

MINNESOTA GOVERNMENT FINANCE  
OFFICERS ASSOCIATION  
**MnGFOA NEWSLETTER**

August 2003

*Excellence and Leadership in Government Finance*

[www.mngfoa.org](http://www.mngfoa.org)

**MESSAGE FROM THE PRESIDENT**

**By: Tom Kelly**

Hello every one. I hope every one has had a chance to enjoy summer. Now that August is upon us many of us are well into are budget processes for the next fiscal year. In the last issue of Government Finance Review, GFOA President Ed Harrington wrote in his message that it is easy to be a finance official when economic time are good, but when times are tough like they are now the finance officials must provide strong leadership. I couldn't agree more, but I would argue that it can be just as difficult when times are good. As you all work through your 2004 budget process I would encourage you to consider formatting and applying for GFOA's Distinguished Budget Awards Program. This program is one tool for providing strong financial leadership within our communities. To help with this the Conference Committee has schedule a session on the program criteria.

Speaking of the conference, it's almost upon us. The Conference Committee has been working very hard to put together an excellent conference once again. As always the conference is filled with excellent technical and non-technical session that we all can benefit from. The annual conference not only provides a great learning opportunity, but a great chance to network with old friends and meet new friends. In addition to the many great session the Social Committee has put together some good evening entertainment. Not to mention all the great food. I hope to see you in Alexandria in September.

As this year flies by, not only is it budget and almost conference time, but its time for our members to nominate next years' Treasurer. The Treasurer's Committee, headed by Chair Lori Johnson, is asking for nominations for someone you believe will serve the best interest of MnGFOA. The Treasurer moves through all positions on the MnGFOA Executive Board and will serve as President in 2007. For more information contact Lori Johnson at the City of Elk River.

I wish you all the best during your 2004 budget process and I hope to see you all at the August luncheon meeting.

**AUGUST MEETING NOTICE**

Date: Wednesday, August 20, 2003  
Location: Minneapolis Sheraton 4 Points  
Topic: SAS #99 – The New Fraud Standard  
Speaker: Tom Hodnefield, HLB Tautges,  
Redpath, Ltd.  
Meal: Smoked Turkey Croissant  
Time: 11:30AM – Welcome and Program  
12:20PM - Lunch & Business Meeting  
1:00PM - Executive Committee Mtg.  
Cost: \$ 15.00

**Reservation:** Please leave your reservation with Chris Miller at the City of Roseville at 651-490-2210 or on our website at [www.mngfoa.org](http://www.mngfoa.org) by THURSDAY, AUGUST 14, 2003. (Vegetarian meal choice is available).

**SPEAKER BIO**  
**TOM HODNEFIELD- HLB TAUTGES**

Tom Hodnefield is an audit partner of HLB Tautges Redpath, Ltd. in St. Paul, Minnesota and has been providing public accounting services since 1988. He specializes in audit, taxation, reporting and advisory services for local government, not-for-profits, charitable gambling operations, and retirement plans.

Tom previously served as a reviewer in the Government Finance Officers Association Certificate of Achievement in Financial Reporting program and as a committee member for both the MNCPA governmental and not-for-profit committees. He is a frequent presenter on topics regarding financial reporting and governmental accounting. He also served as Treasurer and founding board member of the White Bear Lake Area Educational Foundation from 1994 to 2001.

Tom graduated from the Gustavus Adolphus College in St. Peter, Minnesota with a Bachelor of Arts degree in accounting. He is a member of the American Institute of Certified Public Accountants (AICPA), the Minnesota Society of Certified Public Accountants (MNCPA), and the Minnesota Government Finance Officers Association (MGFOA).

