

October 2008

## UPCOMING EVENTS

**October 9, 2008  
Meeting**

**1 Hour of CPE**

**Speaker:**

**Dr. Relmond P. Van  
Daniker, AGA Executive  
Director and Central  
Kentucky Chapter  
Charter Member**

**Topic:**

**AGA - The Past,  
Present, and Future**

**Location:**

**Frankfort Plant Board  
Clubhouse**

**Time: 11:30 am-1pm**

**Price:**

**\$10 Members**

**\$12 Non-Members**

**\$5 CPE (no lunch)**

**Visit Our Website**

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



## President's Message Lee Ann Watters

What were you doing 30 years ago? Thirty years ago, 49 men and women sought and received a charter to form an Association of Government Accountants chapter here in Central Kentucky. The group opted to follow what was then a recent trend by choosing a geographical area chapter name rather than identifying with a specific city. The Central Kentucky Chapter was installed as AGA's 84<sup>th</sup> chapter with Mr. Ronald L. Cooper as its first president. Then, as now, the chapter's membership was heavily comprised of state government employees. We are pleased to have with us today one of those early members, Dr. Relmond Van Daniker, as our guest speaker. Dr. Van Daniker has maintained his membership since September 1, 1978 and as risen to become the Executive Director of the Association of Government Accountants.

In thinking about the momentous occasion of the chapter's 30<sup>th</sup> anniversary I scanned our current membership listing and noted that several people, in addition to Dr. Van Daniker, have maintained their

membership for a number of years. For instance, Ben Grow joined the chapter on March 1, 1979. Ben has served the chapter as a member of our executive committee many times and continues to attend monthly meetings and events. Ms. Betty Pendergrass has maintained her membership, continuously, since March 1983 and was recently recognized as a 25-year member by the chapter.

Obviously, AGA membership has held great value for these people. If you scan our AGA web site you will see a section that is titled "Membership Benefits." In reading this section, there are many tangible benefits to membership. However, I can only believe that AGA has represented more than that for these long-term members. AGA offers many opportunities to develop leadership skills and network. Most importantly, many of our members have made life-long friends both here in Central Kentucky and throughout the nation through their involvement in AGA.

If you are not currently a member I encourage you and consider joining today. And if you are a member I hope that you will consider becoming more actively involved. Join us in continuing the 30-year tradition of the Central Kentucky Chapter of AGA.

# Chapter Meeting News and Notes

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## Speaker Information

By: Sandra Rudic, CPA

**Dr. Relmond P. Van Daniker**, *AGA Executive Director and Central Kentucky Chapter Charter Member*

Relmond Van Daniker has worked in the government financial management field for 30 years, including 26 years with associations. He is currently the executive director of AGA – the Association of Government Accountants - since October 2003. Prior to this, he spent 18 years as the Executive Director of the National Association of State Auditors, Comptrollers and Treasurers (NASACT). He is currently Professor Emeritus at University of Kentucky.

Van Daniker is a past national president of the International Consortium on Governmental Financial Management (ICGFM) and was a professor of accounting at the University of Kentucky for more than 30 years.

He spent three years as assistant director with the Cost Accounting Standards Board and chaired a task force to develop and implement a new statewide accounting system for the Commonwealth of Kentucky.

Van Daniker was also the principal investigator for the National Science Foundation grant to develop generally accepted accounting principles (GAAP) for state governments.

He is a frequent contributor to financial management industry professional journals and is the co-author of 10 books and monographs. Van Daniker received AGA's Author Award in 1983, and the AGA National President's Award in 2001.

A native of Baltimore, MD, Van Daniker received his undergraduate degree in accounting from Loyola College, an MBA in finance and a DBA in accounting from the University of Maryland. He is a member of AGA and the AICPA.

