



Chapter News

Fall 2018

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

AGA Members and Friends:

Consistency is Key!

I'm sure all of you have heard this phrase in one way or another. I recently performed a Google search of "Consistency Is Key," and returned results ranging from consistency is the key to success, to consistency is the key to breaking bad habits, to consistency is the key to everything. I think that we all recognize that being consistent helps each of us in our day-to-day lives, and helps others around us know what to expect from us. It is easy to become confused when consistency is suddenly disrupted and we do not know what to expect.

At AGA of West Michigan, I am thankful for consistent leadership which has continues to shape AGA West Michigan in an expected way. Special thanks go out to board mem-

bers Stephen Blann, Will Love, Paul Matz, Erinn Trask, and Connie Vander Schaaf for their years of service to the board of AGA West Michigan. Their consistent efforts allow you as a member to know what to expect from your membership going forward.

As a board, we are also thankful for new leadership. Special thanks go out to our new secretary, Greg Sanial, and new student board member, Kyle Nixon. We welcome their leadership on the board and look forward to how they will play into the consistency of AGA West Michigan. If you would like to assist in providing consistent leadership for the future, there is room for you on the board. Currently we are seeking to fill the role of Vice President, and if interested, I would encourage you to speak to one of the current board members to discuss this opportunity. Consistency

is also found in the high quality educational opportunities presented by AGA of West Michigan. This fall you can look forward to our October 23 webinar on the practical implementation of GASB 84 and our November 1 AGA/GFOA Double Feature. This is just one of several offerings that we have planned for this year with a complete list and details found on our website : <http://www.agawestmichigan.org/>

Special Thanks to Rehmann for sponsoring both of these events.

As we navigate this world of inconsistency, I thank you for your consistent membership in AGA West Michigan and taking advantage of the opportunities provided by being a member.

Sincerely,
Kevin Plockmeyer
President
West Michigan Chapter
Association of Government Accountants

AGA West Michigan Announces the Addition of New Board Member

AGA West Michigan is pleased to introduce the newest addition to the Board, Gregory Sanial. Greg will serve as the Board's Secretary. Greg is the Chief Financial Officer for Grand Valley State University, joining the GVSU in May of 2018.

Prior to joining GVSU, he served as the Chief of Staff in the United States Coast Guard Fifth District (Virginia), having previously served as the Coast Guard's budget director, overseeing an \$11 billion budget.

Greg holds a doctorate in business administration and organizational leadership from Northcentral University; a master's degree in management from the Massachusetts Institute of Technology's Sloan School of Management; a master's

degree in national security and strategic studies from the Naval War College; an MBA from Pennsylvania State University; and, a bachelor's degree in marine engineering from the U.S. Coast Guard Academy.

Greg somehow also found time to earn his Certified Government Financial Manager certification.

When asked about his new board role, Greg had this to say:

"I look forward to supporting the vibrant and active AGA West Michigan chapter. As a recent transplant to Grand



Rapids after multiple moves in a long military career, my wife and I excited about growing roots in our community and supporting AGA is a great way for me to give back to my profession."

Welcome Greg!



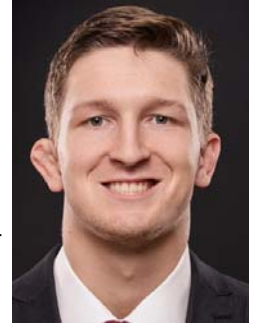
Become a CGFM today!

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.

Student Board Member Highlight

Each year, AGA West Michigan awards a "Student Board Member" scholarship of \$500/semester for the recipient's participation on the Chapter Executive Committee.

The 2018/2019 recipient of this award is Kyle Nixon— a senior at Davenport University working on his bachelor's degree. A member of the Honors Program, Kyle is also the captain of the wrestling team and is serving an internship with the Rehmann Group on their Governmental Assurance team.



Kyle's role is to assist AGA West Michigan in improving student and faculty involvement by developing contacts, providing information on upcoming AGA West Michigan events, and enhancing the overall visibility of our organization. He will also assist in planning the Student & Early Career Event planned for February 2019. Congratulations Kyle!

Did you know?

West Michigan AGA 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.

Student Board Member Scholarship

Each year, AGA West Michigan awards a \$1,000 scholarship to the selected student board member. Participation is for a one year term, from September through May.



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

AGA West Michigan Goes Gold!

The National Association of Government Accountants provides a Chapter Recognition program to develop a continuity of sound leadership and programs. The program recognizes local chapter performance in the following eight areas: 1) Chapter Leadership, 2) Certification, 3) Membership/Early Career, 4) Community Service, 5) Education, 6) Communications, 7) Accountability and 8) Awards.



AGA West Michigan President Kevin Plockmeyer with our Gold Chapter Recognition Plaque

AGA West Michigan is pleased to report that the chapter attained gold status for the 2017 program year. This achievement is indicative of our chapter's emphasis on providing quality education and guidance to our membership.

GATS Goes on the Road



Every other year, AGA West Michigan offers a Governmental Accounting Training Series (GATS) which is essentially a crash course in governmental accounting.

This year, AGA West Michigan took the series to Detroit and delivered training to 32, 31, and 21 participants for Levels 1, 2, & 3, respectively, providing 24 hours of CPE. AGA West Michigan board members Stephen Blann, Will Love, and Paul Matz were among the instructors. Education is really the focus of the West Michigan Chapter, so we were pleased to offer our programs to many people our chapter has never reached before. The reviews were very favorable, and some of them are displayed to the right.

Good news! The next GATS sessions in West Michigan will begin in Spring 2019.

