



Chapter News

FALL 2019

Association of Government Accountants Mission:

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

INSIDE THIS ISSUE:

New AGA West Michigan Board Members 2

Focus on Early Career/Student 3

Other Training Opportunities 4-5

Excel Tips 6-7

Community Service Highlight and Chapter Executive Committee 8

Message from the President

AGA Members and Friends:

Sometimes, life brings you full circle.

Almost exactly 10 years ago, AGA West Michigan was officially chartered as the 100th local chapter of the Association of Government Accountants. I was privileged to join with 21 other charter members in signing the petition to launch AGA West Michigan, and served as the Chapter President for a few of our early years. Now, a decade later, the chapter has grown to over 50 members and has earned Platinum status in AGA National's chapter recognition program multiple times. Not a bad start!

Looking forward, we are planning to continue to build on this tradition of excellence, and are looking for new ways to expand member involvement. We have a great slate of board members this year,

and a full calendar of events. I invite you to visit our website often (www.agawestmichigan.org) for more information.

In October, we will continue our quarterly webinar series with a deep dive into GASB 87, *Leases*. Then, in November our popular AGA/GFOA Double Feature will bring together professional ethics, hands-on Excel training for government financial managers, and the GFOA's 24th Annual Governmental GAAP Update in one CPE-packed day. Registration for both events is available on the Chapter's website.

Finally, I wanted to mention our community service activities. Each quarter, AGA West Michigan designates a charitable cause to focus on. The Chapter sets aside \$1 from each paid event registration as a cash gift to the charity and makes an additional cash donation of \$100 per quarter. Chapter



members are encouraged to nominate charities for future program years, and to donate directly, as well. An up-to-date list of our highlighted charities for this program year can be found on our website. For the 4th quarter of this year, we are supporting Mel Trotter Ministries.

Thanks to all who have come together to make the first 10 years of AGA West Michigan such a success... I'm looking forward to many more years of advancing government accountability with you!

Stephen W. Blann, CPA, CGFM, CGMA

Chapter President / Education Director

AGA West Michigan Board Changes



AGA West Michigan is pleased to introduce the newest addition to the Board, Joe Verlin. Joe will serve as the President-Elect.

Joe is a Principal with Gabridge & Company, PLC, where he serves as the firm's Principal in Charge of Audit Services for all of Michigan. Joe has been with Gabridge since 2001, during which time he has specialized in the governmental and not-for-profit sector. He has served for four years on the MICPA's Governmental Accounting and Auditing Task Force and is currently the co-chair. Joe also serves as a technical reviewer for the Government Finance Officers Association Special Review Committee for the Certificate of Achievement in Excellence in Financial Reporting Program.

Joe is a Certified Government Finance Manager (CGFM) and a frequent speaker for the MICPA and the Association of Governmental Accountants (AGA). Welcome Joe!



Kyle Nixon was the 2018/2019 AGA West Michigan Scholarship recipient. He has now moved into the Early Career Coordinator role on the

Board.

Kyle is a recent Davenport University graduate with a Master's degree in Professional Accountancy. After interning at Rehmann Robson for 2 years, he now works at Rehmann full time a staff associate working with schools and municipalities. He recently passed the CPA exam as well.

Kyle and his fiancé just purchased a house and are enjoying home improvement projects while planning their wedding and showering their 8 month old Golden Retriever Denali with as much attention as she can get!

In his new role, Kyle looks forward to exposing accounting and finance students to public sector accounting and the many benefits therein. Welcome to your new role Kyle!

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 2019/2020 recipient of this award is Karly Morris. Karly is senior at Aquinas College with a Professional Accountancy major. In addition to being a captain on the Aquinas Women's Volleyball team, she works as a tax intern at a local accounting firm. Karly has volunteered for several non profit organizations including Holland Home Assisted Living, Kid's Food Basket and Volunteer Income Tax Assistance (VITA).

Karly'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. Karly hopes to expand AGA West Michigan's use of social media to appeal to students. She will also assist in planning the Student & Early Career Event planned for February 2020. Congratulations Karly!



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.



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



Local Training Opportunities

Planned Future Events by AGA West Michigan

- **October 22, 2019 Webinar** - Practical Implementation of GASB 87 (Leases)

Time: 2:00 p.m. - 3:40 p.m. (2 CPE hours)

Governments use leases for a variety of routine transactions. Historically, these have been divided into two categories: operating leases and capital leases. Learn about the GASB's new single model for leases, which is effective beginning 12/15/2020. Topics discussed will include determining whether a transaction is a lease or a financed purchase, how to value lease assets and liabilities, and enhanced note disclosures. This standard could require a fair bit of advance preparation by more than the just the Finance Department. Learn the practical steps your government can start taking now to prepare.