**2003 MnGFOA DATES**

**Monthly Meeting Dates:**

October 15                      November 19                      December 17

**Conference/Training:**

2003 Fall MnGFOA Conference	Alexandria MN	September 16 – 19
2004 GFOA Annual Conference	Milwaukee, WI	June 13 - 16

**GFOA INTERNET TRAINING - USING THE GFOA CHECKLIST TO IMPLEMENT THE NEW MODEL**

Monday, September 15, 2003, from 2 p.m. to 4 p.m. EST

This live, interactive training features Stephen Gauthier, GFOA's director of technical services. The material covers:

- Putting the new checklist to work—preparer perspective
- Avoiding common deficiencies and properly interpreting frequently misunderstood requirements
- Profiting from special transition provisions available to Certificate Program participants.

All you need is a speakerphone and a separate Internet connection. For more information, contact GFOA at 312/977-9700 or check their website at [www.gfoa.org](http://www.gfoa.org).

**GFOA'S ANNUAL GOVERNMENTAL GAAP UPDATE**

Annual Satellite Videoconference – Thursday, November 6, 2003 12pm – 4pm. Presented by

Stephen J. Gauthier. For more information check online at [www.gfoa.org](http://www.gfoa.org) or contact GFOA.

### **EXECUTIVE COMMITTEE UPDATE**

The committee approved of the minutes for the April 16, 2003 meeting. A summary of the minutes is as follows:

- Approval of the Check Register for April in the amount of \$6,241.29 and for May with no activity. Also the Treasurer's report as of May 31, 2003 was approved.
- Conference committee update; Michelle Pietrick – An annual conference agenda was distributed. There will be no Tuesday night session this year due to low attendance last year.
- Program committee update; Joe Huss - Committee is still working on July and August speakers and presented ideas they are working on for future topics.
- Social committee update; Jim Eichten – golf outing numbers down somewhat this year but probably due to the time of year it was held. Next year they will move it back to August. Evening entertainment at the conference will include night golf on the putting course on Tuesday, dueling pianos on Wednesday and comedians on Thursday.
- Scholarship committee; Tom Pepper - Tom recommended four scholarships be awarded this year. Approval was granted for the four scholarships, which are for students at the U of M – Duluth, University of St. Thomas and College of St. Catherine.
- Tom Kelly met with the Wisconsin GFOA president who has offered to come to Arrowwood in September (at her own expense) to promote the 2004 National Conference in Milwaukee. The Executive committee agreed it would be appropriate to provide her with meal tickets for her stay.
- The Committee also approved the idea of a "thank you" reception for all the MnGFOA committee volunteers. The reception would be Tuesday evening at Arrowwood.

### **2004 TREASURER NOMINATIONS**

It is time again for the 2004 treasurer nomination process. The Selection Committee would like to encourage all members to consider making a nomination this year. Officers of the Association provide direction and ongoing support for the organization. They are key to keeping this one of the most highly respected state organizations. Please help us maintain the high quality of officers by nominating someone who is committed to the government finance profession and can provide leadership to the organization. Nominations are due by August 15, 2003.

Please send all nominations/applications to:

Lori Johnson  
City of Elk River  
13065 Orono Parkway  
Elk River, MN 55330-3212  
(763)-441-7425  
[ljohnson@ci.elk-river.mn.us](mailto:ljohnson@ci.elk-river.mn.us)

The rules for nominations are:

- Members may apply themselves or nominate others.
- Associate members may make nominations.
- Candidates must be active members for at least three years.

The Selection Committee will also consider the candidate's willingness to make the necessary time commitment to the position, demonstrated leadership in government finance, and commitment to the MnGFOA organization.

**ANNUAL CONFERENCE**  
**"O3-D: Discover, Dream, Dedicate"**

It's time to make your reservations for the 2003 Annual Conference to be held at Arrowwood Resort in Alexandria from September 16 to 19. Included in this month's newsletter are the registration forms for the conference registration and for the hotel reservation. Please make sure to send the proper forms and payments to the following: Conference registration form along with payment should be mailed to Robin Roland at the address indicated on the form; Hotel reservation form should be mailed or faxed to Arrowwood Resort at the address or fax number indicated on the form. Also included is a tentative agenda of topics and speakers for the conference. We are very excited about this year's conference and hope that you will be there too!

