



# Nashville Notes

October 2005

Volume 28, Number 2

**President's Message,  
Dianne McKay, CGFM, CPA**

I think we've gotten our program year off to a rousing start. It was good to see all of you at our September meeting. We had a great speaker—Mayor Purcell addressed thought-provoking current events—and we also got some great photographs of our members enjoying the occasion.

Current events of another nature have captivated and haunted us over the past few days—the devastation that Hurricane Katrina wrought upon Louisiana, Mississippi, and Alabama. It appears that this hurricane has caused more damage than any other natural disaster in the recorded history of this country. Although the various governments' response in getting aid to the victims likely falls short of what we would have liked, the response of the American people has been incredible. I have been so proud to hear the stories of outreach and caring that continue to become known every day.

My gratitude goes out to the thousands of trained volunteers who have put their lives on hold to travel to help the people and animals whose lives have been interrupted and endangered by the hurricane. In addition, I admire the people living in the communities who have accepted these hurricane evacuees and are working hard to accommodate their needs.

I attempted soon after the hurricane to begin chapter efforts to raise funds for the victims. Nashville was apparently one of the first chapters to contact National for guidance. National, however, had not had time to finalize its approach to aiding the hurricane victims and mistakenly told us that our collections would qualify for a

National match. I encourage you to give to the Red Cross (which seems to be heading up a majority of the recovery efforts) or to another charity aiding hurricane victims. You can also help victims who have been relocated to our community by donating blood or offering your time to help.

On a brighter note, I would like to mention the wonderful training events awaiting you. The Education Committee has done a great job setting up training events for this fall. You have the opportunity to pick up two hours here and there by attending the various audio conferences (offered at no cost to members). I think we plan to sponsor three audio training sessions on topics of interest to government professionals. The audio conference training concept is attractive for a number of reasons:

- Ø Only two-hour increments on an educational topic.

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**Chapter Recognition Points YTD  
(through September 2, 2005)**

Leadership	3,050
Education	300
Certification	725
Communication	1,875
Membership	50
Community Service	200
Awards	600
<b>Total Points YTD</b>	<b>6,800</b>
Chapter Goal	10,000

**CHAPTER MEETING**

**Thursday, October 6, 2005**

**11:30 a.m.**

**Speaker**

**Dr. Pedro Garcia**

**COST: \$10.00 per member**

Make your luncheon reservation online at <http://www.nashvilleaga.org>.

If necessary you may call  
**(615) 401-7843**  
by **6:00 p.m. Monday,**  
**October 3, 2005**

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## September Speaker Dr. Pedro Garcia

Dr. Pedro E. Garcia was born in Cuba and came to America in 1962 at the age of 15. He was part of Operation Peter Pan, a program that brought children from Cuba to keep them from becoming Communists. He lived in a Miami camp until his parents arrived. The family moved to Iowa where Dr. Garcia learned English and graduated from high school. He earned his B.A. degree from Kansas University and went on to earn a master's degree from San Diego State University and a doctorate degree from The University of Southern California in 1983.

In 1970, Dr. Garcia went to California to work with Campus Crusade for Christ International and served as a college campus representative. He began his teaching career in San Diego County in 1971. Dr. Garcia became the youngest high school principal in Los Angeles County at the age of 31. In 1987, Dr. Garcia became Assistant Superintendent for Instruction in Santa Barbara, CA. He became Superintendent of the Carpinteria Unified School District in 1991.

Before coming to Nashville, Dr. Garcia served as Superintendent of the Corona-Norco Unified School District. At the beginning of his tenure, only 12% of students in the district scored above the 50<sup>th</sup> percentile on all tests. When he left, 72% of students ranked above it.

Once Dr. Garcia took over Metro Schools, he set an aggressive agenda to improve the school district. It included four major points: 1. Develop a standard based system. 2. Create a strategic plan focused on student achievement for district and schools. 3. Change the organizational structure to maximize effectiveness and 4. Set high achievement goals. He is a transformational leader. His leadership style is based on: 1. **Shake up the status quo**; 2. **Hold everyone accountable**; 3. **Propose new ideas**; 4. **Operate from strong beliefs**; 5. **Talk research and theory**; 6. **Create explicit goals for change**. He has delivered on 51 of the 53 promises made at the time he signed his initial contract on June 26, 2001. After the initial struggle of setting up the academic structures and, building organizational capacity to move forward, the district scores soared to unprecedented heights not seen in the district since the state assessment program was started in 1990. In addition, the number of students taking and passing advanced placement classes has increased by 57%. Likewise, the number of middle school students receiving high school credit increased to 4298, an 89% increase since 2001.

Dr. Garcia serves on the Board of the Cumberland Science Museum, The Country Music Hall of Fame, The Nashville Symphony, The Frist Center, The Boys Scouts, and the Steering Committee of Action on Nashville's Agenda. He was appointed by President Bush in 2002 to the Presidential Commission on Service and Community Participation.

Dr. Garcia has lectured and conducted workshops for business executives on how to become a highly functioning learning organization. Dr. Garcia has conducted seminars and workshops on transformational leadership, leading change, team building, creating a future organizational vision, developing an effective strategic plan to drive improvement. Some of his clients have been American Express/IDS, Tri-County Personnel Association, the U.S. Navy, the U.S. Army, Oxnard College, Moorpark College and Redlands University and Franklin Covey.

Dr. Garcia has received numerous awards. The California School Library Association honored him with the Administrative Leadership Award in 1996. He was selected the Nashvillian of the year in 2002. Dr. Garcia enjoys movies, jazz, singing, playing congas, writing and photography. He completed the L.A. Marathon in 1996. He and his wife, Dr. Priscilla L. Partridge de Garcia, have five grown children and six grandchildren.

**President's Message Continued**

- ∅ The convenience (for most of us) of being near the conference location.
- ∅ Not having to take a lot of time from our jobs to obtain the training (particularly good for those of us who suffer from CAFR it is and other deadline maladies this time of year).

