



Chapter News

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February/March 2017

Association of Government Accountants Mission:

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability

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Message from the President

Happy Spring, AGA West Michigan!

I hope that all our members and their families and friends had a safe new year and have plans to make this year better than the last! The AGA West Michigan Chapter Executive Committee (CEC) has continued to work hard to ensure that our members are provided the best this year. The dollars spent on an AGA

membership dues pay for themselves as they provide a return through benefits such as: training discounts; AGA's quarterly journal; access to various tools; free access to career planning and mentoring; and many others. Please check out our West Michigan website and also the National AGA website for access to some of these tools.

In February, the



popular Governmental Accounting Training Series (GATS) will begin. See page 2 for more information.

I look forward to this upcoming year and I hope that all our members partake in all the great events and activities we have planned.

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West Michigan Chapter
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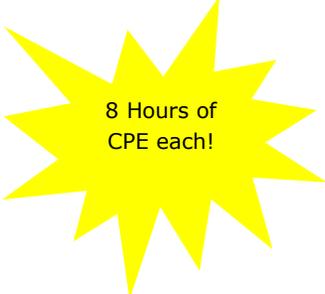
**Karen Mushong, CPA
President, West Michigan
Chapter Association of
Government Accountants**

Local Training Opportunities

Planned Future Events by AGA West Michigan

- **Governmental Accounting Training Series (GATS):**

March 21, 2017 Level 2—Digging Deeper: GAAP Hierarchy, Intermediate Accounting/Reporting, Federal Cost Principles, the Yellow Book, Effective Audit Committees, Fraud Risk, Citizen Centric Reporting



8 Hours of CPE each!

April 18, 2017 Level 3—Advanced Topics: GASB Codification, Footnote Disclosures, Elements of a CAFR, Sub recipient Monitoring, Indirect Cost rates, Fraud Case Studies, Avoiding Common Control Deficiencies, AGA's Thought Leadership Library

- **April 25, 2017—Webinar—**GASB 74 -OPEB Implementation & GASB 84—Fiduciary Activities
- **July 25, 2017 Webinar—**2017 Single Audit Update
- **October 24, 2017—Webinar—**Topic TBD



Webinars are FREE!

The Association of Government Accountants is a 15,000-member professional organization devoted to meeting the professional development, education, networking, and certification needs of its members.

AGA represents government financial managers working in local, state and federal governments as well as the private sector and academia.



Did you know? AGA West Michigan provides study materials for the CGFM exam that members may borrow free of charge? Please contact education@agawestmichigan.org for more information.

Register at <http://www.agawestmichigan.org/home/events>



Collaborating to keep you informed!

AGA West Michigan and the Michigan Government Finance Officers Association (MGFOA) are partnering to inform memberships of both organizations on upcoming conferences, seminars, and webinars offered.

Planned Future Events by MGFOA

- **March 30, 2017**—Introduction to Public Finance
- **March 31, 2017** — Spring Seminar—Kellogg Center, East Lansing, Michigan

View MGFOA Event Calendar: <http://www.migfoa.org/MGFOA/?p=calendar>

National Training Opportunities

- 8**
march
Uniform Guidance: Doing Things Differently
March 8, 2017
Webinar | 2–3:50 p.m. ET | 2 CPEs
- 15**
march
Become a CGFM!
March 15, 2017
Webinar | 2-3 p.m. ET | FREE
- 12**
april
Ethics
April 12, 2017
Webinar | 2–3:50 p.m. ET | 2 CPEs

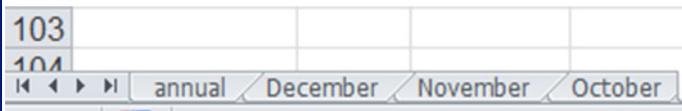
Register at <https://www.agacgfm.org/home.aspx>

The Association seeks to advance government accountability at all levels of government through its Certified Government Financial Manager (CGFM) Program, which has recognized more than 13,000 individuals for their unique skills and experience.

To learn more about the Association, its many programs, or any of its 90 chapters, visit us online at www.agacgfm.org.