If you have any questions about the conference, please contact Michelle Pietrick at [michellepi@co.saint-croix.wi.us](mailto:michellepi@co.saint-croix.wi.us) or 715-381-4304.

NOTE: Those that are planning to attend the Wednesday afternoon session on Yoga/Stress Relief please bring along exercise wear or comfortable clothes as the instructor will be demonstrating some techniques that you will try in the session.



**THOMAS J. MORAN AWARD**

The Thomas J. Moran award is given by the Minnesota Government Finance Officers Association (MnGFOA) in recognition of extraordinary service rendered by an individual to advance the quality of public financial administration, promote the development and education of governmental accounting and accounting personnel, and promote high standards in the field of governmental finance in Minnesota.

This honor is awarded annually whenever, in the opinion of the Executive Board, an individual has clearly demonstrated by outstanding effort that he or she is dedicated to the improvement of public financial administration as best exemplified by our past member and president, Thomas J. Moran. Any member of MnGFOA may nominate a candidate for the award. Any person engaged in governmental finance or accounting in the State of Minnesota, including, but not limited to, active or associate members of MnGFOA, is eligible for the award.

Information and nomination forms for the award are available in the MnGFOA Membership Directory or on the MnGFOA web site, [www.mngfoa.org](http://www.mngfoa.org). Nominations must be remitted to Tom Kelly, White Bear Township, 1281 Hammond Road, White Bear, MN 55110; Fax (651)-426-2258; or e-mail [tom.kelly@ci.white-bear-township.mn.us](mailto:tom.kelly@ci.white-bear-township.mn.us). If awarded, the recipient will be announced at the annual business meeting at Arrowwood.

**COMMITTEE CHAIRS FOR 2003**

Conference	Michelle Pietrick	715-381-4304
Education	Julie Vogel	952-448-2851
Program	Joe Huss	952-563-4930
Social	Jim Eichten	952-545-0424

Selection      Lori Johnson      763-441-7420

**2003 EXECUTIVE BOARD**

The 2003 MnGFOA Executive Board is as follows:

President	Tom Kelly	651-429-5827
	White Bear Township	
President-Elect	Lori Webster	651-480-2352
	City of Hastings	
Secretary	Tom Pepper	651-675-5017
	City of Eagan	
Treasurer	Chris Miller	651-490-2210
	City of Roseville	
Past President	Sharon Legg	763-767-6433
	City of Coon Rapids	
At-Large	Cathy Shuman	763-271-3204
	City of Monticello	
At-Large	Rosemary Masloski	651-697-8530
	Ehlers & Associates	
State Rep.	Ron Hedberg	651-458-2832
	City of Cottage Grove	

If you have any questions, want to help out, or have suggestions for the Executive Board or for the committees for 2003, please feel free to give them a call.

**MESSAGE FROM THE EDITOR**

As always, we are looking for information to put in the newsletter of interest to the group. Please contact me with any retirements, job changes, promotions, certifications received or any other items you are willing to share with the group. Please give me a call or e-mail me by the 20<sup>th</sup> of the month to guarantee publication.

Contact:                      Lori A. Webster  
   City of Hastings  
   101 4<sup>th</sup> Street East  
   Hastings, MN 55033  
E-Mail:                         [Lwebster@Ci.Hastings.MN.US](mailto:Lwebster@Ci.Hastings.MN.US)  
Phone:                         651-480-2352  
Fax:                              651-437-7082

## **GOVERNMENT PERFORMANCE REPORTING DEMONSTRATION PROJECT**

With support from the Alfred P. Sloan Foundation, the National Center for Civic Innovation is launching the Government Performance Reporting Demonstration Project. The aim of this three-year initiative is to encourage local and state governments to apply the criteria specified in the Governmental Accounting Standards Board's (GASB) Special Report, ***Performance Reporting: Suggested Criteria for Effective Communication***. Consult <http://www.seagov.org> for a full description of the criteria and a copy of the report.