In addition, the idea of a breakfast meeting is exciting. The breakfast CPE meeting provides members an opportunity to network and visit with friends and also to rack up two hours of CPE. The speaker for our first breakfast meeting is Dr. William F. Fox, one of the state's economists. I've had the privilege of listening to Dr. Fox and his peers as they project the state's revenues for upcoming periods, and it is pretty interesting stuff.

Last, the business tax seminars are scheduled for late fall in Nashville and Memphis. The Education Committee has worked really hard to market these seminars since our competition grows larger each year.

The education fun isn't over. The Winter Seminar will likely take place in late January and provide two days of CPE. And, finally, the Regional PDC takes place in Nashville this year, providing another two days of CPE plus a great evening of entertainment on the first night of the conference. The PDC is scheduled for March.

That sounds like about 40 hours of CPE in this AGA program year to me—not bad!

Have a great month. I look forward to seeing you at our next luncheon meeting on October 6 when our speaker, Dr. Pedro Garcia, Director of Metro Schools, will provide his views on the importance of educating our children.

“In doing anything, the first step is the most difficult” Chinese proverb



## CGFM Application Discount

Thinking about applying for the CGFM or know someone who is?

AGA national wants to help. From September 1 until November 30, 2005 AGA will give a discount of \$20 to CGFM applications received with the assistance of AGA chapters.

In order to receive a \$20 discount,

1. The AGA Office of Professional Certification must receive the complete CGFM application (application form, \$85 application fee and proof of a bachelor's degree) during the period of September 1 through November 30, 2005.
2. The CGFM application form must have the promotional phrase: “CGFM chapter promotion – Nashville Chapter” written at the bottom of the form (under the source code). If the application is submitted online, you must put this phrase in the last question: “How did you learn about the CGFM Program?:”.

Important notes:

- You do not have to be a Nashville Chapter or AGA member in order to receive the discount.
- You must pay the full application fee of \$85 at the time of application. You will receive the \$20 discount check by mail in January.
- You must put the words “CGFM chapter promotion” AND the name of the Nashville Chapter on the application form in order to receive the discount.

That is not all...

By applying during the promotional period and receiving your \$20 discount, you can help the Nashville Chapter. If the Nashville Chapter encourages the most applications submitted in the three-month period of September-November 2005, the Nashville Chapter will receive \$20 X the number of applications that quoted the Chapter! PLUS on every application, listing the Nashville Chapter (in the promotional phrase as described above) the Chapter will receive 50 BONUS CREDITS (Chapter Recognition Program) per application!

You can get the CGFM application at <http://www.agacgfm.org/cgfm/downloads/CGFMapplicationform.pdf>. Please contact Ron Queen, CGFM Committee Chair ([ron.queen@state.tn.us](mailto:ron.queen@state.tn.us)) if you have any questions.

## News from National

### Government Websites Rank Higher than Private Sector

Overall citizen satisfaction with government websites reached new levels during the last four months, as the aggregate government score nudged ahead of the private sector mark for goods and services in the third quarter of 2005. A 1.2 percent growth in the satisfaction index—from 72.6 to 73.5—represents a 3.2 percent increase from September 2004 and is at an all-time high. The cumulative nongovernment scores for goods and services measured by the index averaged out at 73.1. Thirteen agency websites attained scores of 80 or above on the 100-point scale—four of them new to the index—while 17 remained below 70. — Daniel Pulliam, *Government Executive*.

[http://www.govexec.com/story\\_page.cfm?articleid=32270&dcn=e\\_gvet](http://www.govexec.com/story_page.cfm?articleid=32270&dcn=e_gvet)

### Research Identifies Skills for 'Next Generation' Accountants

Recent corporate governance mandates and an emphasis on ethics and accurate financial reporting have led to heightened scrutiny and a back-to-basics approach in the accounting profession. Accountants have become increasingly prominent contributors among organizations, and their responsibilities and visibility have risen accordingly. What does this mean for the next generation of accountants? There will continue to be plentiful opportunities for those who can help companies meet compliance requirements and support business expansion projects. Also, a majority of CFOs surveyed said that possessing a professional designation enhances a candidate's marketability. "The ability to build upon one's knowledge base is critical for next generation accountants. They must dedicate themselves to continuing education, including the pursuit of additional certifications, in order to move forward in their careers," said Max Messmer, chairman and CEO of Robert Half International, which conducted the research. — *SmartPros*. <http://accounting.smartpros.com/x49669.xml> Find Next Generation Accountant survey findings, interview excerpts from leading accounting experts, a skills quiz and other career resources

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

### 3 Ways to Make a Luncheon Reservation

1. **Standing Reservation** (automatic reservation each month, will still need to cancel if unable to attend) To update or make a standing reservation or to see if you have a standing reservation, go to <http://www.nashvilleaga.org/reserv.html>
2. For **Reservation On-line** go to the Nashville Area Chapter website at <http://www.nashvilleaga.org/reserv.html>.

**PLEASE NOTE: Any on-line reservation made after the deadline, 6 pm the Monday before the meeting, will NOT be accepted.**

3. For **Reservations** or **Cancellations** by Phone or E-mail contact Kevin Huffman at (615) 401-7843 or [Kevin.Huffman@state.tn.us](mailto:Kevin.Huffman@state.tn.us).

**Cancellations** – Made NO LATER than 6 pm on the Monday before the luncheon. A member may send someone in their place to the luncheon. If none of the above occurs, then the member must pay \$10.

## August CEC Meeting

Submitted by Nathan Abbott, Chapter Secretary



The Nashville Chapter's Executive Committee met on Monday, August 29, 2005, in the 14<sup>th</sup> floor conference room of the Snodgrass Building. President Dianne McKay called the meeting to order. Chapter Executive Committee (CEC) members present were Melinda Parton, Gerry Boaz, Chuck Holland, Britt Wood, Susan Irby, Kathy Anderson, Kevin Huffman, Georganne Martin, and Nichole Curtiss. Committee chairs or their representatives present were Glen McKay, Ray Register, Ron Queen, and Beth Pendergrass.