Participant Quotes from the 2018 GATS in south-east Michigan:

"The presenters were very knowledgeable and informative. Great examples and humor!"
 – Local Government Employee

"As a first-time attendee and beginner with basic governmental accounting, I found this to be extremely beneficial." – Local Government Employee

"The training was excellent. I wish I would have the Introduction to Governmental Accounting presentation 3 months after I started in my current position. I had several "a ha" moments that have helped to tie things together for me!" – Tribal Government Employee



Local Training Opportunities

Planned Future Events by AGA West Michigan

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.

- **October 23, 2018 Webinar** - Practical Implementation of GASB 84 (Fiduciary Activities)

The GASB has changed the way governments will identify and report fiduciary activities beginning 12/15/2019. Learn how the GASB is defining who "controls" assets, which existing funds may no longer be reported as fiduciary activities, and which new funds may be included in the future. There is also a new fiduciary fund type and financial statement coming... it's your (fiduciary) duty to learn more! (2 CPE Hours)



- **November 1, 2018 AGA/GFOA Double Feature**

AGA's Professional Development Training Presented by Brent Pruum, CPA and Stephen W. Blann, CPA, CGFM, CGMA

- Key IT controls in government
- Bringing government from obsolete to cutting edge
- Excel tips & tricks for government financial statements (*hands-on session: laptops recommended*)

GFOA's Annual GAAP Update Presented by GFOA Staff

- New and upcoming GASB statements
- Implementation guidance
- The new Yellow Book



- **January 22, 2019 Webinar:** 2019 Governmental GAAP Update

The Governmental Accounting Standards Board (GASB) annually issues a number of accounting pronouncements and other implementation guidance. Attend AGA West Michigan's quarterly webinar to learn the significant changes in 2019 including:

- Recently issued GASB statements
- Implementation guidance
- New standards expected to be released in 2019
- Ongoing projects





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.



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.



Planned Future Events by MGFOA

- October 10, 2018: Advanced Accounting and Financial Reporting—Okemos Conference Center
- October 24, 2018: West Michigan Front Porch Forum—City of Kentwood
- March 5, 2019: Introduction to Public Finance—East Lansing, MI
- March 6, 2019: Spring Seminar - East Lansing, MI
- October 10, 2018: Internal Control—Leveraging IT to Detect Fraud, Waste and Abuse

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

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

National Training Opportunities (Webinars)

November 28 | 2–3:50 PM ET

Ethics




December 5 | 2–3:50 PM ET

Internal Control

To register and see other offerings, visit:

<https://www.agacgfm.org/webinars.aspx>

Excel has several summing functions beyond the traditional =SUM. Let's look at some options that may be useful.

=SUBTOTAL: SUBTOTAL is the perfect solution for a spreadsheet with a lot of sub-totals since it's easy to inadvertently miss some data or include a sub-total in your grand total. One well-suited example that comes to mind is the SEFA which requires summing by CFDA number, federal agency, and pass thru agency. For most uses, the format is =SUBTOTAL (9,range of numbers to sum) The first parameter, the 9, is telling excel to sum the numbers. You can also use the Subtotal function to average or count the numbers and several other functions. The reason the sub-total function is so useful is that when you put in the grand total at the bottom (also using subtotal), the other subtotals are ignored. This allows you to reference the whole range of numbers without regard to sub-totals. It should be noted that with filtered data, the SUBTOTAL formula will only apply to the data shown, not the data hidden.

=SUMIF is another handy tool, allowing you to sum numbers that meet a certain criteria. For example, if you have a spreadsheet that tracks a capital project over multiple years, you will want to reconcile the individual years separately to tie to the G/L.

The format is =SUMIF(Criterion Range, Criteria for formula, Range to sum). In the example, we want totals by year, so the Fiscal Year column is the criterion range, the year you want to sum is the criteria (in cell B9), and the range to sum is the invoice amount.

	A	B	C	D	E	F
1	Main Street Bike Path Construction Project					
3			Inv	Invoice	Fiscal	
4	Vendor	#	Amount	Year		
5	Acme Const.	1	\$238,798.80	2017		
6	Dirt Diggers Int.	2	\$142,390.60	2017		
7	Dirt Diggers Int.	3	\$200,769.85	2018		
8	Totals:					
9	FY	2017	\$381,189.40	=SUMIF(E4:E7,B9,D4:D7)		
10	FY	2018	\$200,769.85			
11	Grand Totals			\$81,959.25		

	A	B	C	D	E	F	G	H
1	Main Street Bike Path Construction Project							
3			Inv	Invoice	Fiscal			
4	Vendor	#	Amount	Year				
5	Acme Const.	1	\$238,798.80	2017				
6	Dirt Diggers Int.	2	\$142,390.60	2017				
7	Dirt Diggers Int.	3	\$200,769.85	2018				
8	Totals:							
9	FY 2017							
10	Acme Const.		\$238,798.80	=SUMIFS(\$D\$5:\$D\$7,\$E\$5:\$E\$7,B9,\$A\$5:\$A\$7,B10)				
11	Dirt Diggers Int.		\$142,390.60					
12	FY 2018							
13	Acme Const.		\$0.00					
14	Dirt Diggers Int.		\$200,769.85					
15	Grand Totals			\$81,959.25				

=SUMIFS is similar to =SUMIF, but it allows more than one criteria. In this example, the formulas sum based on both fiscal year and vendor.

The format is =SUMIFS(range to sum, criteria range 1, chosen 1st criteria, criteria range 2, chosen 2nd criteria)

There are several more summing functions to explore, and we will do so in future newsletter editions.

Do you have an excel tip you would like to share?

Please email us at newsletter@agawestmichigan.org

October-December, 2018: The Salvation Army of West Michigan



DOING THE
MOST GOOD™

Website: <http://sawmni.org/>

The Salvation Army, an international movement, is an evangelical part of the universal Christian Church. Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination.

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.



2018/19 CHAPTER EXECUTIVE COMMITTEE



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