To encourage a wide range of participation, approximately 30 governments will be awarded grants of about \$30,000 to assist them in preparing two annual reports on performance using some or all of the GASB Suggested Criteria. Preference will be given to jurisdictions that will meet all or a large number of the GASB Suggested Criteria. Grant recipients will be expected to communicate performance data to their constituents, and assess the influence and effectiveness of their reports.

Grants will be awarded on a staggered basis after applications are received and reviewed by a selection panel comprised of individuals with expert knowledge or experience with citizen-based government performance measures. Selection will begin in the summer of 2003 with the aim of making all awards by December 31, 2003.

Grants will provide important recognition to the state and local governments that are selected, identifying them as innovators and trailblazers in performance measurement. GASB SEA staff will be available to grantees to provide expert technical assistance. All grant recipients will have access to reports, information on best practices, lessons learned and other developments through special e-mail lists and web communications.

### **Who is Eligible**

Any U.S. state or general-purpose local government may apply, and some special-purpose entities, such as school districts, transportation authorities and regional water or sewer districts or authorities, may be considered. Only those who have had some prior experience collecting and reporting performance data, at least for internal purposes, will be considered.

They must agree to:

- Prepare and promulgate at least two annual performance reports during the next three years, applying some or all of the Suggested Criteria;
- Release their annual performance reports to their constituents within six months of the end of their fiscal year;
- Modify the second year report based on feedback from citizens and other users of the first year report;
- Submit brief quarterly progress reports that can be shared with other grantees;
- Submit a brief final report describing what was learned from the process; recommendations to others who want to experiment with performance reporting; an assessment of the Suggested Criteria, including the extent to which they were found to be helpful in preparing a performance report that communicates to citizens, and how, if at all, the criteria should be modified; a description of how citizens were involved in the process and an evaluation of this involvement; and whether the government intends to continue preparing performance reports for its citizens and why or why not.
- Serve as a resource for other governments that want to initiate or improve their performance reporting.

### **For More Information**

Consult our website at <http://www.nationalcenterforcivicinnovation.org>. Or email your name, jurisdiction, address and other pertinent information to [gpr@nationalcenterforcivicinnovation.org](mailto:gpr@nationalcenterforcivicinnovation.org).

**MINNESOTA GOVERNMENT FINANCE OFFICERS ASSOCIATION  
2003 ANNUAL CONFERENCE  
“0-3 D: Discover, Dream, Dedicate**

<b><u>WHEN:</u></b>	September 17 – 19, 2003
<b><u>WHERE:</u></b>	Arrowwood Resort

**Alexandria, Minnesota  
FAX: 320-762-0133**



<b>CONFERENCE [9/17-19/03] <u>REGISTRATION FEE</u></b>	<b>BY <u>August 25</u></b>	<b>AFTER <u>August 25</u></b>
Member	\$ 200.00	\$ 225.00
Non-Member	\$ 260.00	\$ 285.00

**MAKE CHECKS PAYABLE TO:** Minnesota GFOA

**MAIL REGISTRATION/PAYMENT TO:** Robin Roland, Finance Director  
City of Farmington  
325 Oak Street  
Farmington, MN 55024

**NEW MEMBER POLICY:** You may join MGFOA at the time you register. Rates are \$40 for regular members and \$60 for associate members. New members may remit membership dues with the conference registration fee.

**LODGING:** YOU MUST make separate arrangements by completing the attached lodging registration form for Arrowwood Resort by August 17, 2003. YOU MUST MAIL OR FAX YOUR RESERVATION FORM. Reservations are on a first-come first-served basis and overflow lodging reservations WILL BE made for you by Arrowwood. You are encouraged to make arrangements to share a room.

**REFUND POLICY:** The registration fee (less expenses) will be refunded if written notice of cancellation is received anytime through September 11, 2003. Written notice of cancellation received on or after September 12, 2003 will be refunded after deducting expenses including meals. Requests for refunds will only be considered up to September 26, 2003.

***THE ANNUAL CONFERENCE COMMITTEE INVITES ALL PARTICIPANTS TO DRESS CASUALLY AND ENJOY THIS YEAR'S CONFERENCE***