## Community Service Update

By: Linda Hinton, CPA, CPM

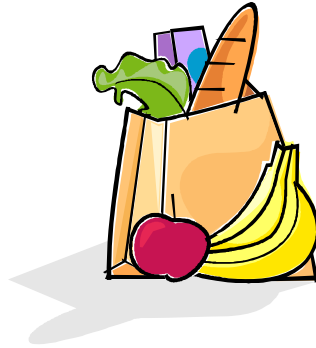
### **Franklin County Emergency Food Pantry:**

Our original Community Service Plan did not contain collecting non-perishable food items for an organization, however, in these difficult economic times, more and more families are in need of assistance. So, to help the community, the Central KY Chapter of AGA is collecting non-perishable food for the [Franklin County Emergency Food Pantry Through October](#).

The Pantry distributes food in Franklin County residents who need food on an emergency basis. Recipients apply through local churches, which contact a resource agency to ensure the recipient is not receiving benefits from multiple agencies at the same time. Then, they contact the Food Pantry. Recipients are allowed to receive food from the Pantry up to six times a year.

The Pantry currently has enough canned vegetables but needs:


Cereal  
Crackers  
Dry Beans (like pinto or navy beans)  
Flour  
Spaghetti Noodles  
Soup  
Canned Fruit  
Fruit Juices



It costs about \$50 to feed a family of four for a week. Please bring a nonperishable food item to the next meeting, or make a tax-deductible donation (checks should be made payable to the Franklin County Emergency Food Pantry). Please see Linda Hinton if you have questions.

### Military Care Packages:

We received a thank you from CPT Todd and SPC Kamiem for the items we sent in the military care packages in May 2008.




## NEWS FROM IRAQ

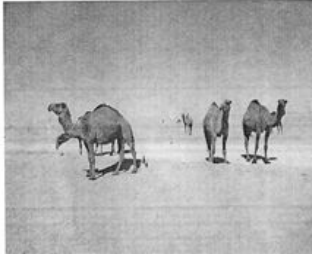
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Linda Hinton of AGA  
Just wanted to say Hello from Iraq. CPT Todd sends his thanks along with many thanks from the soldiers here. He handed out the items you had sent for us and I was one of them that received a few items. I wanted to say thanks for the items, and the support you have shown to us. We appreciate it.

Besides it being hot and roasting like pigs...hehe!  
Things are going well, and the mission is doing well, and we are all looking forward to coming home when we get done.

Thanks again.   
SPC KAMIEN  
438<sup>th</sup> MP Co.  
Murray, KY



## **Kentucky Book Fair**

The Kentucky Book Fair will be held on Saturday, **November 15th, 2008**, from 9:00 a.m. to 4:30 p.m. at the Frankfort Convention Center. This annual event has brought together scores of writers and readers and is celebrating its 25<sup>th</sup> year! Visit <http://www.kybookfair.com/> to find out more about the Book Fair.

We have had several members enjoy volunteering for the book fair in the past. So, if you want to help with the book fair on November 15, 2008 or help set up the fair on Friday, November 14, 2008, please complete the form on the next page and submit it to me. I will pass the forms along to Amy Luscher Smith who works with the volunteers. If you prefer, you may supply the information in an e-mail message.

## **From the Editor**

All members are encouraged to submit articles for the newsletter. Members earn 1 member participation point per article used and 5 points per technical article. Submissions should be in Microsoft Word format and preferably 2 pages in length or less. Send submissions to [sarah.feltus@auditor.ky.gov](mailto:sarah.feltus@auditor.ky.gov).

**KENTUCKY BOOK FAIR 2008**  
***Supporting School and Public Libraries throughout Kentucky***  
**Nov. 15, 2008 – Frankfort Convention Center, Frankfort**

The success of this premiere annual event depends on committed, enthusiastic, experienced volunteers. If you would like to volunteer, please complete the form.

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street or PO Box, City, State, Zip)

Phone Numbers (Please include area codes.)

Home: (\_\_\_\_\_) \_\_\_\_\_ Business: (\_\_\_\_\_) \_\_\_\_\_

Cell: (\_\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_ My address has changed since I last volunteered.

\_\_\_ I am younger than age 18 years of age.

