal (if applicable). 2020-2021 AGA Membership dues included
- The deadline is October 9, 2020. [Click here](#) to register for the Fall Seminar. *No need to re-register if you registered for the March seminar.*

We now accept Paypal!

News from National/NCC Rep

Hello, everyone!

Now that our 2020-2021 program year is underway, I wanted to give you an update on National's new Awards for Chapter Excellence (ACE) program. As a part of the recent restructuring at the National level and the creation of the National Council of Chapters, it was decided to revamp how the National office and the chapters measure chapter growth, successes and accomplishments.

The old Chapter Recognition Program, in which chapters earned credits for various activities, has been replaced. The new ACE program helps chapters focus on meeting the needs of their members by setting measurable goals involving membership, education, certification, communication, etc. Chapters earn points toward an ACE award by meeting or exceeding these chapter goals.

A chapter has 9 requirements to complete before it is eligible for an ACE award. Some of those requirements include electing chapter officers, submitting annual chapter plans to the National office, filing the necessary forms with the IRS and state offices and engaging in an annual review of the chapter's finances. The National office has provided a timeline for a few of those requirements and offer bonus points for items submitted early.

Our chapter officers list and annual strategic plans were submitted to the National office before the corresponding deadlines. As a result, we earned 200 bonus points toward an ACE award. Meeting our CEC membership goal has earned us an additional 500 points. Currently, we have 700 total ACE award points, which puts us in the range for a Bronze award. See the 4 award levels below.

Platinum: 4,400 - 5,500 points

Gold: 3,000 - 4,399 points

Silver: 2,000 - 2,999 points

Bronze: 100 - 1,999 points

I'll update you next month with more news from National.

Greg Drake, 2019-2021 Ozarks Chapter NCC Representative



Random Financial Fact:

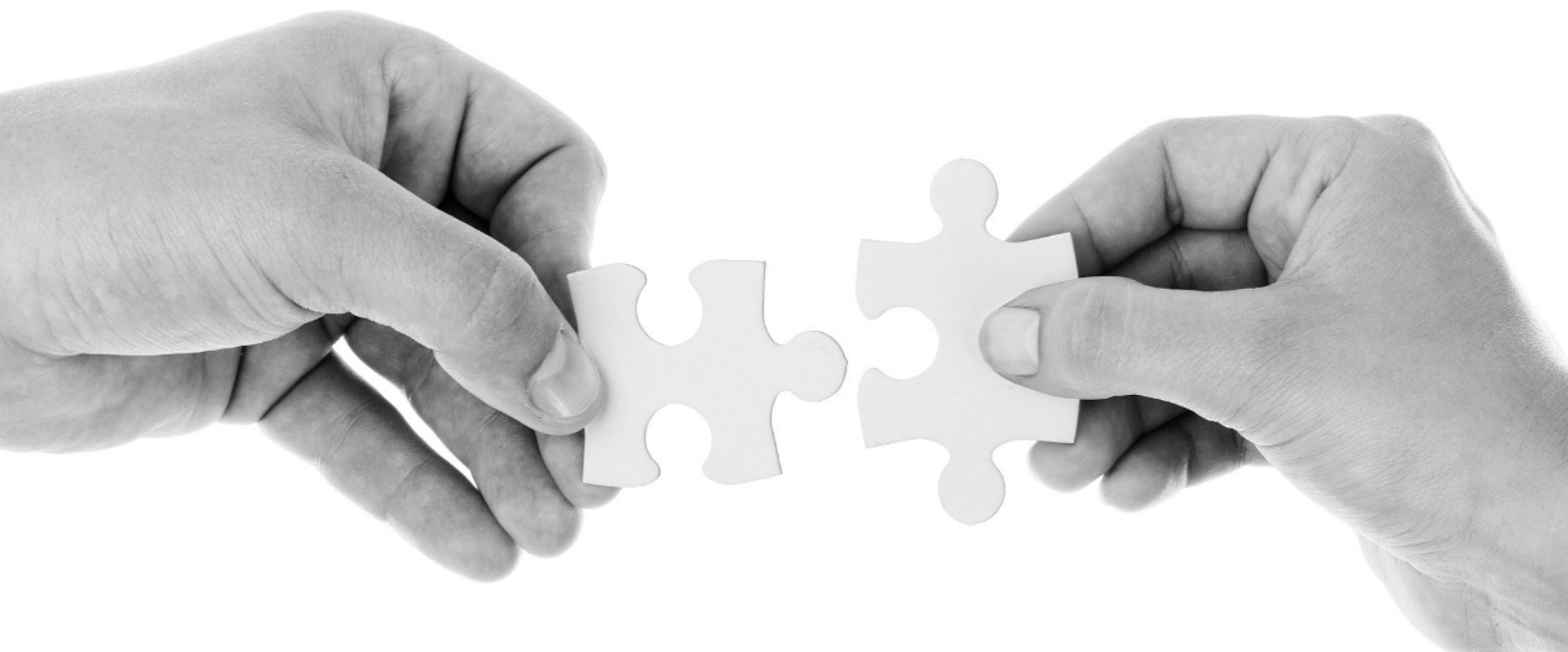
Due to the recent coin shortage, the U.S. Mint is planning to produce 65% higher coin quantities per month than in recent years. A negative aspect of this production is that per the US Mint's 2019 Annual Report, both pennies and nickels cost more to produce than they are worth. A penny costs \$.0199 and a nickel costs \$.0762, which makes you wonder if production of pennies and nickels is even worth it.

