

# NEWSLETTER

## February 2022

### PRESIDENT'S MESSAGE

Hello AGA friends and Hello February!

February is American Heart Month and Black History Month, it is about loving enough to take care of ourselves and our community, no matter how big or how small. It is also AGA membership renewal season! I've renewed my membership, make sure you do to, and bring a friend along with you too in 2022!

On February 4, 2004, Facebook first launched – wow – Many folks have become frustrated with Facebook – I find it to be a great place to share with family and friends. Like anything though, it can be abused and used for wrong purposes – but it can be a great resource for outreach and encouragement as well. February 4 is National Wear Red Day. Are you ready to Go Red? Go Red for Women helps raise awareness about cardiovascular disease and help save lives. Why? Because losing even one woman to cardiovascular disease is too many. Take care of your heart, take care of your health – women and men!! Health is Wealth!! Let's all wear red Friday!!

I'm excited about our presenter this month, Trina Koontz, who will be speaking about resilience. I think we have all become more resilient over the past two years, do you agree? I'm also looking forward to virtually attending the 2022 National Leadership Training February 23-24. This is a hybrid event (virtual and in-person), and the first in person event AGA has held at the national level in two years! This experience will provide me with connections, topics and ideas to take back and implement in our chapter and provide a renewed sense of inspiration to instill among your chapter officers! I'll let you know what I learned in March!

Stay tuned for our AGA Spring PDT flyer that will be out soon! This hybrid event will be April 12-13 and offer several hours of CPE, including two hours of ethics.

For those of you that had New Year's resolutions, how are those going? I'm sticking to it with sit-ups/pushups/planks/10000 steps and Bible reading so far! 😊 I love having some good habits and a routine. It helps me reach my goals. Your habits will determine your future. Some quotes about not giving up:

"Motivation is what gets you started. Habit is what keeps you going." – Jim Rohn

"If you don't give up on something you truly believe in, you will find a way." - Roy T. Bennett

"Patience is the ability to wait or continue to do something despite difficulties. Persistence is the ability to stick with the plan. Don't give up." – Ken Blanchard

If you are patient AND persistent AND have a positive attitude, it's amazing what you can accomplish!

Be the good,  
Alice

How to think like an Accountant  
...(esp around Valentine's Day)



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<https://www.agacgm.org>

<http://www.facebook.com/>



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# In the Spotlight

## Tammy Brown

Executive Officer, Department of Financial Services, Kentucky Court of Justice

**How did you choose government financial management as your career?** My chosen career would have been a Veterinarian, but since I can't stand the sight of blood or needles, I was forced to take a different career path. I've always loved working with numbers and saw a job opening for a License Fee Administrator in the Finance Department at the City of Frankfort. I had no clue what a License Fee Administrator was. I had worked part-time at Pic-Pac for a few years and it allowed me to develop relationships with many of the city employees who came over regularly to pick up a famous Pic-Pac plate lunch. I knew the person who was retiring from the position and we met for lunch one day so she could fill me in on the job duties. I would be collecting business taxes and issuing business licenses. I applied and stayed with the City for over 17 years. In that time I earned my degree, my CPA and my CGFM. Throughout the years I took on more responsibilities including accounts payable and developing the budget. In 2019 I decided it was time for a change and accepted the Deputy Budget Director position at the AOC. In March of 2021 I was promoted to Executive Officer of the Department of Financial Services at the AOC where I oversee the statewide Accounting and Procurement Divisions.

**What advice would you give a recent graduate joining the field?** Go after any license or certifications you want now. Don't put it off. Set goals for yourself and work hard to achieve them. Don't ever stop learning. Always be willing to take on new tasks and always be willing to lend a hand when someone on your team needs it. No position you have makes you any better than anyone else and don't ever think or act like it does. Believe in yourself.

**What accomplishments are you most proud of in your career?** Earning my CPA and my CGFM. The CPA exams are not easy and there were a few times where I almost gave up. I'm so glad I had the encouragement of so many people who kept pushing me to keep going and not give up on my goal.

