

## President's Message

It doesn't seem possible that this is my fourth year serving on the GFOAz Board and that I am serving as your President this year. So many things have changed and so much progress has been made to expand and improve the organization. A great deal of credit goes to our Immediate Past President, Brent Mattingly, for his leadership. The board members accomplished so much and it would not have been possible without him. One might think that my task will be easy this year, but let me assure you Brent's aggressive goals and objectives made for plenty of work in progress and unfinished business that could not possibly have been accomplished in one year.

I would like to take this opportunity to thank everyone involved in making our annual conference in Sedona such a successful event. A total of 178 members and speakers were in attendance and from what I observed, a good time was enjoyed by all. The Education Committee did an outstand-

ing job of providing us with quality programs and Dana, Byron and Wendy from the League did their usual wonderful job of coordinating all aspects of the conference.

For those of you that were not able to attend the Conference, the results of the elections were announced and three new board members were introduced. The three new board members are Stacey Lemos, Finance Director, Town of Sahuarita, Regina Pace, City Treasurer/Finance Director, City of Douglas, and Jeff Tyne, Budget Officer, City of Peoria. Congratulations to all of them, I know they will be a great addition to the Board. I am looking forward to a productive year working with the entire Board:

- Robert Nilles, President Elect, City of Surprise
- Brent Mattingly, Immediate Past President, City of Peoria
- Glenn Smith, Treasurer, Town of Payson
- Stacey Lemos, Member At-Large, Town of Sahuarita

- Regina Pace, Member At Large, City of Douglas
- Jeff Tyne, Member At Large, City of Peoria
- Dennis Massara, Education Committee Chair, City of Lake Havasu City

Our current membership is 228, which represents a 24 percent increase during this past year. I believe this growth is a direct result of the dedication of the past board to improve the benefits associated with membership in our organization. This will continue to be a goal of mine and I look forward to working with the Board and members to further expand these benefits. Please contact me or any other board member with any thoughts or ideas you might have on this subject.

*Kathy Pace*

Kathy Pace  
GFOAz President  
Controller, City of Mesa

## Computerized CPA Exam to Launch in April 2004

Beginning April 5, 2004, the Uniform CPA Examination will be delivered in a computer-based format. The final paper-based version of the CPA examination will be given on November 5 and 6, 2003.

The computer-based CPA Examination will be offered up to six days a week, during two out of every three months throughout the year, affording CPA examination candidates more flexibility. Currently, the Uniform CPA Examination is offered only twice a year, in May and November, by the 54 U.S. boards of accountancy in the 50 states, the District of Columbia, Guam, Puerto Rico, and the

U.S. Virgin Islands. (Log onto [www.nasba.org](http://www.nasba.org) for links to the boards and [www.cpa-exam.org](http://www.cpa-exam.org) for general examination information.)

The computer-based test will broaden the scope of the audit and attest areas and incorporate the assessment of critical skills, such as research and communication. The CPA examination will also increase emphasis on general business knowledge and information technology.

The AICPA will continue to create and grade the computerized CPA Examination, and NASBA and the state boards of accountancy will remain responsible for the overall administration of the exam to the more than 100,000 candidates each year. Prometric, the world's leading technology-based testing company, will deliver the

examination to candidates through more than 300 testing centers in the United States and U.S. territories.

## Save the Date

May 18-21, 2003  
GFOA Annual Conference  
New York, New York

June 16, 2003  
GFOA Internet Training

August 21-22, 2003  
GFOAz Summer Training  
Radisson Woodlands Hotel,  
Flagstaff

