

President's Message

By Kathy Anderson, CGFM, CPA

UPCOMING EVENTS

February Luncheon	2/5/09
Hat, Coat, Glove Drive	1/3 -1/31/09
Bingo Night	1/20/09

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Welcome 2009! Those Christmas bills are coming in, and the first thing we hear when we get back from the holidays is how horrible the economy is! David Kanne came to speak at our January 2009 meeting, and he really presented a lot of information about the economy to ponder. We knew it was bad....did we know it was this bad? I suppose the answer to that is yes. We are all having to look closer at our household budgets, and I'm sure we all have an acquaintance or 2 who has lost their job recently. The CEC is even having to look closer at the AGA chapter budget. Obviously, with budgets tightening across the state, training attendance is down. So you may see some minor adjustments in our chapter's nonmandatory expenses this year. We, of course, will honor the promises we have made in the form of incentives, but may have to look closer at some of our extra community efforts and make adjustments, such as reducing some scholarships, holding back on early careers activities, and other cost savings measures. I ask for your patience and understanding as we make these adjustments.

I thought it was particularly interesting when Mr. Kanne began to discuss federal spending. He clearly pointed out the problems with sustainability with the current spending patterns of the federal government. This was the first time that I have heard anyone other than David Walker (former Comptroller General of the United States of America), his staff, or fiscally-minded politicians like Representative Cooper, speak about the sustainability problem with charts and graphs showing that mandatory spending programs will eventually consume all the available revenue if we keep moving forward in our country as we are today. Does this mean that the message is finally getting out? Are we beginning to see that David Walker's efforts for a Fiscal Wake-Up Call were effective? Based on what I saw, I'm optimistic that we, as a country, are indeed finally starting to get the picture. I know it will still be a long time until enough citizens are cognizant of the problem and worried enough to insist that the politicians make a change (especially if the result would be to the citizen's own short-term detriment!) but at least I saw a glimmer of progress.

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On that same topic, it has been interesting to watch and participate in the exposure and related public comments for the new Federal Accounting Standards Advisory Board (FASAB) document entitled “Comprehensive Long-Term Projections for the U.S. Government.” In my opinion, this is one of the most important accounting standards developed in my time as a CPA. It would require certain sustainability information to be included in the financial statements of the United States. Though there are obviously some audit challenges related to such projections, one could argue that such information is much more important and useful to the decision-makers and users of the financial statements than traditional financial information. The additional statements would illustrate whether the government’s current funding and spending policies are sustainable. I could go on for quite a long time on this topic, but I’m running out of space, so I’ll just end by encouraging each of you to keep an eye on this one. It’s a hot topic and of course there are strong opinions on all sides of the argument.

I look forward to seeing each of you at the next meeting. Bring a guest too!

Kathy



Chapter Recognition Points

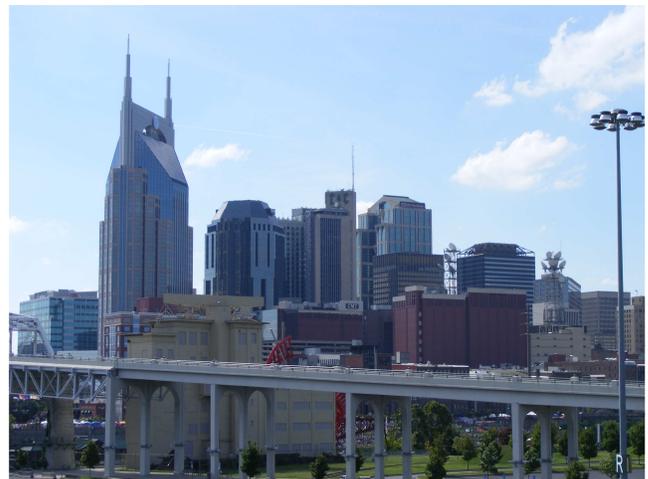
Chapter Recognition Points

Annual National Maximum Points 2008-2009

Through January 15, 2009

Leadership	4,075	3,000
Education	4,875	4,000
Certification	6,175	4,000
Communication	5,564	3,000
Membership	1,025	3,000
Early Careers	900	2,000
Community Service	3,600	2,000
Awards	7,200	1,000

Total Points YTD 33,414 22,000



Chapter Luncheons

February Luncheon Speaker

**Ms. Jamesina McLeod,
Comptroller of the Metropolitan Nashville
Airport Authority (MNA)**

on “Where the money comes from and where the money goes”



Did you know....???