**Do you have a mentor and how has this person helped you?** My Finance Director at the city was probably my greatest mentor, other than my parents. He was always encouraging me and always teaching me. He saw potential in me and motivated me to reach that potential. While my goal was to become a CGFM, he encouraged me to become a CPA as well.

**How did you get involved in AGA?** Some of my City of Frankfort co-workers were AGA members when I started. I got more involved after I became a CPA and CGFM because of the value of the CPE's.

**Describe your dream vacation.** I was able to make my dream vacation a reality in September! My dream has always been to visit Ireland. Our son moved to England last December and got married in September. Of course my wife and I weren't going to miss seeing him get married, so we took a two-week vacation that included visiting Ireland and England. We stayed in Dublin for a few days then took a ferry and train to Nottingham, England where our son lives. We visited all kinds of castles and pubs had an amazing trip. Seeing our son and meeting our daughter-in-law and grandson made a dream vacation that much more perfect.





# Mark Your Calendar

>> UPCOMING EVENTS

## UPCOMING MEETING

February 9, 2022

\*Free For Members, \$5 for non-members\*

(Pay through GoToWebinar)

### Upcoming AGA Programs

Date	Speaker	Topic	CPE Hours
February 9, 2022	Trina Koontz	Building Resilience	1
March 9, 2022	Jennifer Ratterman, Forensic Accountant, FBI Louisville Division	COVID 19/Pandemic Related Fraud	1
April 12-13, 2022	TBA	Spring PDT	TBA
May 11, 2022	Joseph Donahue, KY State Board of Accountancy	CPE Requirement Updates	1
June 8, 2022	TBA	TBA	TBA

**Note:** If there's a topic or speaker you'd like, please reach out to the 2021-2022 Education Co-Chairs. Their contact information can be found on the last page of the newsletter.

Every four years Kentucky Employees Retirement System (KERS) members vote for two individuals to represent them on the Kentucky Retirement Systems Board of Trustees. Voting in the 2022 KERS election is open to all active, inactive, and retired KERS members, which includes most state employees. There are three ways to vote:

- \*Log into your Kentucky Public Pensions Authority (KPPA) account (<https://kyret.ky.gov/Pages/Login.aspx>) and click on the Vote button.
- \*If you have a valid email address on file at KPPA, you received an email from YesElections with instructions on how cast an electronic ballot. Electronic voting closes on March 1, 2022 at 11:59 p.m. Eastern Time.
- \*KERS members who requested a paper ballot or who do not have a valid email address on file with KPPA will receive their ballot in the mail. Paper ballots include a return envelope, which must be postmarked on or before March 1, 2022.

For more information, please visit the KPPA Election Website at <https://kyret.ky.gov/About/Board-Elections/Pages/default.aspx>

# February Presenter



## **Trina Kootz**

### **Benefits Branch Manager**

### **Personnel Cabinet Kentucky Employee Assistance Program (KEAP)**

Trina leads Kentucky State Government's EAP providing management tools, including consults with managers and supervisors, as well as assessment and referral services to state employees and their dependents, who may need help with mental health concerns, family issues, substance abuse, or job stress. She also provides continuing education workshops for state employees and professionals seeking credits to meet licensing requirements. Trina earned a Bachelor's Degree from Murray State University; a Master's Degree in Clinical Psychology from Eastern Kentucky University and is licensed to practice by the Board of Examiners of Psychology.

# March Presenter

## **Jennifer Ratterman**

### **Forensic Accountant**

### **Federal Bureau of Investigations, Louisville Division**

Jennifer Ratterman is a Forensic Accountant in the Louisville Division, with seventeen years of experience investigating complex financial crimes, public corruption, and terrorism. Jennifer is a subject matter expert in the area of health care fraud for FBI Louisville. She is a Certified Public Accountant, Certified in Financial Forensics and a Certified Fraud Examiner, and graduated from Marquette University.







