
CENTRAL ARKANSAS CHAPTER

Message from the President

Happy New Year! Let's make 2007 a great year for AGA. We can do this by attending the monthly meetings, audio conferences, community service events and the Spring Conference as well as any other function that AGA sponsors in 2007.

Happy Anniversary Central Arkansas! January 4th is Central Arkansas Chapter's anniversary. Our Chapter was formed January 4th, 1978. Twenty-nine years ago, Orvel Johnson, then a Legislative Auditor for the State of Arkansas, saw a need for a governmental accountant's organization. Orvel founded the Central Arkansas Chapter of AGA and was the first Chapter President. Providing education is one main attribute of the AGA organization. Thanks to Orvel, the Central Arkansas Chapter still provides educational opportunity to governmental and non-governmental accountants.

Remember, due to Martin Luther King, Jr's Birthday holiday, our January Chapter meeting will be on Tuesday, January 16th. As usual, it will be at St Vincent. The speaker, an IRS representative, will be giving a tax update. By attending the monthly chapter meeting, you receive one hour of **Free** CPE. Not only will do you receive informative information from our guest speakers and free CPE, you may also win the door prize. So, I encourage each member to attend the monthly meetings.

We are still collecting can goods, as a community service project, at our

Chapter meetings for the Arkansas food bank. Please participate by bring a can good to the meetings that you attend throughout the year.

Again, let's make 2007 a year to remember for AGA.

Brenda Horner, CPA, CGFM

Central Arkansas Chapter Announces Scholarship Winner

The Central Arkansas Chapter has awarded a \$1,000 scholarship to Kelly Millwood of Pottsville, Arkansas. She is an accounting student at Arkansas Tech University in Russellville.

Nominees Sought for Central Arkansas Chapter Officers

If you would like to nominate anyone (or yourself) for an office in the Central Arkansas Chapter of the Association of Governmental Accountants, please let us know. You can submit the nomination by email to any board member (our names and email addresses are listed at the end of this newsletter.

CGFM Profile: Second Career Prompts Dave Swindell to Find 'Right' Certification

Like many career military officers, Dave Swindell needed to make a big transition after his retirement. Unlike many of his peers, he did not shift to consulting work, contracting for the Department of Defense or maintaining close ties to his Army past.

He made a big break, moving to an area with no military presence and taking on something completely new: a job in local government.

"When you change careers, everything's open. I considered the private sector, but in the end I was fairly pleased with the ethics and purpose of government. I don't know if I could work that hard to make someone else money."

Swindell ended his 22-year military career, and moved from Oklahoma to Pocatello, Idaho, where he has served as the city's chief financial officer for the past five years. One of his first priorities was to become certified, and the CGFM turned out to be the broad-based governmental accounting certification that he was looking for.

"I was influenced by others who were active in AGA," Swindell said. "Pocatello is home to Idaho State University and Kitty Pumphrey. Kitty is the Professor of Governmental Accounting and an active AGA pusher - and on my selection committee, I later found out. She got me thinking about the CGFM."

Swindell said that as a federal employee, he became well schooled in financial and policy analysis. He also earned a master's degree in public administration along the way. In the Army, his focus was on setting budget priorities, not the specifics of governmental accounting.

By contrast, one of Swindell's first hires - CPA Joyce Stroschein - was stronger in accounting techniques and not as experienced in financial analysis. He purchased the self-study guides and got to work. After he passed the first exam, Stroschein also started studying, and ended up earning her certification before her boss did.

"We really studied on our own, but we encouraged each other. I couldn't help but finish," he said. "There was a little honor involved." In addition to her CGFM, Stroschein received a promotion from senior accountant to controller. "She also found the program to be a good refresher of just how everything is connected between accounting, management, leadership and accountability to the public," Swindell said.

Earning the CGFM from Pocatello was somewhat complicated. To take the exams, Swindell traveled to Ogden (130 miles), Salt Lake City (177 miles) and Boise (240 miles), with his wife in the passenger seat quizzing him on the way to the testing centers. Being an AGA member isn't simple either, as the Idaho Centennial Chapter meets in Boise, on the other end of the state. Swindell and Stroschein attend AGA's regional conferences and as many chapter functions as time and distance allow.

Taking a job in local government has been a great experience and a huge growth opportunity, Swindell said. Since entering West Point at age 18, his life had been wrapped up in the Army, a life he understood and knew well. He was comfortable walking the halls of Congress or the Pentagon, but nowhere is the role of government in people's lives more obvious than in City Hall. Approving a setback for a garage may sound mundane, but it's pretty important to the resident involved. At the federal level, the direct impact of what you do can be somewhat lost, he said. "Everything a city does is generally important," he said. "I found the right niche for me."