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## GFOAz Board

**Kathy Pace**, President  
*Controller*  
*City of Mesa*

**Robert Nilles**, President-Elect  
*Finance Administrator*  
*City of Surprise*

**Brent Mattingly**  
Immediate Past President  
*Deputy Finance Director*  
*City of Peoria*

**Glenn Smith**, Treasurer  
*Chief Fiscal Officer*  
*Town of Payson*

**Stacey Lemos**, Member At-large  
*Finance Director*  
*Town of Sahuarita*

**Regina Pace**, Member At-large  
*City Treasurer/Finance Director*  
*City of Douglas*

**Jeff Tyne**, Member At-large  
*Budget Officer*  
*City of Peoria*

**Dennis Massara**  
Education Committee Chair  
*Assistant Finance Director*  
*City of Lake Havasu City*

GFOAz News is published by the Government Finance Officers Association of Arizona. Forward your comments or suggestions to the League of Arizona Cities and Towns, Attn: Wendy Kaserma, 1820 W. Washington Street, Phoenix, Arizona 85007, Phone: 602-258-5786, Fax: 602-253-3874, email: wkaserma@mg.state.az.us

## GFOAz Gets a New Logo and Web Site Address

Along with a new name comes a new look! The board chose a new logo at its February meeting. The logo is designed to reflect the different regions of the state that GFOAz members represent. The association's web site and e-mail have also changed. The new web site address is [www.gfoaz.org](http://www.gfoaz.org) and the new e-mail is [info@gfoaz.org](mailto:info@gfoaz.org).

## The Appeal of Outsourcing

*Ron Turner, Advanced InfoSystems*

Conventional wisdom has traditionally held that any activity important enough to impact the bottom line is best performed in house. But in the last ten years this belief has turned around. This is largely due to the fact that the Internet has enabled city governments to electronically move huge chunks of data quickly and securely. Recently, many finance and budget departments have been researching different ways to enhance the performance of their utility billing process utilizing this new technology.

When considering ways to enhance performance, and improve services it may be time to ask some hard questions. Things like...do we currently have the tools, resources, and time to efficiently process daily, weekly, or monthly utility bills? How can we best handle operations such as programming, imaging, folding, inserting, metering, and trips to the post office, and still keep up with the many demands of our customers? If you're not clear about the answers to some of these questions then outsourcing could be your solution.

Outsourcing daily, weekly, or monthly operations such as programming, imaging, folding, inserting, metering, and trips to the post office makes good sense because it allows you to pay attention to your core business. It is a sound and proven method of streamlining critical mail functions while saving time and money. Additionally, outsourcing will allow you to stay in step with new technology without the costly expenditures of more infrastructure to keep up with customer growth and demand.

Many cities and towns have mail equipment that is worn out, cumbersome, inefficient, and costly to maintain. Rather than replace this equipment, why not consider outsourcing? The billing process can become a unique marketing or advertising tool. The white space on the bill sent to your customer is valuable real estate, use this space to deliver messages about current events or special reports.

Outsourcing is never a trivial undertaking. It involves myriad tasks, and for optimum benefit requires sound planning and expert guidance.

## Reporting Annexations For State Shared Revenue Purposes

The U.S. Bureau of the Census has restarted their program of certifying official census populations for annexations. The program became available at the beginning of January 2003. The official name of the program is the Geographically Updated Population Certification Program. Application forms and instructions are available at [www.census.gov/mso/www/certification/GUPCP.html](http://www.census.gov/mso/www/certification/GUPCP.html). This program will allow you to update your official census population, used in the distribution of state shared revenues and other purposes, based on annexations made since January 1, 2000.

There is a fee related to this service and the cost information is available in the frequently asked questions page of this web site. You will notice in

this information that these updates are done only for complete census blocks within the annexed area. They are not currently updating for blocks that are split by an annexation.

After an updated census count is obtained, it should

be submitted to the Department of Revenue and the Department of Transportation to be used in the calculation of your state shared revenues.

The Local Transportation Assistance Fund (LTAF) distribution uses a different population number. Instead of the U.S. Census Bureau number, an annually adjusted Department of Economic Security population



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estimate is used. A city or town needs to make sure that the Council of Governments, which represents the cities and towns in their region on the population estimates committee, is fully aware of the annexation and gets it reflected in the population for both the LTAF monies and expenditure limitation purposes. Since the calculation of LTAF money is done annually, the additional amount to reflect the annexation would not begin to be distributed until the first full fiscal year following annexation.