Hours Available:

\_\_\_ I will help on **Friday, Nov. 14** – 9 a.m. to 1 p.m. to help set up for the event

\_\_\_ I will help on **Saturday, Nov. 15**, at this time (or these times):

\_\_\_ 9 – 11 a.m. (Shift #1)      \_\_\_ 11 a.m-1 p.m. (Shift #2)

\_\_\_ 1 – 3 p.m. (Shift #3)      \_\_\_ 3 – 5 p.m. (Shift #4)

As a Saturday volunteer, I prefer these assignments (Prioritize with “1” being first choice):

\_\_\_\_\_ Greeter (welcome patrons, distribute catalogs)

\_\_\_\_\_ Author Assistant (assist authors during the event)

My Favorite authors or genres: \_\_\_\_\_

\_\_\_\_\_ Surveyor (gather feedback from authors, patrons, or volunteers)

\_\_\_\_\_ Patron Counter (use a hand counter to tally Fair patrons upon entry)

\_\_\_\_\_ Hospitality Server (staff kitchen, serve beverages and snacks to authors)

\_\_\_\_\_ Generalist (flexible and ready to contribute my skills as needed)

I need this accommodation (for example, a task that can be done while seated):

\_\_\_\_\_

In past years, I have served the Book Fair in these roles:

\_\_\_\_\_

\_\_\_\_\_ I cannot volunteer this year, but please call on me in 2009.

If you have any questions regarding community service activities, please direct them to me at 573-0050 ext. 269.

# Conferences



## Welcome to AGA's 2008 Performance Management Conference

Make plans now to attend AGA's National Performance Management Conference, which focuses on the growing field of performance reporting.

The conference brings together government officials who are using performance reports to measure progress toward achieving their goals every year. Not only can solid performance measures help governments improve operations, but they can also communicate to citizens how tax dollars are being spent.

Join us in Seattle to learn from the leaders in performance reporting from all levels of government, the private sector and academia. Speakers will share how-tos, lessons learned and cooperative initiatives among governments. This event offers unparalleled opportunities to network, exchange ideas and share best practices with colleagues and friends.

AGA will also recognize governments that have received AGA's Certificate of Achievement in Service Efforts and Accomplishments (SEA) Reporting. Take the lead in improving transparency for your government agency—register today and secure your place at AGA's newest educational and networking event.

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# Central Kentucky Leadership Directory 2008-2009

<b>President</b>	<b>Lee Ann Watters, CPA, CGFM</b> Mountjoy & Bressler, LLP PO Box 5630 Frankfort, KY 40602 (502) 227-9000 lwatters@mountjoybressler.com	<b>Membership</b>	Roy W. Hunter, CPA Mountjoy & Bressler, LLP PO Box 5630 Frankfort, KY 40602 (502) 227-9000 rhunter@mountjoybressler.com
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<b>Education</b>	Cindy Upton, CPA, CGFM Legislative Research Commission 700 Capitol Avenue Frankfort, KY 40601 (502) 564-8100 Cindy.upton3@lrc.ky.gov	<b>Newsletter Editor</b>	Sarah Feltus Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Sarah.Feltus@auditor.ky.gov

**Central Kentucky AGA  
Treasurer's Report  
Month Ended September 30, 2008**

Reconciled Cash Balance 8/31/08		\$ 2,976.31
Receipts:		
September Program Revenue	\$ 300.00	
Fall Training Program Revenue	<u>3,752.50</u>	
Total Receipts		<u>4,052.50</u>
Total Funds Available		<u>7,028.81</u>
Less: Expenses		
		<u>(406.50)</u>
Cash Balance 9/30/08		\$ 6,622.31

Expenses:		
Monthly Speaker Donations	50.00	
Monthly Catering - September	306.50	
Monthly Meeting Site Rental	50.00	
Total Expenses	<u>\$ 406.50</u>	
General Fund Expenses	<u>\$ 406.50</u>	

**Change in Cash Balance  
Month September 30, 2008**

Cash Balance - August 31, 2008		\$ 2,976.31
Program Revenues	\$ 4,052.50	
	<u>-</u>	4,052.50
Expenses		<u>(406.50)</u>
Net Income (Loss)		<u>3,646.00</u>
Reconciled Cash Balance - September 30, 2008		<u>\$ 6,622.31</u>