- **November 7, 2019 AGA/GFOA Double Feature**

Location: Rehmann, 2330 East Paris Ave., SE, Grand Rapids, MI 49546

Time: 9:00-5:00 (8 CPE)

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

- Ethics
- Excel tips & tricks for governments (*hands-on session: laptops recommended*)

GFOA's Annual GAAP Update Presented by GFOA Staff

- New and upcoming GASB statements
- Implementation guidance
- Audit update



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.



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

- October 10, 2019: MGFOA Back to Basics 2019—Session III Governmental Budgeting—Okemos Conference Center
- October 30, 2019: West Michigan Front Porch Forum—City of Kentwood
- November 7, 2019: Advanced Financial Management—Public Budgeting and Forecasting

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

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.

National Training Opportunities (Webinars)



SHARED SERVICES SUMMIT 2019
November 14 | Washington, D.C.



Financial Systems Summit 2020
Washington, D.C.
January 9, 2020
6 CPEs



See Your Own Strength
NLT 2020
National Leadership Training
Feb. 12-13, 2020 | Washington, D.C.

To register and see other offerings, visit:

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

VLOOKUP to the Left? What sorcery is this? The VLOOKUP formula is a powerful Excel tool that saves countless hours of data entry when used with a downloadable report. However, you can only look to the right with a VLOOKUP. Unfortunately, the data download doesn't always come in the order we'd like, and if you have to constantly download a report in the existing format, it's a drag to re-order the data every time you need to refresh the data.

Enter the CHOOSE function to the rescue! The CHOOSE function by itself doesn't appear too useful (nor intuitive) at first blush, but combine it with VLOOKUP and its status is elevated. Essentially, the CHOOSE function allows you to specify which column has the value to look up and which column has the data you're trying to get. Here is the syntax:

```
=CHOOSE({1,2},$C$1:$C$5,$B$1:$B$5)
```

This means the value you're trying to find is in column C and the data you need to pull is in column B.

By way of example, let's assume your data is in the following order:

	A	B	C	D
1	Data:			
2	Ins Cov	Position	Name	Hourly
3	C	Scientist	Marie Curie	50
4	S	Primatologist	Jane Goodall	60
5	F	Biochemist	Gertrude Elion	70
		Marine		
6	F	Biologist	Rachel Carson	80

However, in your spreadsheet calculation you need it arranged like this:

	A	B	C
9	Personnel Services Budget		
10			
11	Name	Position	Ins Cov
12	Rachel Carson		
13	Jane Goodall		
14	Marie Curie		
15	Gertrude Elion		

The VLOOKUP will first need the name you're trying to find; for the first line, the value is "Rachel Carson" in cell (A12). So, we know that's how the VLOOKUP will start:

=VLOOKUP(A12) - now we need to tell it what column/range the data are in:

=VLOOKUP(A12,CHOOSE({1,2},\$C\$3:\$C\$6,\$B\$3:\$B\$6), - the translation for this is: Look up Rachel Carson whose name can be found in the range \$C\$3:\$C\$6; when you find the name, look in column B and report back that value.

The remainder of the formula (i.e., ,2,FALSE) reflects the VLOOKUP parameters (the second item you find, and it should be an exact match):

=VLOOKUP(A12,CHOOSE({1,2},\$C\$3:\$C\$6,\$B\$3:\$B\$6),2,FALSE)

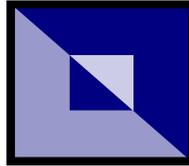
Looking up the insurance coverage is similar, only you want the formula to return the data found in column A. So that formula is:

		C12		fx		=VLOOKUP(A12,CHOOSE({1,2},\$C\$3:\$C\$6,\$A\$3:\$A\$6),2,FALSE)			
	A	B	C	D	E	F	G	H	I
9	Personnel Services Budget								
10									
11	Name	Position	Ins Cov						
		Marine							
12	Rachel Carson	Biologist	F						
13	Jane Goodall	Primatologist	S						

To give credit where credit is due: this discussion of the CHOOSE function was a modification of the explanation Mynda Treacy provided in her free online reference "Microsoft Excel Tips & Tricks" which can be downloaded at this link: <https://www.myonlinetraininghub.com/100-excel-tips-and-tricks>. Her website is chock full of all sorts of gems like this one, so check it out!

If you need a refresher on the VLOOKUP function, it was discussed in the Fall 2016 newsletter which can be found here: <https://www.agacgfm.org/CMSPages/GetFile.aspx?guid=50c96f2e-57c3-4b75-b8de-1fdd3eaa8482> (You'll need to cut and paste this link).

*Do you have an excel tip you would like to share?
Please email us at newsletter@agawestmichigan.org*



October—December, 2019: Mel Trotter Ministries



Website: https://www.meltrotter.org/ Mel Trotter Ministries exists to demonstrate the compassion of Jesus Christ, through rescue and restoration for anyone experiencing hunger and homelessness.

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.



2019/20 CHAPTER EXECUTIVE COMMITTEE



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