The values he learned through his military education-becoming a well-

rounded person with awareness of many disciplines-applied to the CGFM. As a big believer in what he calls a "core education," the CGFM fit into his desire to understand the big picture. Studying for the CGFM Exams gave Swindell a stronger knowledge of the theoretical underpinnings of governmental accounting, describing the origin of certain rules and how they evolved to the point where they are today.

"I think the CGFM distinguishes you amongst your peers," he said. "I can testify to the value of it."

-by Christina Camara

**AGA Central Arkansas
Chapter Executive Committee
Meeting Minutes**

Date: December 4, 2006

1st Floor Conference Room, 1515
Building, Little Rock

Members Present:

Brenda Horner, President; Marion Carlton, Past President and Newsletter Co-Editor; Gary Puls, Treasurer; Lucie Stoddard, Secretary; Sandra Sherman, Membership Co-Chair; Shirley Manning, Education Chair; Deena Coston, Program Co-Chair; Cynthia Rhoads, Meetings/Awards Co-Chair; Don Bellcock, Meetings/Awards Co-Chair and Co-Webmaster; Colleen Vollman, Newsletter Co-Editor; Marcella Winzerling, Co-Webmaster; Teri Matthews, Community Service Co-Chair; Jane Dudley, Community Service Co-Chair; Richard Drilling, Historian/Photographer

The meeting was called to order by President Brenda Horner at 12:00 p.m.

With addition of the motion and second confirming the financial statements at

October 31st, Colleen Vollman moved to approve the November 6th Chapter Executive Committee (CEC) meeting minutes. Marion Carlton seconded the motion, and it carried without opposition.

Financial Statements

Treasurer Gary Puls pointed out the November disbursement of \$200 under Donations for the Community Service Committee's purchase of Gingerbread Tree Program gifts. Lucie Stoddard made the motion to approve the statements as presented, and Shirley Manning seconded. The motion passed unanimously.

Scholarship Committee

Due to Greg Crawford's absence, the scholarship report was delayed. Don Bellcock suggested a subsequent email discussion and vote by the CEC members.

Standing Committee Reports

Newsletter

Marion Carlton discussed information needed by the editors by close of business December 4th.

Membership

Sandra Sherman updated the CEC members about the early career recruitment meetings with Beta Alpha Phi at UALR and UCA in February. Sandra also discussed the need for suggestions concerning the membership survey: member input is required to plan future educational events and to find a better day for conducting the general meetings. Attendance has ranged between 23 and 26 persons at each of the current year's meetings.

Community Service

Jane Dudley reviewed items purchased for the Division of Children and Family's Gingerbread Tree project. The Chapter sponsored two of the state's children in foster care by helping with

gifts at Christmas time. Teri Matthews mentioned that the committee will be looking for volunteers to assist with the AETN membership drive in January or February.

Meetings/Awards

Gary Puls reported receiving payment from approximately 32 persons for the holiday party on December 8th. Don Bellcock suggested the Chapter contribute a small amount toward the purchase of comical gifts and door prizes for distribution at the party. Teri Matthews noted some AGA promotional items were available for use as door prizes. Don moved to commit up to \$50 for small gifts at the party. Richard Drilling seconded the motion, which carried unanimously. Richard then noted that door prize winners at the monthly meetings should be mentioned in the newsletters.

CGFM

President Horner discussed promoting the CGFM in Arkansas by joining other chapters attempting to get their state and local governments to declare March as CGFM month.

Web

Richard Drilling mentioned he will look for photo opportunities at the holiday party for posting to the Chapter's web site. Marcella Winzerling observed the Chapter's board should be sure there are no objections by members/guests to their pictures being placed on the web site.

Education

Shirley Manning updated CEC members about the audio conferences. There were 30 attendees at The New Yellow Book in November. Richard Drilling will handle the PowerPoint presentation for the Procurement Cards-Successes and Challenges audio conference on December 6th if he is available. The next audio conference, Internal Controls, will be held on February 28th.

Programs

Deena Coston reported that the January meeting program will be a discussion of tax changes by an Internal Revenue Service representative. Don Bellcock suggested that meeting arrangements with St. Vincent be confirmed, since the January and February meetings will fall on Tuesdays due to the preceding Monday holidays. President Horner mentioned that she had received compliments on the programs scheduled for this fiscal year.

Historian

Richard Drilling advised he has been working on last year's chapter history information. He is planning to bring a slide show to the holiday party.

Other

President Horner requested the CEC members begin thinking about the selection of Chapter officers and committee members for the next fiscal year along with next year's nomination for South Central Regional Vice President (RVP). She also noted the need to recognize Bob Broughton as this year's RVP.

Brenda Horner commented the Chapter is having a 29 year anniversary in January. Richard Drilling observed that Orval Johnson, Legislative Auditor, was the first Central Arkansas Chapter President in 1978.