### Welcome

Dianne McKay welcomed everyone to the meeting.

### August CEC Minutes

The August CEC minutes were previously e-mailed to the CEC for their review. The following changes will be made to the August minutes:

In the first paragraph, include Gerry Boaz and remove the "9" in Suzanne Smotherman's name. Under Regional PDC, indicate that the meeting date will be Thursday, August 25, 2005, instead of just "Thursday."

A motion was made by Gerry Boaz to approve the minutes. The motion was seconded by Kathy Anderson and passed as amended.

### Committee Reports

#### Treasurer

Chuck Holland reported that the auditor has asked for some additional documents and stated that the audit should be completed in September. In addition, Chuck submitted the budget with minor changes. A motion was made by Kathy Anderson to approve the budget and seconded by Melinda Parton and passed.

Chuck handed out Statement of Activities for the month of August.

#### Program

Glen McKay reported that John Morgan has agreed to be the speaker for the March meeting. Glen also stated that we are first on the list with the Nashville Kats for tickets.

#### Finance

Georganne Martin report that she is waiting on the audited financial statements for the IRS return.

#### Education

Kathy Anderson reported that after speaking with the State Board of Accountancy they believe that CPE earned through AGA functions can be used for the CPA.

A third room was added for the September 21, 2005 audio conference and the room is now at capacity. Kathy reminded everyone to sign up early for the breakfast seminar. In addition, the winter seminar is tentatively scheduled for January 23-24, 2006.

#### Early Careers

Beth Pendergrass gave an update on the proposed Government Career Day. Beth stated that the Career Day will held in late fall of this year. In addition, five \$100 scholarships will be given as awards. Beth also stated that currently the Career Day will be targeting juniors and seniors who major in Accounting or Information Systems. A discussion was held to expand the target group to include all business related degrees and political science majors.

#### CGFM

Ron Queen reported that those who sign up to take the CGFM exam between 9/1/2005 and 11/30/2005 will receive a \$20 discount.

Ron also reported that 197 members have the CGFM designation which makes up 56% of our membership.

#### Awards

Susan Irby stated that the Awards Committee has not yet held a meeting. In addition, she wanted to remind everyone that the point sheets should be submitted no later than the Friday following the AGA luncheon.

#### Membership

Britt Wood handed out the suspended members list. In addition, there have been no new members since the last meeting.

#### Newsletter

Nichole Curtiss reported that submissions for the October newsletter are due no later than September 6, 2005.

Ron Queen will be the Bio for the October newsletter.

#### Community Service

Ray Register reported that a Homeland Security Exercise is planned for September 23-24, 2005, for Nashville and they are looking for volunteers. Ray will send an e-mail with more information and asking for volunteers.

#### Meetings and Attendance

Kevin Huffman reported that 72 people have signed up for the luncheon on September 1, 2005. Gerry Boaz will give the invocation at the first meeting.

Internet

No report

#### Chapter Recognition

Gerry Boaz stated that all annual plans have been submitted. First quarter points were also submitted. In addition, the strategic plans will be printed in a pamphlet and handed out at the October meeting.

#### **Annual Report**

Melinda Parton reported that copies of the annual report will be printed and handed out at the September luncheon.

#### **Regional PDC**

Dianne McKay reported she has met with the host committee and they are looking for volunteers to assist with the planning of the regional PDC. A possible date for the meeting is March 16-17, 2006.

Dianne McKay adjourned the meeting.

#### **September Chapter Meeting**

*Submitted by Nathan Abbott, Chapter Secretary*



The Nashville Area Chapter held its first monthly meeting of the 2005-2006 program year at the Nashville City Club on Thursday, September 1, 2005. President Dianne McKay called the meeting to order and welcomed everyone in attendance. Gerry Boaz offered the invocation. The minutes of the May Chapter meeting were approved as printed in the September newsletter. Guests were introduced and welcomed.

David Manning introduced the guest speaker, Bill Purcell, Mayor for the City of Nashville. Mayor Purcell spoke on "the growing popularity of Nashville." As a gift of appreciation, the Mayor was given a certificate announcing a \$35 contribution to the charity of his choice.

Kathy Anderson announced several opportunities for CPE starting with the Ethics Seminar on September 21, 2005 and a breakfast seminar on October 4, 2005. She also reminded everyone about the business tax seminars being held in Memphis on November 17, 2005, and in Nashville on November 29, 2005. In addition, dates have been tentatively set for the winter seminar for January 23-24, 2006.

Tammy Fruscione and Ray Register announced the Community Service opportunities that are available in the upcoming months. Tammy announced that a flier was distributed to each table listing the items to donate for Alex Green as well as a flier about the

## ***Meeting Minutes cont'd.***

new City Pass booklet that is available for purchase. Ray announced that a relief fund will be set up for Hurricane Katrina victims and that the money collected will be donated to the Red Cross. In addition, he stated that the National Chapter will match all donations. Ray also announced that volunteers will be needed for a Homeland Security Preparedness exercise. The dates for this exercise are tentatively schedule for September 23-24, 2005. If you would like to volunteer for this event, please send Ray an e-mail at [Ray.T.Register@state.tn.us](mailto:Ray.T.Register@state.tn.us)

Beth Pendergrass announced that the chapter has developed a mentor and mentee program. She stated that we have mentors but still need volunteers for mentees. If you would like to become a mentee, you can sign up on the chapter's website.

Ron Queen announced that Tammy Fruscione has passed the CGFM. He also announced that any AGA member who signs up to take the CGFM between September and November 2005 will receive a \$20 discount on the application fee from the National Chapter. In addition, the National Chapter is providing another incentive for local chapters. The chapter that has the most members sign up to take the CGFM will receive \$20 per application. He also announced that on September 8, 2005, a directed study of the CGFM will be provided.