# topics



## NEW YORK CAPITAL CHAPTER

### TOPIC

Technical Tuesday: GASB 87: What You Need to Know

### DATE AND TIME

Tuesday, February 8, 2022  
2:00 to 3:30 pm EST

### SPEAKER

Deborah Beams, CPA,  
Supervising Project Manager,  
GASB

### 1.5 CPE\*\*

\*\* Our CPE license permits us to offer CPEs to CPAs licensed in NYS. CPAs licensed in other states should confirm with their state licensing agency whether the CPEs offered comply with regulations.

### COST

Free for Chapter Members  
\$5 for members of other  
AGA chapters  
\$10 for all others

### DESCRIPTION

Welcome to the third of our Chapter's new webinar series: Technical Tuesdays. These webinars will focus on topics of interest to individuals in the government financial management profession. This webinar covers GASB 87: Leases.

GASB 87 provides guidance for recognizing assets and liabilities related to leases in the financial statements of government entities. This Statement is effective for fiscal years beginning after June 30, 2021.

This seminar will provide an overview on the requirements of GASB 87, along with implementation guidance that the GASB has issued.

### Learning Objectives

The goal of this program is to provide information to assist governmental entities in understanding GASB 87.

### Additional Information

Program Level: Overview

Advance Preparation: None required

Prerequisite: None required

Field of Study: Accounting

NYS License Number: 000329

## Register [Here!](#)

It's that time of year again!

# Renewal Season

Online AGA membership renewals are available now!

Monthly  
Meetings

CPE Hours

Networking

National  
Publications

Check out [agacgfm.org](http://agacgfm.org), under the Training & Events tab,  
for all upcoming trainings.



## NLT 2022

**Developing and training government  
financial leaders**

**February 23-24, 2022, Washington D.C., 14 CPEs**

	On-line	Email/mail
<b>AGA Members</b>		
Early Bird (by Jan 28)	\$425	\$450
Standard (after Jan 28)	\$525	\$550
<b>Nonmember</b>		
Early Bird (by Jan 28)	\$575	\$600
Standard (after Jan 28)	\$375	\$700

# AGA CENTRAL KENTUCKY CHAPTER

## December Secretary's Report

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### AGA Central Kentucky Chapter

#### Chapter Executive Committee

Meeting Minutes for meeting held: December 1, 2021

Members present on GoToMeeting: Alice Wilson, Liz Smith, Terra Coffey, Catherine Hunt, Kristen Hundley, Jared Crawford, Madeline Perry, Michelle Sutton and Kristen Coffey.

1. Call to Order
2. Regular Reports:
  - a. September Meeting minutes – Motion to approve – Michelle Sutton, seconded by Jared Crawford. Motion passed.
  - b. Treasurer's report – Motion to approve – Ann Case, seconded by Catherine Hunt. Motion passed.
3. Membership information – 165 members
4. Old Business
  - a. Programs update
    - i. November 10 PDT – virtual – Need a backup for future meetings
    - ii. December 8 - Brian Ingle – Leadership
    - iii. January 12 – Dylan Schneider and Mark Schmitt – Tax Update
    - iv. February 9 – Trina Koontz – Building Resilience
    - v. March 9 – Jennifer Ratterman, Forensic Accountant – FBI Louisville Division – COVID 19/Pandemic Related Fraud
    - vi. April 12-13 Spring PDT – (vote on Traci Brown fee)
    - vii. May 11 – Joseph Donahue, KY State Board of Accountancy – CPE requirement updates
    - viii. June 8 -
  - b. Please provide at least one suggestion of a speaker/topic to the Education Committee by (Kristen, Evie, Michelle)
  - c. Reminder: Submit newsletter items by 15<sup>th</sup> of the month
  - d. Central KY AGA website updates
  - e. Speaker Community Service donation:
    - i. Shawn Sparks – TCAF – Tyson's Chance Animal Foundation \$25
    - ii. Chris Clark – Franklin County Human Society \$25
    - iii. Kinney Poynter/Scott Reeser – Jessamine Humane Society \$50
    - iv. Kinney Poynter/Scott Reeser – Jessamine Humane Animal Care and Control \$50
    - v. Gerry Boaz – Monroe Carell Jr. Children's Hospital at Vanderbilt \$50
  - f. Budget
  - g. Stripe renewal - Work on getting refunds out
  - h. Other
5. New Business
  - a. Linda Hinton suggested community service donation to Franklin County Human Society - Motion to purchase a small 4x8 brick for \$100 for the new shelter and \$150 donation to Feeding Kentucky – Motion to approve – Kristen Hundley, seconded by Jared Crawford.
6. Next meeting January 5 2022 (11:30-12:30) via Teams
7. Adjourn - Motion to approve – Kristen Hundley, seconded by Catherine Hunt. Motion passed.