As a reminder, cities and towns should also submit a certified census population count from annexations to the Population Statistics Unit at the Department of Economic Security (DES). The population in the annexed area will be considered when developing the population estimate which is used in determining the expenditure limitations by the Economic Estimates Commission (EEC) and for distribution of LTAF monies.

Annexations occurring after the EEC determines your expenditure limit (on or before April 1) but before the beginning of the fiscal year can also be used to adjust your population estimate for that year if they are submitted in time for both DES and the EEC to act. The EEC requires that requests for such adjustments be provided to them at least three weeks prior to the adoption of that city's tentative budget. Also, prior to action by the EEC, DES must review the requested population increase. The necessary materials should be provided to DES with sufficient lead time for their review.

## Budgets that Build Public Trust

*Melanie D. Purcell, Director, Budget Mgt. & Grants, City of Flint, MI*

Many local governments don't consider "marketing" essential to good service delivery. Public relations efforts are frequently limited to ballot initiatives, or responses to media inquiries. And yet, most local officials bemoan the lack of involvement and understanding on the part of our citizens. A few progressive souls espouse communications as an integral part of Downtown Development and/or Parks and Recreation promotions. However, as trainer and consultant Dr. Michael Stewart explains, "A leader can only implement what people can understand. Public relations and information are the life blood of democratic institutions."\*

The annual budget document is our most powerful and important tool in communicating to our citizens. The Budget defines the operations of any organization, particularly governments, and all activities stem from the policy and financial decisions contained in the Budget. The process as well as the document allows local officials to not just disseminate information but to encourage investment and ownership in the community.

Both the Government Finance Officers Association and the International City/County Management Association strongly encourage the development of both long- and short-term goals during the budget development. This creates vision for the community and gives the organization and budget direction beyond the immediate fiscal year. These goals establish the basis for actions in the budget that prepare for future projects as well as for a five-year Capital Improvement Plan. Community input should be

reflected in the goals established by the elected officials while department goals and objectives should in turn support those adopted by the policy makers.

The fiscal decisions adopted in the budget or the funding of specific activities are the implementation of the objectives necessary to attain or make progress toward the goals. For example, the City Council determines that it will make public safety a priority in the Downtown Development Authority (DDA) District in response to the community's expressed concerns regarding increased crime in Downtown. The Police Department establishes a goal of more police presence in Downtown and an objective of at least 40 hours of foot patrol each week in the DDA District. The DDA, in turn, also establishes public safety as a priority in the district with the goal of better lighting and less opportunity for crime in Downtown. The DDA objectives include a lighting study for additional lights, new lights in the parking structure and all the bushes trimmed in and around public areas in Downtown.

The actual financial data that enables the activities to support our policies, goals and objectives flows from the policies to the goals to the objectives. One of the most frequent and virulent complaints about budgets is the confusion and perception that administrators and elected officials are "trying to hide something" in the numbers. Clear and concise presentation of the facts and numerical detail go a long way to overcome this complaint. Specifically, **Keep It Simple (KIS)**! The Government Finance Officers Association Budget Presentation Awards Program includes 26 criteria in four categories with only six criteria relating directly to the numbers that make up the budget. The rest of the items relate to policy discussions, operating structure, and general ability to communicate the information within.

Creating a logical process and method for each decision to progress to the next is critical to establishing credibility. Maintaining credibility depends on fulfilling the goals and objectives established through the process. Take control of the process to create a method for disseminating information and gathering input in a manner that is proactive and positive rather than defensive. The key to good control, not just in budget development but throughout the fiscal year, is good planning. Establish a plan of action and a timeline for accomplishing each component of the plan. Identify the players involved in each step as well as the staff who will be responsible for completing each component.