Dianne McKay announced that copies of the latest Annual Report were distributed to each table. A copy of the report is also available for viewing on the chapter's website. She also announced that photographs will be taken during the meetings and posted on the chapter's website. If you object to having your picture taken and used on the website, please let Dianne know via e-mail no later than September 6, 2005.

Two door prizes of \$25 each were awarded and Ron Anderson provided the answer to the monthly puzzle.

The meeting was adjourned.



### **Promoting Awareness of CGFM CPE Requirements**

Chapter members who hold professional certification must comply with CPE requirements. Your chapter can serve these members by providing quality education. Typically a CPE hour may be granted for each 50 minutes of participation in programs and activities that qualify. At conferences and conventions where individual presentations are less than and/or more than 50 minutes, the sum of the presentations should be considered as one total program.

The chapter's CPE records should include the following information for each CPE program or activity.

1. Sponsoring organization (your AGA chapter)
2. Name(s) of the instructor(s)
3. List of attendees
4. The location at which the program was given
5. The title of the program and a brief description of its contents (i.e., subject/topics covered)
6. The dates and length of the program
7. The number of CPE hours granted
8. Retain all CPE records for a minimum of three years
9. Evaluations of the program from instructor(s) and participants
10. The program's learning objectives and any prerequisites

Typically these requirements can be met with a signed CPE form that delineates the topics and times, and a sign-in list for attendees. Additional information regarding CPE requirements for the CGFM is available on the website at [www.agacgfm.org/cgfm/](http://www.agacgfm.org/cgfm/).



## Why become a CGFM?



Why should you achieve the distinction of being a Certified Government Financial Manager? Accounting and financial management are unique among professions because you can obtain a position and maintain an entire career without acquiring a professional certification. Government financial management is particularly prone toward this peculiar arrangement. Looking at the careers of the most successful practitioners of government financial management, one would note that most have achieved some type of professional certification.

If certifications were not required, why would so many of the most successful practitioners obtain one? I think the answer is simple: they desire to be the best. Obtaining a professional certification shows the world that you are striving to achieve the highest level of professionalism and competence. This desire shines through in all their career endeavors. Certification is one way they clearly exhibit their worth to their peers and their employers.

Public accounting has the CPA, the Institute of Management Accountants has the Certified Management Accountant, and the Institute of Internal Auditors has the CIA; but, what about government financial managers and their unique industry? The Association of Government Accountants developed the Certified Government Financial Manager to meet the unique needs of government finance professionals and their employers.

Why be a CGFM? The answer is that you want to show that you have the knowledge and skills to keep pace with today's constantly changing financial management environment. Standing out from one's peers by achieving the status of a CGFM holder should be a career boost when promotion time comes or when seeking a different position.

Many public accounting firms practicing in the area of government accounting now require practitioners to hold the CGFM even over the CPA, requiring passage of the exam within two years of employment. The federal government shows preference to CGFM holders in promotion and hiring. Several states, including Tennessee, recognize the CGFM certification. Why do these organizations support the CGFM? They want to achieve better performance in government financial management.

How does the CGFM exhibit the achievement of the highest level of professionalism and competence for government finance professionals? A CGFM candidate must successfully pass three examinations, possess two years of government finance experience, agree to adhere to the AGA Code of Ethics, and have a bachelor's or higher degree meeting certain requirements to achieve certification. Successfully passing the three exams to achieve the CGFM displays the wide range of knowledge and skills needed by government finance professionals to meet the unique challenges of state and local government finance or to succeed in the federal government financial environment. Above all, your achieving the CGFM indicates a commitment to professionalism and competence in the calling of government financial management.

This commitment to possess current knowledge and skills to meet the challenge of the constantly changing financial management environment continues through a CGFM's completing at least 80 hours of continuing professional education (CPE) every two years in government financial management topics or related technical subjects. During the first year of his/her CPE cycle, a CGFM must earn at least 20 hours of CPE. By close of the second year of the cycle, a CGFM must have earned at least 80 hours of CPE. The first CPE cycle starts on January 1<sup>st</sup> of the year following earning the CGFM. CGFMs maintain documentation of their CPE to support that they maintain the standard of competence by staying current.

Why should you achieve the distinction of being a Certified Government Financial Manager? If you desire to achieve the highest level in the profession of government financial management, you need the CGFM. If you wish to demonstrate your commitment and your competence to your employer and peers, you need the CGFM. If you want to set yourself apart, you need the CGFM. Make the commitment this year to achieve the CGFM. Please contact Ron Queen, CGFM ([ron.queen@state.tn.us](mailto:ron.queen@state.tn.us)) or a member of the CGFM committee if you want to be a CGFM holder.



## Earning the CGFM and Spreading the Word

When state of Michigan employee Doreen Brown earned her CGFM certification, she naturally wanted her immediate supervisor to know about it. But she didn't stop there, asking AGA to also notify other top state officials, including the governor herself.

Brown, who is an accounting manager for the Michigan Department of Management and Budget's Financial Services Division, said her goal was to spread the word about AGA's certification program.

After passing all three CGFM examinations, her achievement was announced at a staff meeting of 80 employees, it was written up in the local newspaper, and she received a letter of congratulations from Governor Jennifer M. Granholm.

"Serving the public is one of the noblest occupations one can choose, and your career doing so speaks volumes about the greatness of your character," Granholm wrote. "From the beginning, your record of dedication shines brightly and this achievement is just another highlight in your already outstanding career." Granholm went on, "Greek dramatist Sophocles once said, 'Success is dependent on effort.' Judging from the consistent quality work and the unwavering commitment you have demonstrated over the years, you are a model of effort and example of success."