The three letter identifier for Nashville’s airport, BNA derives from the original name of the air field, Berry Field Nashville.

American and Eastern airlines were the first air carriers to serve Nashville.

It officially opened in June 1937 on 340 acres.

It was named Berry Field in honor of Colonel Harry S. Berry, State Administrator of the Work Progress Administration.

In 1969, the General Assembly passed legislation allowing the Airport Authority to be created.

In 1970, the Metropolitan Government of Nashville/Davidson County formed the Metropolitan Nashville Airport Authority (MNA), replacing the City Aviation Department. The Authority is a self-supporting public corporation that manages, owns and operates the airport.

Today BNA includes more than 4,500 acres.

Served by 16 airlines: operating 400 average daily flights to 89 markets and 49 non-stop markets (as of August 2006).

8.666 million passengers in 2004

Over 75 thousand tons of cargo in 2004.

Terminal complex includes 820,000-square-foot passenger terminal with 61 air carrier gates and up to 78 commuter aircraft parking positions.

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Airfield has four runways of up to 11,000 feet, including parallels for simultaneous landings/takeoffs.

Contributes \$1.3 billion in wages and more than 56,000 jobs annually to the regional economy.

BNA has 183 based general aviation aircraft, and 11 Tennessee Air National Guard Aircraft.

Serves a trade area of 79 counties in Middle Tennessee, Southern Kentucky and Northern Alabama with a population of over 3 million.

To learn more about MNA and BNA visit http://www.flynashville.com/about/economic_impacts.aspx.

BNA History

In 1935, then Nashville Mayor Hillary Howse appointed a Citizens Committee to select a site for an airport in Nashville. After months of research, the area chosen was a 340-acre site comprised of four adjoining farms located along the Dixie Highway (now Murfreesboro Road).

Constructed as a Works Progress Administration project, the airport was dedicated in 1935, and officially opened in June of 1937. It was named Berry Field in honor of Colonel Harry S. Berry, State Administrator of the WPA. The three letter identifier, **BNA**, stands for Berry Field Nashville. The new airport consisted of a **terminal building, two hangars,** a 4,000 ft. concrete runway and a flashing beacon. American and Eastern airlines were the first air carriers to serve Nashville, and within the year, 189,000 passengers had used the facilities.

Berry Field became the military base for the 4th Ferrying Command during World War II. The federal government added additional acreage for its military operations, and in 1946, after the war ended, the military returned a 1,500 acre airport to the city of Nashville.

With the rapid growth of air transportation, Berry Field's facilities became obsolete, and in 1958, the City Aviation Department began plans to expand the airport. **A new 145,900-square-foot passenger terminal opened in 1961,** a year after the inaugural flight of Nashville's first jet-powered service. **Six airlines** were then serving Nashville, and **airline passengers** exceeded half a **million people** (532,790). In 1963, the existing Runway (2L-20R) was extended by an additional 600 feet, and construction began on a new crosswind Runway (13-31).

In 1969, the General Assembly passed legislation allowing the Airport Authority to be created. In 1970, the Metropolitan Government of Nashville/Davidson County formed the Metropolitan Nashville Airport Authority (MNA), replacing the City Aviation Department. The Authority is a self-supporting public corporation that manages, owns and operates the airport.

The Authority completed a Master Plan in 1973 for long-term growth of the airport. The Plan provided for existing terminal expansion, a new terminal and a new parallel runway east of Donelson Pike to meet future demand.