AGA Membership is a Solid Career Investment

There are many benefits to being an AGA member, all of which are designed to support career growth and success. AGA member benefits include professional development, training, career resources, networking, research, leadership opportunities, and publications. AGA supports government at all levels and in all areas of financial management. The goals are to highlight innovations, best practices, and research; all of which lead to positive change to help government work more efficiently and effectively while supporting members.

Even in these unpredictable and unprecedented times, AGA is continuing to help members build skills and advance careers. AGA offers many virtual training options including webinars, the Self-Learning Program, Journal CPE quizzes, Podcasts, and the online library of Research and Survey Series reports.

The AGA Ozarks Chapter is offering webinar educational opportunities and a Fall Seminar to provide training and CPE. We look forward to reconnecting with anyone whose membership has ended, as well as any new members!

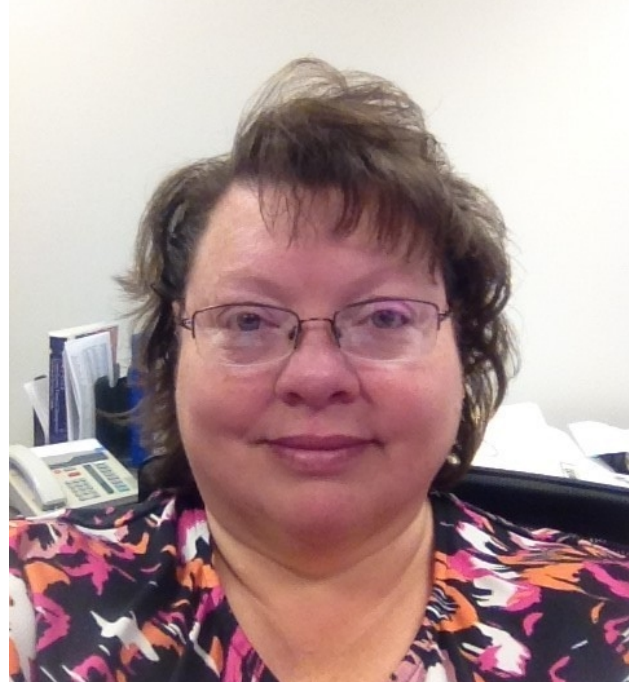


Time to Reconnect

Click here to renew your membership or call 1-800-242-7211 extension 301.

If you have any questions, please email [Monica Robinson](#).

Everyone, meet Tammy Beeman



This month, we would like to introduce Tammy Beeman. Tammy has worked for the City of Springfield for 22 years. She graduated from Southwest Missouri State University (or Missouri State University - MSU). She has been a member of AGA for 11 years.

Although she counts Springfield as her hometown, she was born in North Kansas City then moved to Colorado when she was 3. Most of her childhood memories are of the Denver area, but ten years later they moved to Springfield where she has continued to live.

Tammy loves to spend time with her family as well as sew, embroidery, quilt, and when she has extra time - go fishing for trout!

Strictly Business:

What energizes you at work?

Learning some new trick in Excel and figuring out how the numbers fit together.

A Little More Personal:

What's the best compliment you've ever received?

Being appreciated for a job well done.

Just for Fun:

If you had to pick one age to be permanently, which age would you choose?

I would choose now. I can still learn new things, but have a lot of experience and I don't accept any drama.

LinkedIn Learning - Ethics:

Values and Ethics Case Studies In Action

Paul A. Smith



Anniversaries, Milestones & Achievements

- Sharla Bailey - Retirement from Southwest Baptist University
- Greg Drake - Appointed to Council of Chambers
- Julie Ravenscraft - Appointment Renewal on AGA's National Higher Education Committee



Job Opportunities

- **Missouri State University - Per Course Faculty - Finance/General Business**
- **USAJobs - Revenue Officer**
- **Email Melody Ownby with any governmental accounting opportunities in the Ozarks**

Quote of the Month

"A budget is telling your money where to go instead of wondering where it went." - John Maxwell

Why did you choose the CGFM?

Daphne Pevahouse



Q: What prompted you to begin the process of obtaining your CGFM?

A: I came from a cost accounting position in a manufacturing environment. Coming into Government Finance was different in so many ways. I did not even know enough to ask the right questions. I knew I needed help and my old college adviser suggested the CGFM certification.

Q: How has it helped your confidence?

A: The CGFM program starts with the basics and each new topic just builds on top of that. That helped me to understand “the why” for what I was doing. With each topic I learned and each test I passed, my confidence in the ability to do my job increased.

Q: How do you feel it has helped you in performing your job duties?

A: When you get your certification and you use the knowledge you have gained in your real-life work situations, you feel more assured that you are doing the right thing.

Q: How has networking with other CGFM holders helped you?