New CGFMs can follow Brown's example. Consider announcing the accomplishment to the governor, treasurer, controller and/or state auditor. AGA sends out information about the CGFM with every personalized letter that is sent. It's a great way to raise awareness of the CGFM designation.

Brown noted that Granholm had previously shown support for the CGFM by signing a proclamation naming March as CGFM Month in Michigan. Brown's Greater Lansing Chapter has also been active in encouraging members to earn their CGFM. In fact, the chapter reimbursed Brown for \$500 of the costs of her examination fees and preparation materials.

Howard Pizzo, Past Chapter President and Director of Financial Services, is also a new CGFM, having earned his certification during the Professional Development Conference & Exposition in Florida in July. Pizzo and other chapter members are actively promoting the CGFM in Michigan, and Brown is helping co-workers who are studying to earn their certification. "We have a lot of interest," she said.

If you are a new CGFM, be sure to fill out and return your supervisor notification form to the National Office so we can notify others of your accomplishment. The forms are mailed with the new CGFM award packages. AGA chapters can contact Katya Silver ([ksilver@agacgfm.org](mailto:ksilver@agacgfm.org)) about ways to recognize new CGFMs and educate others about the CGFM certification.

By: Christina M. Camara



## NOTICE

### State of Tennessee CGFM Optional Salary Incentive

The Department of Personnel includes the CGFM certification in the list of certifications eligible for a one-step salary increase. A salary increase **may** be granted to employees of the State of Tennessee if the certification is obtained by passing the exams. To be certain that you qualify for the salary increase, obtain approval from your supervisor and the Department of Personnel **before** sitting for the exams. For specific details see the Department of Personnel Policy #90-031 (10/10/90) amended March 23, 1999.

**August 4, 2005**

**To: AGA Members**

**From: Community Service Committee**

**Re: Project Pencil Supply Drive**



The Community Service Committee is eager and excited to begin AGA's 2005-2006 year. Our first project is collecting supplies for our PENCIL Partner, Alex Green Elementary School. The committee is sending out a short wish list. Once these items are collected the committee hopes to have individual boxed supplies designated for each teacher. These supplies will be collected until the October 2005 AGA luncheon.

Items can be dropped off at any time before the October 2005 AGA luncheon at the designated drop off sites listed below. They will also be accepted at the luncheon.

Drop off sites for Wish List:

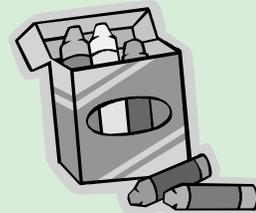
- 1) James K. Polk Building, Department of State Audit  
16<sup>th</sup> floor Conference Room, (Contact: Tammy Fruscione, 747-5221)
- 2) Tennessee Tower, 14<sup>th</sup> floor, (Contact: Margaret Walker, 741-9803)
- 3) L & C Tower, 19<sup>th</sup> floor, (Contact: Ray Register, 532-0216)



If anyone is interested in volunteering to maintain a drop box please contact Tammy Fruscione, 615-747-5221 or [tammy.fruscione@state.tn.us](mailto:tammy.fruscione@state.tn.us).

### ALEX GREEN'S WISH LIST

- \_\_\_ Glue sticks or liquid
- \_\_\_ Regular No. 2 pencils with eraser
- \_\_\_ Cap erasers
- \_\_\_ Crayons – Large (8 count) & Regular (24 count)
- \_\_\_ Folders – Pockets
- \_\_\_ Paper (Grades K-4) (Wide rule)
- \_\_\_ Envelopes – any size (For teachers to place lunch money, etc.)
- \_\_\_ Kleenex tissue (Family Size)
- \_\_\_ Scissors (blunt or sharp tip)



The students will also need the appropriate workbooks that can be purchased through the school; therefore, any monetary donations made will be designated for these items unless otherwise noted by the donor.

Any other item that is age appropriate will be accepted. All items don't need to be new, only in good condition.

Thank you for all your support with this project and all other community service projects.

## EDUCATION AND TRAINING PLAN

August 2005 through May 2006  
Nashville Area Chapter  
Association of Governmental Accountants

### 2005

#### September 21, 2005

Ethics Audio Conference (2 CPEs)  
Suite 1500 James K. Polk Building  
Nashville, Tennessee

#### October 4, 2005

Breakfast CPE at the City Club (2 CPEs)  
Dr. William F. Fox, Center for Business and  
Economic Research  
Tennessee revenue projections  
201 4<sup>th</sup> Avenue North  
Nashville, Tennessee

#### November 17, 2005

Business Tax Seminar (8 CPEs, 6.75 CLEs)  
Current topics – taxes/state revenue  
Department of Revenue speakers and others  
Bartlett Performing Arts and Conference Cen-  
ter 3663 Appling Road  
Bartlett (Memphis), Tennessee

#### November 29, 2005

Business Tax Seminar (8 CPEs, 6.75 CLEs)  
Current topics – taxes/state revenue  
Department of Revenue speakers and others  
Willis Conference Center  
26 Century Boulevard  
Nashville, Tennessee

#### December 7, 2005

Audio Conference (2 CPEs)  
Identity Theft  
Suite 1500 James K. Polk Building  
Nashville, Tennessee

### 2006

#### January 23-24, 2006

AGA Winter Seminar (16 CPEs)  
(dates are tentative)  
Various speakers  
Human capital and management topics  
Lipscomb University  
Nashville, Tennessee

#### February 2006

Breakfast CPE at the Hard Rock (2 CPEs)  
Speaker to be announced  
100 Broadway  
Nashville, Tennessee

#### March 1, 2006

Audio Conference (2 CPEs)  
Implications of Sarbanes-Oxley  
Suite 1500 James K. Polk Building  
Nashville, Tennessee

#### March 2006

Southeastern Professional Development  
Conference (16 CPEs)  
Speakers and topics coordinated by Jim  
Arnette, Regional Vice President  
Nashville, Tennessee

#### Numerous dates

Lunch meeting speakers (1 CPE)  
Various  
Nashville City Club  
201 4<sup>th</sup> Avenue North  
Nashville, Tennessee

Print and post this listing by your calendar so you don't miss any of these worthwhile training opportunities!