Have you liked us on [Facebook](#)?

# December TREASURER'S REPORT

Find us on



## Central Kentucky AGA

### Treasurer's Report

Month Ended December 31, 2021

Reconciled Cash Balance as of 11/30/2021 \$23,538.29

#### General Receipts:

Monthly Program Fees - Cash	
Monthly Program Fees - PayPal	
Monthly Program Fees - Check	
Monthly Program Fees - STRIPE	9.06
Central KY Membership Dues	-
Interest Earned - Checking	0.34
Interest Earned - CD	11.45
	<b>20.85</b>

#### Education Receipts:

PDT Training Fees	-
PDT Training Fees - Paypal	-
	-
	-
	-
	-
	-

Total Receipts 20.85

Total Funds Available 23,559.14

Less: Expenses -

CCU Balance 12/31/2021 \$23,559.14

Less: Education Fund Balance -

General Fund Balance 12/31/2021 \$23,559.14

## Central Kentucky AGA

### Change in General Fund Balance

Month Ended December 31, 2021

General Fund Balance 11/30/2021 \$23,538.29

Transfer of Education Fund Balance

Monthly Receipts 20.85

General Expenses -

Net Increase (Decrease) in General Fund Balance 20.85

General Fund Balance 12/31/2021 \$23,559.14

## Central Kentucky AGA

### Change in Education Fund Balance

Month Ended December 31, 2021

Education Fund Balance 11/30/2021 \$ -

Monthly Receipts \$ -

Monthly Expenses \$ -

Transfer to General Fund

Net Increase (Decrease) in Education Fund Balance -

General Fund Balance 12/31/2021 \$ -



CCU-Checking	3,407.66
CCU-Savings	5.00
CCU-CD	20,146.48
	<b>23,559.14</b>



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AGA news



To get involved and  
volunteer



Submit future  
Newsletter material



Visit our website at  
[Central Kentucky AGA](http://CentralKentuckyAGA.com)



# 2021-2022 Chapter Executive Committee Members

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President:	Alice Wilson
President-elect:	Natalie Young
Immediate Past President:	Jared Crawford
Treasurer:	Elizabeth Smith
Secretary:	Ann Case
Education Co-Chair:	Eveanna Barry
Education Co-Chair:	Kristen Coffey
Education Co-Chair:	Michelle Sutton
Membership/Attendance:	Catherine Hunt, CGFM
Historian:	Rachel Prestenbach
Newsletter Editor:	Terra Coffey
Co-Webmaster:	Amy Small, CGFM
Co-Webmaster:	Joe McDaniel
Accountability (CCR):	Kristen Hundley
Professional Certification:	Jared Crawford
Young Professionals:	Rachel Prestenbach
Young Professionals:	Brittany Wise
Community Service Co-Chair:	Madeline Perry
Community Service Co-Chair:	Phil Nally, CGFM
Chapter Travel Coordinator:	Terra Coffey
National Council of Chapters	
Representative:	Krista Jackson

**Are you looking to build your professional networking skills? Do you have a passion for AGA and want to share it with others? If so, contact a current Committee Member!**