Component	Involved parties	Responsible Staff	Date Due
Town Hall Meeting (11/15)	Block Clubs, Business leaders, Elected officials	City Manager	12/02
Goal Setting Retreat (12/15)	City Council, City Manager	City Manager, City Clerk	1/05
Department Goals	Every Department	Budget staff- Depts.	1/15
Revenue Forecast	Finance, Budget	Budget Staff	1/30
Department Worksheets	Every Department	Budget staff- Depts.	2/15
Budget Adopted	Public, Staff, Elected Officials	City Council	6/1

Designing the budget document is much like designing a house: 1) start with an overall design, 2) define the foundation and frame in subsequent drawings, and 3) finish with the aesthetics or details

\* in November 18, 2002 issue of Nation's Cities Weekly

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that complete the picture. Similar to the discussion of policies, goals and objectives flowing from the overall community to the specific actions of the departments, the budget document needs a summary or overall financial picture of all funds to begin and then a breakdown of detailed unit components. Revenues are frequently listed by type such as property taxes, income taxes, fees & fines, and state-shared revenues while listing expenditures by both type and department or function contributes more to an understanding of what the agency does. One of the most popular graphics used to illustrate how public funds are used is a pie graph or dollar bill split into categories such as Fire, Police, Parks, Administration and others. Frequent use of illustrative graphs at all levels of the document helps the reader to fully understand the narrative and accommodates different learning styles.

Summaries of each department's purpose along with personnel and financial summaries begin to outline the costs of providing specific services that the public can comprehend. While line-item detail is not necessary for policy-making, it is important to include department expenses and personnel summaries and in some cases, division or program expenses to further show the correlation between the number of people and the cost of doing business. Each budget document needs to be tailored to the needs of the elected officials and citizens in addition to providing guidance to internal staff. It can take several years to establish the confidence and commitment to policy that allows people to read a budget for the programs and activities it contains rather than the line-item details. Respect for the reader's comfort level contributes greatly to the credibility of the budget and perhaps mitigates the desire to micro-manage line-items.

A good method for determining the "readability" of your budget message and overall document is the "spouse test." Frequently, those of us in local government have spouses or significant others such as friends or in-laws in our lives whose sole exposure to government processes and jargon is through our dinner table conversations. For this reason, having a spouse read the budget or other important documents for public use, and attempt to identify the three most important goals outlined in it can prove to be an ideal method for ensuring that it is indeed communicating the message desired. It is important that the test reader not be closely familiar with the local government organization or issues prior to reading the budget so that their responses are truly indicative of how the public will interpret the material.

Just as any organization in search of excellence continues to evolve and improve, the budget document must also evolve as a means for educating and involving the public it affects. It takes into account the changing priorities and perceptions of the community and organization it supports. Planning and flexibility with a healthy dose of creativity will ease the transition from just a

stack of spreadsheets that must be endured to a policy and priority-setting process complete with a financial and programmatic guide for action.

#### *Tips for Improving the Budget Document*

- Write to the 5th-Grade Reading Level (or 3rd-grade, if any doubt).
- Include the budget adoption and amendment process.
- Use graphs to clarify charts and statements.
- Clean and simple layouts are more important than expensive covers or dividers.
- Use card-stock dividers between sections if tabs are too expensive.
- Don't forget a glossary, index, and a table of contents.
- Include some basic information about your community, especially little known trivia and motto.
- Use consistent page layout and numbering.
- Explain how major actions affect the average citizen.
- Use association websites such as [www.gfoa.org](http://www.gfoa.org) for more suggestions and examples.

*Keep It Simple (KIS)!*

## **Nominations Now Being Accepted for Distinguished Local Government Leadership Award**

Each year, the Association of Government Accountants (AGA) presents a maximum of two crystal awards to local government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems. The award recognizes the outstanding leadership of individuals in local government that led to improved financial management practices, policies, systems or operations and consistently exhibited the highest personal and professional standards. The nominee must have served in a local government position at the time of the recognized contribution. Nominees do not have to be members of AGA. AGA chapters, individuals, or government units may make nominations. Visit the AGA web site, [www.agacgfm.org](http://www.agacgfm.org), for a nomination form. The nomination deadline is Friday, July 18, 2003.