## CGFM Committee News

### CGFM Exam Candidates

Congratulations to Bob Dudney of the Department of Mental Health and Developmental Disabilities for passing Exam 2.

### Committee Report

CGFM Committee Members: Rebecca Barr (Co Chair), Gerry Boaz, CGFM, Tammy Fruscione, CGFM, Georganne Martin, CGFM, Mary Ann Queen, CGFM, Ron Queen, CGFM (Chair)

This month we will begin conducting directed study for exam 3. If you would like participate, please contact myself or another member of the committee

## Training Opportunities Relevant to the CGFM

### CGFM Exam 1 Study Course – online

<http://www.agacgfm.org/cgfm/prepare/onlinecourses.aspx>  
anytime

### TGFOA Fall Conference 2005 (12 hrs CPE)

Cool Springs Marriott, Franklin, TN

<http://www.tngfoa.org/meetings.html>

October 20-21, 2005

The Department of Personnel includes the CGFM certification in the list of certifications eligible for a one-step salary increase. A salary increase *may* be granted to employees of the State of Tennessee if the certification is obtained by passing the exams. To be certain that you qualify for the salary increase, obtain approval from your supervisor and the Department of Personnel *before* sitting for the exams. For specific details see the Department of Personnel Policy #90-031 (10/10/90) amended March 23, 1999.



## Free Lunch for Those Passing the CGFM

The CGFM Committee is continuing its program to congratulate those individuals passing the CGFM exams by offering lunch certificates that are good for a free lunch at any AGA luncheon meeting. If you passed the CGFM exams during September 2004 and August 2005 and have not received a lunch certificate, please contact

Ron Queen at

[Ron.Queen@state.tn.us](mailto:Ron.Queen@state.tn.us)

or

Rebecca Barr

([Rebecca.Barr@state.tn.us](mailto:Rebecca.Barr@state.tn.us))

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## Meet Your Chapter Leadership

### Ron Queen, CPA, CGFM

### CGFM Committee Chair

Ron entered the world of government financial management in October 1995 when he came to work for the Office of the Comptroller of the Treasury in the Division of State Audit. Ron graduated from Middle Tennessee State University with a Bachelor of Business Administration degree with a major in Accounting in 1995 and a Bachelor of Business Administration degree with a major in Finance in 1994. In April 2000, he became the Manager of Local Finance in the Comptroller's Division of Local Finance. The Division is responsible for oversight of local government budgeting, debt and investment management, and other issues pertaining to local government financial management.

Ron and his wife Mary Anne earned their CGFMs together in November 2002. Ron is a member of the CGFM committee and actively supports AGA and the CGFM designation. Ron is also a GFOA Budget Reviewer.

He and Mary Anne have one child. Ron is active in his community serving as a deacon in his church, having served as an officer in the American Legion, and is an officer in his Masonic Lodge and other Masonic bodies. Ron is a veteran of the U.S. Army Infantry.



### Mentoring Program Launch

The launch of the mentoring program approved by the CEC last spring is set for September. The objective of the program is: **To help early career and new members feel a part of AGA and receive a tangible benefit from their membership.**

A mentor is: 1) a friend, 2) a person to ask questions, 3) a person with whom to discuss potential career options, and 4) a starting point for networking in AGA. To serve as a mentor a person 1) must be an AGA member with five years or more in government, 2) preferably hold a professional designation (such as CGFM, CPA, CIA, CFE, CISA, or other), and 3) hold a position above entry level with some supervisory experience.

The requirements of a mentor are to: 1) contact the mentee at least once a month (October – May), 2) attend an AGA noon luncheon with your mentee, 3) buy one lunch for your mentee away from AGA and work, and 4) respond to questions from the mentee. Suggested activities for the mentor are: 1) have the mentee visit your work site (office) and 2) visit the mentee at his or her work site (office).

The target group for the mentoring program is AGA members with three years or less of government experience. An orientation to introduce the mentor and mentee to each other and to discuss the expectations of both participants is planned. **Your participation is needed to make this program a success.**

An application form is available at the chapter web site ([www.nashvilleaga.org/mentorapp.htm](http://www.nashvilleaga.org/mentorapp.htm)). The purpose of the application is to identify individuals interested in participating in the program and to help the membership and early careers committees match a mentor with a mentee for the 2005-2006 AGA year.

Contact Randy Kinnersley (889-3720 or [randall.kinnersley@wku.edu](mailto:randall.kinnersley@wku.edu)) or Beth Pendergrass (747-5294 or [beth.pendergrass@state.tn.us](mailto:beth.pendergrass@state.tn.us)) if you have questions.

**See Application on the following page**

# Mentoring Program Application

**Program Objective:** To help early career and new members feel a part of AGA and receive a tangible benefit from their membership.

A mentor is:

- 1) a friend
- 2) a person to ask questions
- 3) a person with whom to discuss potential career options
- 4) a starting point for networking in AGA

**I want to participate in the mentoring program as a:**

- Mentee (3 years or less of government experience)
- Mentor Mentor Qualifications: AGA member with 5 or more years of government experience, preferably hold a professional designation (CGFM, CPA, CIA, CFE, CISA or others), and some supervisory experience)

**Please complete the following information to assist us in matching mentors with mentees.**

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

Employer: \_\_\_\_\_

Department: \_\_\_\_\_

Position: \_\_\_\_\_

Gender:  Female  Male

E-mail address: \_\_\_\_\_

Work phone: \_\_\_\_\_

Current primary job responsibilities (auditing, budgeting, systems, financial reporting, other) :

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Mentees only:

What areas of responsibility are you interested in for your future?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*Please send completed application to either our current Membership Chair or to Nashville AGA at P.O. Box 198025, Nashville, TN 37219-9998.*



## **GASB Statement 44, Economic Condition Reporting: The Statistical Section**

**Submitted by Randall Kinnersley**

### **Introduction**

The Governmental Accounting Standards Board (GASB) issued Statement 44 in May 2004. Statement 44 modifies the content of the statistical section in the comprehensive annual financial report (CAFR). The objectives of statistical section information provided in the new standard are to “provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements . . . to understand and assess a government’s economic condition” (para. 5).