In 1977, the airport consisted of 3,300 acres with three runways. The passenger terminal was renovated and expanded to 189,000-square-foot.

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Realizing that further expansion would be needed to meet accelerating passenger demand, the Authority updated the 1973 Master Plan in 1980 and began an environmental assessment for a new terminal. The Authority unveiled designs for a new terminal and started site preparation in 1984. Airport revenue bonds in the amount of \$128.5 million financed the terminal construction.

In 1985, an additional \$76 million in airport revenue bonds were issued to fund **terminal Program expansion.**

A preliminary Environmental Impact Statement on the new parallel north-south runway was completed. In 1987 the airport dedicated the new 750,000-square-foot **passenger terminal.** Major construction began on the new parallel runway east of Donelson Pike in February 1988. It connected to the existing runways by a taxiway bridge spanning Donelson Pike.

The airport's name was changed to Nashville International Airport in 1988 to reflect present and future international air service goals.

After months of study to determine the best use of the old terminal, it was demolished in 1989. The site is presently designed for aviation support industry in the airport master plan.

The new parallel Runway (2R-20L) was dedicated in 1989.

Today, Nashville International Airport is served by 17 carriers. More than 424 average daily arriving and departing flights operate from 47 air carrier gates. Nashville International provides nonstop and air service to nearly 84 cities in the U.S., Canada and Mexico.

In 1999, the handled more than 8.5 million passengers. The terminal has been expanded over the years to accommodate our visitors with 820,000 square feet of space.

As air travel demands increase, the Metropolitan Nashville Airport Authority is committed to enhancing aviation services and benefits for the residents of the Tennessee, Southern Kentucky and Northern Alabama economic regions.



First terminal building-BNA Airport dedicated in 1937.



Two hangers in 1937



Berry Field in 1946 (Aerial View)



A new 145,900-square-foot passenger terminal opened in 1961.



1985 terminal expansion.



BNA 1961 passenger terminal.



1987 new 750,000-square-foot passenger terminal.



BNA 1961 passenger terminal interior.



1961 new passenger terminal interior

Fast Facts

Nashville International Airport

Airfield (Berry Field) opened in 1937 on 340 acres.

Today includes more than 4,500 acres.

Served by 16 airlines; operating 400 average daily flights to 89 markets and 49 non-stop markets (as of August 2006).

8.666 million passengers in 2004.

Over 75 thousand tons of cargo in 2004.

Airfield has four runways of up to 11,000 feet, including parallels for simultaneous landings/takeoffs.

Contributes \$3.6 in sales and \$1.3 billion in wages and more than 56,000 jobs annually to the regional economy.

183 based general aviation aircraft, and 11 Tennessee Air National Guard Aircraft.

Serves a trade area of 79 counties in Middle Tennessee, Southern Kentucky and Northern Alabama with a population of over 3 million.

Metropolitan Nashville Airport Authority

Enabled in 1969 by 86th Session of the Tennessee General Assembly.

Affirmed by Metro Council Resolution in 1970.

Operates separately from Metro Government.

Self financing. Owns and operates Nashville International and **John C. Tune** Airports without benefit of local property tax dollars.

Managed by the same economic standards as those used for private business in a competitive free enterprise system.

10-member **Board of Commissioners**, appointed by mayor of Nashville to meet state-mandated requirements, serve without pay.

Maintains its own 85-member, state-certified Aircraft Rescue/Firefighting and Law Enforcement Division.

270 employees work at the Metropolitan Nashville Airport Authority.

Studied by numerous cities within the United States and by the governments of Bermuda and Canada as a model airport governance organization.



Financial Strength

Since its creation in 1970, the Metropolitan Nashville Airport Authority has operated as a free-standing public corporation. Under its enabling legislation, the Authority was charged with generating and managing its own revenues and providing for its long-term financial viability.

To generate needed revenue, the Authority is empowered to collect fees, rents and other charges from users, such as airlines, car-rental companies and concessionaires. Air travelers also participate in the funding mix through passenger facility charges and other federal reimbursement programs such as the Aviation Trust Fund for Airport Improvement Projects. Airport users, airlines and the federal government—not local government—provide the funding necessary to operate, maintain and improve airport facilities.