Don Bellcock noted that National offers a "scholarship" paying the room expense for one member, preferably the President if possible, from each Chapter to encourage attendance at the Federal Leadership Conference in February.

President Horner adjourned the meeting at 12:39 p.m.

**Central Arkansas AGA
Balance Sheet
December 31, 2006**

ASSETS

Current Assets		
Checking	\$	10,035.27
Certificates of Deposit		<u>27,483.88</u>
Total Current Assets		<u>37,519.15</u>
Total Assets	\$	<u><u>37,519.15</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Unearned Revenue	\$	<u> </u>
Total Current Liabilities		<u>-</u>
Capital		
Beginning Balance Equity	\$	9,862.89
Equity - Retained Earnings		29,655.26
Net Income		<u>(1,999.00)</u>
Total Capital		<u>37,519.15</u>
Total Liabilities & Capital	\$	<u><u>37,519.15</u></u>

**Central Arkansas AGA
Income Statement
Six Months Ended 12/31/2006**

	Current Month	Year to Date	
Revenues			
Education Seminar Revenue	\$ 200.00	\$ 1,358.03	1,158.03
Local Chapter Dues		447.55	447.55
National Recruitment		0.00	0.00
Interest Income	221.33	566.62	345.29
Donation		0.00	0.00
Awards Banquet		0.00	0.00
Christmas Banquet	410.80	728.60	317.80
Miscellaneous		275.00	275.00
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Total Revenues	832.13	3,375.80	2,543.67
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Expenses			
Education Expense Speakers	\$	\$ 1,270.00	1,270.00
Education Seminar Facility Expense		161.51	161.51
Education Seminar Materials	68.88	1,082.81	1,013.93
PSI		0.00	0.00
PDC Expense		107.89	107.89
Meetings Expense		0.00	0.00
Awards Banquet Expense		0.00	0.00
Holiday Banquet Expense	1,242.32	1,242.32	0.00
Scholarship Expense		0.00	0.00
Audit Cost		500.00	500.00
Speaker Gifts Expense		230.71	230.71
Web Expense		130.00	130.00
PO Box Rent		231.60	231.60
Postage		7.80	7.80
Bank Charges		0.00	0.00
Office Supplies		0.00	0.00
Donation		200.00	200.00
Promotional Expense		210.16	210.16
Miscellaneous Expense		0.00	0.00
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Total Expenses	1,311.20	5,374.80	4,063.60
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Net Income	\$ (479.07)	\$ (1,999.00)	(1,519.93)
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Officer Directory and Contact Information

Position	Name	Phone #	E-mail Address
President	Brenda Horner	(501) 682-5243	brenda.horner@dfa.state.ar.us
President Elect	Greg Crawford	(501) 683-4632	greg.crawford@dfa.state.ar.us
Treasurer	Gary Puls	(501) 371-6033	gary.puls@dfa.state.ar.us
Secretary	Lucie Stoddard	(501) 682-6182	lucie.stoddard@arkansas.gov
Newsletter Co-Editors	Marion Carlton	(501) 682-2893	marion.carlton@arkansas.gov
Newsletter Co-Editors	Colleen Vollman	(501) 683-2251	colleen.vollman@arkansas.gov
Membership Co-Chairs	Lisa Ricks	(501) 683-1065	lisa.ricks@arkansas.gov
Membership Co-Chairs	Sandra Sherman	(501) 682-4125	ssherman@aetn.org
Education	Shirley Manning	(501) 682-5241	shirley.manning@dfa.state.ar.us
Community Service Co-Chairs	Jane Dudley	(501) 682-3504	jane.dudley@sosmail.state.ar.us
Community Service Co-Chairs	Teri Matthews	(501) 682-5255	teri.matthews@dfa.state.ar.us
Program Co-Chairs	Sandy Becker	(501) 447-1115	sandy.becker@lrsd.org
Program Co-Chairs	Deena Coston	(501) 377-1214	deena.coston@carkw.com
CGFM Chair	Russ Hannah	(870) 972-2024	russ.hannah@arkansas.gov
Meetings and Awards Co-Chairs	Don Bellcock	(501) 682-1872	donald.bellcock@arkansas.gov
Meetings and Awards Co-Chairs	Cynthia Rhoads	(501) 682-3921	cynthia.rhoads@arkansas.gov
Co-Webmasters	Don Bellcock	(501) 682-1872	donald.bellcock@arkansas.gov
Co-Webmasters	Marcella Winzerling	(501) 683-0396	marcella.winzerling@dfa.state.ar.us
Historian	Richard Drilling	(501) 324-9062	richard.drilling@dfa.state.ar.us
Past President	Marion Carlton	(501) 682-2893	marion.carlton@arkansas.gov