Statement 44 provides guidance for all types of governmental entities. The goal is to improve consistency and comparability among statistical sections in governmental reporting. Statement 44 summarizes the statistical section information into five categories—financial trends information, revenue capacity information, debt capacity information, demographic and economic information, and operating information. Quoted below is the purpose of each category of schedules described in paragraph 6 of Statement 44.

- 1) **Financial trends information** - intended to assist users in understanding and assessing how a government’s financial position has changed over time.
- 2) **Revenue capacity information** - intended to assist users in understanding and assessing the factors affecting a government’s ability to generate its own-source revenues.
- 3) **Debt capacity information** - intended to assist users in understanding and assessing a government’s debt burden and its ability to issue additional debt.
- 4) **Demographic and economic information** - intended (1) to assist users in understanding the socioeconomic environment within which a government operates and (2) to provide information that facilitates comparisons of financial statement information over time and among governments.
- 5) **Operating information** - intended to provide contextual information about a government’s operations and resources to assist readers in using financial statement information to understand and assess a government’s economic condition.

Governments must complete multiple schedules to meet the information requirements of each category. Table 1 summarizes the statistical schedules illustrated for general purpose governments in Statement 44. The table presents the suggested tables by category. Statement 44 also illustrates optional schedules and alternative formats which are designed to meet the same objectives, some of which are for state governments, pension plans, and school districts. Most of these alternative formats and optional schedules are not discussed in this article. The illustrations provided by GASB, in appendix C of the statement, are not authoritative. The schedules should focus on the primary government and provide ten year trend information unless the standard gives other guidance.

### **Financial Trends Information**

Statement 44 illustrates four schedules for general purpose governments that meet the financial trends information requirements. Most of the information for the financial trend schedules is readily available from the related basic financial statement.

Two of the schedules are derived from the government-wide statements. One illustration reports net assets by the three components—invested in capital assets, net of related debt; restricted; and unrestricted. Governments must report the three components separately for governmental activities and business-type activities. Similarly, a second illustration reports changes in net assets for governmental activities and business-type activities. The standard requires significant detail from the statement of activities, such as expenses by function or program, program revenues by category, total net (expense) revenue, general revenues, other changes in net assets by type, and total change in net assets.

The other two financial trends schedules are derived from the governmental fund statements. These two schedules report fund balance and changes in fund balance information. The first illustration provides a format for governments to report reserved and unreserved fund balance for the general fund. In addition, reserved fund balance for all other governmental-type funds are reported in the aggregate with unreserved fund balance reported by fund type.

The changes in fund balance schedule illustration reports all governmental funds in the aggregate, including the general fund. The changes in fund balance schedule requires a significant amount of detailed information. Governments should report “revenues by source, expenditures by function, other financing sources (uses) and other changes in fund balances by type, and total change in fund balances” (para. 12b).

### **Revenue Capacity Information**

Information about a government’s most important own-source revenues meets the revenue capacity information objective. Own-source revenue includes only revenue generated by the government itself. Inter-governmental and shared revenues are not own-source revenue. Governments should provide three items about own-source revenue: (1) revenue base by major component, (2) revenue rates by revenue base component, and (3) principal revenue payers for the current year and nine years prior. The contents of the first two schedules depend on the type of major own-source revenue generated by the government. A fourth schedule is necessary if property taxes are the major revenue source, which is common among many general purpose local governments.

The schedules for revenue capacity vary based on the type of primary own-source revenue a government generates. Many general purpose governments will prepare four schedules associated with property taxes: (1) assessed value and actual value of taxable property, (2) direct and overlapping property tax rates, (3) principal property tax payers, and (4) property tax levies and collections. The State of Tennessee will instead likely need to prepare these three similar schedules: (1) taxable sales by category, (2) sales tax rates by category, and (3) principal sales tax payers (remitters). Most states would provide similar schedules for income taxes. Some state schedules are illustrated in appendix C of Statement 44. All the schedules mentioned should provide ten years of comparison information, except the principal tax payers schedule, which requires only the current year and nine years prior.

### **Debt Capacity Information**

Presenting four schedules can meet the debt capacity information: (1) ratios of outstanding debt by type, (2) direct and overlapping debt, (3) debt limitations, and (4) pledged-revenue coverage. Governments should report the ratios of outstanding debt separately for governmental activities, business-type activities, and total primary government. Examples of the types of outstanding debt that governments should report by type include general obligation bonds, revenue-backed bonds, loans, and other debt instruments. Alternatives for calculating the appropriate ratios are dependent on the availability of a relevant base. The standard suggests using total personal income and total population to report debt as a percentage of personal income and debt per capita. The ratios of general bonded debt require additional information. A fifth schedule is illustrated to meet this requirement.

Governments that engage in governmental activities should report direct and overlapping debt information. The reporting government must provide specific information for each type of outstanding debt attributable to governmental activities of an overlapping governmental entity. The method to calculate the amounts for the schedule is also provided. State, regional, and county governments are not required to present this schedule; however, county and regional governments are encouraged to prepare the direct and overlapping debt schedule.

Governments with legal debt limitations should present the following for each of the last ten years: the relevant revenue base, the debt limit amount, total net debt applicable to the limit, and legal debt margin amount. Finally, governments with pledged-revenue to secure non-general obligation debt from a specific revenue stream should present coverage ratios for that debt. The schedule should include gross pledged-revenues, (operating expenses and net available pledged-revenue, if appropriate), principal and interest requirements, and a coverage ratio. Each type of debt backed by pledged-revenue should present an individual coverage ratio.