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To insure its financial viability, the Authority developed special long-term lease agreements with the airport's major airlines, known as signatory agreements. These agreements between the Authority and participating airlines stipulate that if the airport experiences a revenue shortfall, the airlines will allow the Authority to increase their rates and charges to balance the budget. Signatory carriers also agree to underwrite bonds issued by the Authority to raise money for major improvement and expansion projects. The new terminal, for example, was financed by airport revenue bonds that were guaranteed by the signatory airlines. In exchange for their financial commitments, the signatory airlines obtain input on major capital improvement program decisions.

The Authority's professional, market-oriented system of financial management has provided the citizens of Nashville and the Middle Tennessee Region with one of the country's most progressive and fiscally sound airports.

Economic Impact

MNAA airports are economic engines for the Greater Nashville economy. In February 2007, the MNAA initiated an Airport Economic Impact Study to qualify the economic benefits that stem from both Nashville International Airport and John C. Tune Airport. This study followed a proven, FAA-supported methodology that accounts for impacts from on-airport business partners such as airlines and concessionaires, government agencies and construction activity, as well as the impacts from visitors arriving on aircraft. In addition, these first-round economic benefits are re-circulated in the regional economy, creating successive waves of employment, payroll, and output.

For example, an airline employee spends his or her salary for goods and services in Middle Tennessee, thereby benefiting local businesses and creating additional local employment. When all these economic impacts are summed, the significant value of MNAA airports becomes crystal clear.

Economic Benefit Measures

Benefits related to airport activities and visitors are estimated using three measures:

Employment - The total number of jobs

Payroll - Total annual wages and benefits paid

Output - The annual value of all goods and services in the region linked to the airports.

Overall Study Results

In CY2006, the combined economic impact of the MNAA's two airports is as follows:

Total Employment - 39,700

Total Payroll - \$1.18+billion

Total Economic Activity - \$3.74+billion

Luncheon Dates

Only three more chances this year to hear some great speakers. Don't miss out on these opportunities to network with fellow chapter members as well as hear a wide variety of educational and informative topics.

Tentative Luncheon Schedule

2/5/2008	Jamesina McLeod, Metro Airport Authority
3/5/200	Ann Butterworth Kevin Krushenski, Director of the Office of Open Records Ombudsman
4/9/2008	Melinda Parton, Regional Vice President
5/7/2008	Awards Luncheon



Reminder of Luncheon Prices

Just a friendly reminder, that the cost of a luncheon for a Chapter member is \$11.00 per month. The cost for a nonmember that is not a first-time guest is \$20.00 per month.



Meeting Minutes

Chapter Executive Committee Meeting

The Chapter Executive Committee (CEC) met on January 5, 2009, in the large Conference Room on the 15th floor of the James K. Polk Building. To read the approved minutes from the Chapter Executive Committee meeting, please visit the chapter website.

Minutes

http://www.nashvilleaga.org/monthly_meetings.htm

Committee News

Membership Committee

AGA's 2008-2009 Member –Get-A-Member Campaign: The Big Easy

National is offering AGA members the Opportunity to share the value of an AGA Membership while also earning BIG rewards.

National Prizes!!!!!!!

Recruit **ONE** or more members, receive a *Sponsors Only* lapel pin and get recognized in Topics and on the AGA website.

Recruit **TWO** members and start earning AGA Dollars. You'll earn five AGA Dollars for each new member that joins. AGA Dollars are like cash and can be redeemed towards publications, membership due renewals and national conference registrations.

Recruit **SIX** members by January 31, 2009 and receive next year's membership dues renewal **FREE!!!!**

Sponsor **10 or more** members by March 31, 2009 and be placed into a fishbowl drawing for a Sony Blu-Ray DVD player (valued at \$300). After 10, each new member is another chance at the drawing.