Enhancing the ability of the VLOOKUP function: Using Excel's INDIRECT function

Using the Excel Indirect function, we can keep all of the months of data together in the same file and reference individual sheets for a combining report. As an example, we can look at the annual State of Michigan filing for Sales and Withholding Tax. Presumably, you would need to file something every month, and you would keep each month on a separate tab in the same file so your tabs at the bottom of the worksheet look something like this:

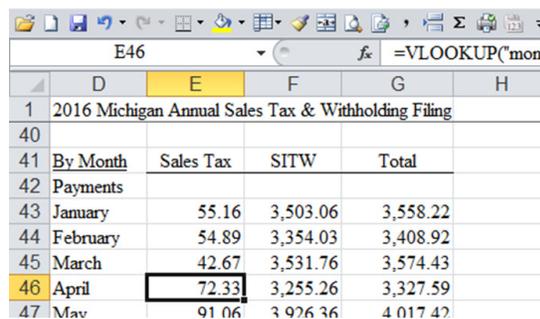


2016 Michigan Annual Sales Tax & Withholding Filing			
By Month	Sales Tax	SITW	Total
Payments			
January	55.16	3,503.06	3,558.22
February	54.89	3,354.03	3,408.92
March	42.67	3,531.76	3,574.43
April	72.33	3,255.26	3,327.59
May	91.06	3,976.36	4,017.42

When you do your annual return, you will want to add up all your monthly returns to ensure the amount remitted ties to the total amount of the liability on your annual filing. So, you set up a tallying worksheet similar to the image on the left.

Instead of keying in all the values you can use the VLOOKUP function we discussed in the previous newsletter, but you would have to create a different VLOOKUP statement for each month since each month is on a separate tab.

However, there is an easier way using Excel's INDIRECT function. Used in conjunction with the VLOOKUP Statement you can create the formula once and copy it to the other cells, and it will look at the tab referenced in the formula.



D	E	F	G	H
2016 Michigan Annual Sales Tax & Withholding Filing				
By Month	Sales Tax	SITW	Total	
Payments				
January	55.16	3,503.06	3,558.22	
February	54.89	3,354.03	3,408.92	
March	42.67	3,531.76	3,574.43	
April	72.33	3,255.26	3,327.59	
May	91.06	3,976.36	4,017.42	

In the example below, a formula is used to identify which tab Excel should look at for the requested data.

Here is the actual formula:

```
=VLOOKUP("monthly total",INDIRECT(D46&"!$A:$E"),5,FALSE)
```

Enhancing the ability of the VLOOKUP function: Using Excel's INDIRECT function

Let's isolate the indirect portion: INDIRECT(D46&"!\$A:\$E")

Indirect is referencing cell d46 which tells it to look for the tab called "April."
In the April tab, it will look in columns A -E. So the entire lookup statement is saying:

Find a cell that contains a perfect match to "monthly total"

```
=VLOOKUP("monthly total",INDIRECT(D46&"!$A:$E"),5,FALSE)
```

Find it in the April tab, columns a -e:

```
=VLOOKUP("monthly total",INDIRECT(D46&"!$A:$E"),5,FALSE)
```

When you find that, report back the value 5 columns over on the line where you found "monthly total"

```
=VLOOKUP("monthly total",INDIRECT(D46&"!$A:$E"),5,FALSE)
```

If you can't find it, let me know:

```
=VLOOKUP("monthly total",INDIRECT(D46&"!$A:$E"),5,FALSE)
```

If we look at the April Worksheet, this is what it will find:

	A	B	C	D	E	F
1	April, 2016	Sales Tax Calculation				
2						
3			Total transient fuel sales		745.99	
4			Utility Billing receipt register		537.89	
8			Centennial Book sales		100.00	
10					1,383.88	
11						
12			base price:		1,305.55	
13			Tax @ %=	6.0%	78.33	
14					(6.00)	
17	monthly total				72.33	
18						
19						
20						

Enhancing the ability of the VLOOKUP function: Using Excel's INDIRECT function (continued)

It's going to look in columns A-E (highlighted in yellow), find where it says "monthly total" which is row 17, then go over 5 columns to column E and report back that value, \$72.33.

After ensuring that the range in the formula is anchored with dollar signs (\$A:\$E), just copy the formula down, and the numbers will update automatically.

The Vlookup with Indirect combination has a variety of applications. Basically, anytime you have a spreadsheet with a summary tab, you will be sure to find the combination helpful.

Do you have a topic idea for the Excel Tips section of the Newsletter? We'd love to hear from you. Email us at: newsletter@agawestmichigan.org

Did you know?

- Our Chapter invites local college students to attend Chapter events free of charge. Two "student scholarships" are offered for each local event on a first-come, first-served basis.



Like us on Facebook to learn about chapter events, links to helpful sites and job opportunities

January 1 - March 31, 2017: Every Woman's Place

Website: www.everywomansplace.org/

Every Woman's Place strengthens families in Muskegon, Newaygo and Oceana Counties and

provides services for victims and survivors of domestic violence and sexual assault.



The Chapter sets aside \$1 from each event registration as a cash gift to the charity and makes a chapter cash donation of \$100 per quarter.



2016/17 CHAPTER EXECUTIVE COMMITTEE



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