### **Demographic and Economic Information**

Relevant demographic and economic indicators and information about principal employers should be presented. Governments should include the following economic indicators for each of the last ten years: (1) population, (2) total personal income, (3) per capita personal income, and (4) unemployment rate. Also, the principal employers (ten largest), in terms of number of employees and percentage of total employment for the current year and nine years prior, are required.

### **Operating Information**

Governments should present (1) the number of government employees, (2) operating indicators, and (3) capital asset information to meet the operating information requirements. Governments should report the number of persons employed by function, program, or identifiable activity, unless a more meaningful categorization is available. The level of detail should be at least at the level of expense reporting required by GASB Statement 34. Governments should also report a measure of demand or level of service for the same categories as they provide number of employees, so that operating indicators for each category can be calculated and reported. Finally, governments should report the volume, usage, or nature of capital assets in the same categories as the other operating information.

### **Other information**

Governments are encouraged to provide other statistical information that may enhance the usefulness of the information in the CAFR. The government should provide the methodologies to produce information, and any significant assumptions for sources of information not in the financial section of the CAFR. Narrative explanations should be used to enhance the understandability of the statistical section's quantitative information. The explanations should primarily be analytical in nature, although in some cases the explanation may be educational in nature.

The requirements of statement 44 only apply if the governmental entity prepares a statistical section that accompanies the basic financial statements. Therefore, a government can receive an unqualified audit opinion without preparing the statistical section specified in this pronouncement. GASB Statement 44, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, is effective for periods beginning after June 15, 2005 (the current fiscal year). Governments are encouraged (but not required) to revise, restate, and report information retroactively. Thus, many schedules will have less than ten years of data for several years.

This summary is an overview of GASB Statement 44. Refer to the full standard to obtain a complete understanding of the topic. Studying the illustrations, while reading the related discussion in the standard, is particularly beneficial for understanding the standard.

Table 1: Statistical Tables (General Purpose Local Governments)

**STATISTICAL SECTION**

***Financial Trends Information***

- 1) Net Assets by Component, last ten fiscal years
- 2) Changes in Net Assets, last ten fiscal years
- 3) Fund Balances, Governmental Funds, last ten fiscal years
- 4) Changes in Fund Balances, Governmental Funds, last ten fiscal years

***Revenue Capacity Information***

- 1) Assessed Value and Actual Value of Taxable Property, last ten fiscal years
- 2) Direct and Overlapping Property Tax Rates, last ten fiscal years
- 3) Principal Property Tax Payers, current year and nine years ago
- 4) Property Tax Levies and Collections, last ten fiscal years

***Debt Capacity Information***

- 1) Ratios of Outstanding Debt by Type, last ten fiscal years
- 2) Ratio of General Bonded Debt Outstanding, last ten fiscal years
- 3) Direct and Overlapping Governmental Activities Debt as of Current Year End

Adapted from Statement 44, *Economic Condition Reporting: The Statistical Section* (Append. C)

# Mark Your Calendars

## Meeting Dates

### AGA Nashville Chapter

*(All Chapter meetings will be held the First Thursday of the Month, except as noted below)*

October 6, 2005

November 3, 2005

December 1, 2005

January 5, 2006

February 2, 2006

March 2, 2006

April 6, 2006

May 4, 2006

### Chapter Executive Committee

*All CEC meetings will be held on the Monday before the chapter meeting, except as noted below)*

October 3, 2005

October 31, 2005

November 28, 2005

January 2, 2006

January 30, 2006

February 27, 2006

April 3, 2006

May 1, 2006

The History Report is available  
on our Chapter Website at

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

## AGA Nashville Chapter Training Information

### Tennessee Business Tax Seminars 2005

Memphis Thursday, November 17, 2005

For more information, visit

[www.nashvilleaga.org/Documents/Memphis%20Tax%20Seminar.pdf](http://www.nashvilleaga.org/Documents/Memphis%20Tax%20Seminar.pdf)

Nashville, Tuesday, November 29, 2005

For more information, visit

[www.nashvilleaga.org/Documnets/Nashville%20Tax%20Seminar.pdf](http://www.nashvilleaga.org/Documnets/Nashville%20Tax%20Seminar.pdf)

Introducing...

### Breakfast CPE

Featuring William F. Fox



**Objective:** Participants will obtain an understanding of the role the Center for Business & Economic Research plays in Tennessee financial decisions. Dr. Fox is one of the state's economists and is involved with revenue projections each year. Dr. Fox will discuss economic issues of interest to governmental accountants.

Tuesday, October 4, 2005

Nashville City Club

2 Hours of CPE

For more information, visit

[www.nashvilleaga.org/Documents/breakfastcpe.pdf](http://www.nashvilleaga.org/Documents/breakfastcpe.pdf)

For additional training information, see page 11

## 2005-2006 Nashville Chapter Leadership

### Officers

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Visit the Nashville Area Chapter's web site at <http://www.nashvilleaga.org>.

Also, visit these other AGA sites:

AGA National Site	<a href="http://www.agacgfm.org">www.agacgfm.org</a>
Southeastern Region Site	<a href="http://agaservp.tripod.com">agaservp.tripod.com</a>
Atlanta Chapter	<a href="http://www.mindspring.com/~agaatl/agaga.htm">www.mindspring.com/~agaatl/agaga.htm</a>
Central Kentucky Chapter	<a href="http://www.ckyaga.com">www.ckyaga.com</a>
Chattanooga Chapter	<a href="http://www.aga.taxpro.net">www.aga.taxpro.net</a>
Columbia Chapter	<a href="http://www.columbiaaga.com">www.columbiaaga.com</a>
East Tennessee Chapter	<a href="http://www.kornet.org/etaga/">www.kornet.org/etaga/</a>