Recruit the most new Early Career members during the campaign, and earn a Garmin GPS Navigation System.

Recruiter of the Year will receive complimentary registration to AGA's 2009 Professional Development Conference in New Orleans and an Apple iPod Touch.

The next two members who recruit the highest amount of new members will receive a complimentary AGA national meeting registration.

The six chapters that obtain the highest overall growth percentage in their chapter size grouping will receive one complimentary AGA national meeting registration to give to a chapter member.

In addition to National's offerings, the membership committee is proud to announce some chapter incentives.

Local Prizes!!!!!!!

Starting with the November luncheon, each member that brings a guest will receive an AGA notepad (while supplies last).

If a member's guest decides to join AGA, that member will also receive a \$10 gift card to a national chain restaurant (while supplies last).

All of the above is in addition to the incentives that are already in place. See below:

Existing members:

Earn points for such things as meetings attendance, educational events, community service participation, and sponsorship of new members. If you meet the goal of 30 points, and pay your dues by March 31, 2009, the Nashville Chapter will pay \$45 towards a full (not a student or early careers) membership for the next year.

Renew your dues by the March 31, 2009 deadline and be entered into a drawing for \$100 cash.

Continued on next page

Committee News Continued

Membership Committee

For those who sponsor new members-

- a. get a free AGA lunch for every two new members sponsored.
- b. for every new member sponsored your name will be entered into a drawing with a first prize of two one day passes to Universal Studios in Orlando plus \$100 cash and a second prize of \$100 cash, and
- c. If a member sponsors six new members by January 31, 2008, national AGA will pay that member's membership dues for the 2009-2010 year.

Guest and new members:

Prospective new members who are first time guests get a free AGA lunch.

New members also receive a free AGA lunch.

I can't recall so many incentives ever being offered for recruiting! Everyone needs to take advantage and get involved. This is a great opportunity for our chapter to grow, and for you to earn some goodies along the way!

Please contact Jennifer Lewis (Jennifer.Lewis@state.tn.us) or Ed Burr (Ed.Burr@state.tn.us) with any questions

Congratulations to the following recipients during December.

Free Lunch-New Members

Stephen Henley
Hayse McGahey

Note Pads

Tammy Grizzle
Joe Holzmer
Albina Kapshtica
Ashley Lancaster
Mel Marcella
Terry Mason

\$10 Gift Card to TGI Friday's

Sharon Barnard



Committee News continued

CGFM Committee

The CGFM Continuing Professional Education (CPE) Requirements have been updated. The updated document is available on AGA website.

https://www.agacgfm.org/cgfm/maintain/cpe_requirements.

While there have not been any major changes to the CPE policies, a number of provisions were clarified, modified, or updated. Here is the summary of main updates (with references to the specific sections of the CPE Requirements document).

Section 2 – clarified the applicability of CPE requirements to all active CGFMs and the fact that there is no minimum number of hours required each year.

Section 3 – updated the section on retired status to reflect the recent changes to the retired status definition.

Section 4 – clarified circumstances warranting an exception.

Section 7 and 12 – addressed the topic of taxation.

Section 9 – added clarification on criteria used to determine if programs qualify for CPE hours.

Section 10 – provided additional guidance on internal training programs; added additional examples of applicable activities such as web-based programs and audio conferences.

Section 11 – included specific questions to ask when making the determination of applicability of the hours.

Section 12 – updated the examples of topics and subjects list.

Section 13 – clarified applicability of basic or elementary courses and repeated courses or presentations.

Section 14 – explained the calculation of partial hours and updated the calculation of hours for self – study programs.

Section 15 – specified how CPE hours are awarded for course development.

Section 16 – updated the acceptable CPE documentation guidelines.

If you have any questions on the CPE Requirements update, please contact Katya Silver at ksilver@agacgfm.org at 800.AGA.7211, ext. 305.