A: As a “feel good” benefit, it brings you closer to your colleagues all over the area. The networking opportunities for CGFM holders can also help you

in gaining the information to better perform your job. You may not know everything, but the CGFM group is always willing to help each other out. They are a very supportive group, and everyone is happy to help.

Q: What did you find helpful in studying for the CGFM Certification?

A: The most important hint for me - Study buddies. Having a study buddy helps to hold us accountable and to encourage one another. Although we may not have been in the same town, we studied together. Shout out to Kat and Greg! We questioned each other, we helped each other understand things that one of us grasped and the other did not. We each had our own experiences and brought the knowledge we needed to help one another understand. They keep you on track, they encourage you, and will always celebrate with you when you all achieve your goals.

Q: What would you suggest to candidates to help them pass the exams?

A: I tried, in every way I could, to associate what I was learning

with real life situations in my career or past jobs. This helped me remember what I did and why. Also, accountability with my study buddies was a big part of my success.

Q: What resources did you use to help prepare?

A: The study guides explained everything. This helped me to think of what “could” be asked and I prepared for those possible questions. Again, my study buddies always pushed me to study, even when I did not want to.

Q: Did you know that Ozarks Chapter will reimburse you for the application and exams once all exams have been passed if your employer has not paid for them?

A: I did know this!

Q: How long did it take you from when you started the application process to complete the certification process?

A: It was about 18 months all together. From passing the first exam to passing the last exam it was approximately 9 months.



AGA wants to partner with you.



GET MORE INFORMATION TODAY!

Contact Daphne to see how the AGA Ozarks Chapter can support you! - dpevahouse@neoshomo.org

**Association of Government Accountants
Ozarks Chapter
Fiscal Year 2021
July 1, 2020 Through June 30, 2021**

	FY21 Budget	FY21 Actual	July '20
<u>General Operating Activities:</u>			
Revenues:			
Chapter Dues	400.00	-	-
Charity Fundraiser - Annual Choice	125.00	-	-
Other Misc Revenue	-	-	-
Interest	10.00	-	-
Expenses:			
Community Service	125.00	-	-
Educational (Post Secondary Ed) Scholarships	1,200.00	-	-
CGFM (Member) Scholarships	445.00	-	-
PDT (CEC) Travel Stipend	3,000.00	-	-
Speaker Gifts	10.00	-	-
Paypal Fees	175.00	-	-
Other Misc Expense	450.00	-	-
Net Revenue	(4,870.00)	-	-
<u>Monthly Meetings:</u>			
Revenue	1,500.00	-	-
Expense	1,500.00	-	-
Net Revenue	-	-	-
<u>Fall Seminar:</u>			
Registrations	5,200.00	-	-
Sponsorships	1,000.00	-	-
Expenses	5,000.00	-	-
Net Revenue	1,200.00	-	-
<u>Spring Seminar:</u>			
Registrations	13,000.00	-	-
Sponsorships	1,000.00	-	-
Expenses	4,700.00	-	-
Dues (remitted to National)	7,000.00	-	-
Net Revenue	2,300.00	-	-
<u>Member Appreciation Night(s):</u>			
Revenue	-	-	-
Expense	-	-	-
Net Revenue	-	-	-
<u>Membership Drive/Recruiting:</u>			
Revenue (received from National)	-	-	-
Expense	-	-	-
Net Revenue	-	-	-
<u>Lead Event</u>			
Revenue (fees received from Attendees)	-	-	-
Expense	200.00	-	-
Net Revenue	(200.00)	-	-
Total Net Revenue:	\$ (1,570.00)	\$ -	\$ -
Change in Fund Balance:			
	<u>Projected</u>	<u>Actual</u>	<u>Actual</u>
Beginning	18,219.70	18,219.70	18,219.70
Net Change	(1,570.00)	-	-
Ending	\$ 16,649.70	\$ 18,219.70	\$ 18,219.70

\$ -

GASB UPDATES

GASB Adds Resources to Emergency Toolbox Addressing Issues Arising from COVID-19 Pandemic

GASB recently issued Technical Bulletin 2020-1, Accounting and Financial Reporting Issues Related to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Coronavirus Diseases which raised several topics that were not covered in the specific Bulletin. GASB has added the following issues to the Emergency Toolbox in regards to those issues. Please visit the GASB Website for more information.

The topics covered are:

- Disclosures related to outflows of resources incurred in response to COVID-19
- Donated inventory
- Nonexchange financial guarantee disclosures
- Subsequent contravention of eligibility requirements
- Classification of transactions not specifically addressed in Category A or Category B authoritative literature as either operating or nonoperating revenues and expenses
- Extension of property tax due dates
- Subsequent events disclosures for legislation enacted after the end of the reporting period.



GASB Seeks Participants for Revenue and Expense Recognition Field Test

The GASB is requesting feedback from preparers of governmental financial statements on these items:

- Potential implementation difficulties
- The perceived costs associated with the initial and ongoing implementation of the proposed standards
- Whether any of the proposed standards are unclear

If you are interested in participating or have questions, please contact the GASB Supervising Project Manager, [Pam Dolan](#).

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