The names of all active CGFMs will be published on AGA website in 2009. To recognize the accomplishment of achieving the CGFM designation, AGA plans to publish a list of the active CGFMs on the website. The list will include the CGFM's name, state and AGA chapter (if applicable). Those CGFMs who do **Not** want to have their name published as part of this listing need to contact the AGA's Office of Professional Certification by e-mail (agacgfm@agacgfm.org) or fax (703.562.0361) by February 28, 2009.

Committee News Continued

Awards Committee

National Scholarships

There are several scholarships being offered by national. The deadline for submission is **March 31, 2009**. The applications can be obtained from national's website at:

<http://www.agacgfm.org/membership/awards/>

Local Scholarships

Information on local scholarships will be posted on our website closer to the end of January 2009.

National Awards

We are seeking nominations for AGA's National Awards which will be presented at the annual Professional Development Conference and Exposition. There are a number of awards listed on the national website at

<http://www.agacgfm.org/membership/awards/>

Please take a moment to review the "purpose and overview" section of each award to see if any of yours peers fit the criteria. If so, please consider taking the time to nominate them by completing the appropriate form and submitting it to Jeff Hughes or Teresa Kennedy on or before **February 20, 2009**. Please note that this is a month earlier than last year's deadline!!! If you have any questions, please do not hesitate to contact the award committee co-chairs at Jeff.Hughes@state.tn.us or Teresa.Kennedy@state.tn.us

Community Service Committee

Upcoming Events

January 2009 – The Hat, Coat, and Glove drive will be going on this month and will end on January 30, 2009. Please contact Beth Pugh (BPugh@thda.org) to make a donation.

On-going Events:

Second Harvest Food Drive – We are still collecting cans at the chapter meetings. Thanks to those who have been generous and donated items. Please contact Patrick Cooper (Patrick.Cooper@state.tn.us) if you have items to donate.

Project Pencil – Tammy Fruscione is still collecting monetary donations for Alex Green Elementary School. If you would like to make a contribution, please email (Tammy.Fruscione@state.tn.us) to make a donation.

Bingo Night at the American Cancer Society – Join us at the American Cancer Society on Tuesday, January 20, 2009 from 7:00pm to 8:30pm for a fun evening of Bingo. Contact Suzanne Sawyers (Suzanne.Sawyers@state.tn.us) to sign up.



CEC Member Profile

Tommie Pendergrass Meetings and Attendance Co-Chair



My name is Tommie Pendergrass and I serve on the CEC as a Two Year Director and Co-Chair of the Meetings and Attendance Committee. I grew up in Huntingdon, Tennessee which is located in Carroll County in the western part of the state. I earned my undergraduate and graduate degrees from the University of Tennessee at Knoxville. My graduate degree is Master of Accountancy.

I have been a member of AGA since 1994, when I began working in the Comptroller's Office. After meeting my future wife there, I moved to the F&A Budget Office, where I worked for five years as *Budget Analyst*, and then *Budget Coordinator*.

After leaving F&A, I moved to the Department of Human Services and served as *Budget Analyst* for three years. From DHS, I returned to F&A and worked as a *Revenue Maximization Coordinator* for about six months. In June of 2003, I transferred to the Tennessee Department of Financial Institutions, and have served as *Fiscal Director* since that time. For the past two and a half years, I have also served as *Acting Assistant Commissioner* for Administration.

As a Certified Public Accountant, I appreciate the opportunity AGA offers to obtain quality, affordable continuing professional education. If you have checked the continuing education class prices from other providers lately, you know what a good value AGA offers in this regard. I also appreciate the opportunities AGA provides to meet and socialize with my peers. There is no better place to meet fellow accountants and accountability professionals than AGA luncheons and social events.

My wife Beth and I have been married for fourteen years going on fifteen. We live in northern Goodlettsville. We have a 9 year old son named Hunter. We have five dogs at home, with all but one being rescues. We rescued three from off the road and another from the humane shelter. My hobbies are playing golf and working out at the YMCA. I am a big believer in keeping mentally and physically fit.



Nashville Chapter

2008-2009 Leadership

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**Visit the Nashville Chapter
website at:
www.nashvilleaga.org**