## **Earn 2 CPE Credits Without Leaving Your Desk!**

GFOA is offering "Using the GFOA Checklist to Implement the New Model" as a real-time Internet training Monday, June 16, 2003 from 1pm-3 pm EST (10am-12 pm MST). The GFOA Certificate of Achievement Program checklist is unmatched as a practical tool for anyone implementing the new governmental financial reporting model. Let this unique training opportunity help you to get the most out of this invaluable resource. To register for this training visit the GFOA web site, [www.gfoa.org](http://www.gfoa.org) and click on e-Store.

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## What is the GFOA Certified Public Finance Officers Program?

The Certified Public Finance Officers Program (Certification Program) of the Government Finance Officers Association of the United States and Canada (GFOA) is a broad educational self-study program designed to verify knowledge in the disciplines of government finance. The Certification Program was designed by the GFOA Executive Board and is being implemented by the Council on Certification, the governing body for the program.

To earn the designation of Certified Public Finance Officer (CPFO), candidates must pass a series of five examinations covering the major disciplines of public finance. A candidate has seven years in which to successfully complete the program. Once earned, the CPFO designation is maintained by participating in 30 hours of continuing professional education each year.

The Certification Program offers the following examinations:

- Governmental Accounting, Auditing and Financial Reporting
- Cash Management and Investments
- Debt Management
- Operating and Capital Budgeting
- Pensions & Benefits, Risk Management and Procurement

An individual need not commit to taking all five examinations to benefit from participating in the program. Each examination is of such scope and quality that passing any one examination constitutes a recognizable achievement.

While GFOA certifies that an individual who passes one or more of GFOA's certification examinations, demonstrates certain competencies, GFOA withholds an opinion as to the capabilities of any individual to successfully perform in a given position. GFOA encourages prospective employers and employees to share information regarding the requirements of the position and the capabilities of the candidate in a forthright manner to promote sound employment and professional decisions.

For more information about the CPFO program, visit the GFOA web site ([www.gfoa.org](http://www.gfoa.org))

and click on *Certification*. You may view study notes for the Cash Management, Debt Management, Pensions & Benefits, Risk Management and Procurement, and Budgeting exams on the GFOAz web site, [www.gfoaz.org](http://www.gfoaz.org), in the *Resource Room*.

## Employer Potpourri 2003

The Community Outreach and Education (CORE) section of the Arizona Department of Revenue invites employers and tax professionals to attend the 5th annual Potpourri. This is a rare opportunity to get comprehensive information from representatives of several federal and state agencies. You may also be eligible for Continuing Professional Education Credit (CPE).

It is scheduled for June 10, in Tucson at the Radisson, June 12, in Mesa at the Sheraton Phoenix East, and June 17, in Phoenix at the Red Lion (Ramada as of 04/01/03).

Additional details will be available on CORE's webpage ([www.revenue.state.az.us/seminar.htm](http://www.revenue.state.az.us/seminar.htm)).

## Don't Forget to Make Your Reservations for the 2003 Summer Training!

The GFOAz 2003 Summer Training is scheduled for August 21-22, 2003, at the Radisson Woodlands Hotel Flagstaff in Flagstaff. Room reservations at the group rate of \$87/night may be made by calling (800) 333-3333. The group rate is available through July 31. Registration packets for the conference will be mailed to members and posted on the GFOAz web site ([www.gfoaz.org](http://www.gfoaz.org)) in July.

## Submissions to the Newsletter

All active and associate GFOAz members are welcome to submit articles for the newsletter. Commercial members may also submit articles, however these articles are meant to inform members about issues, opportunities, and concerns that may impact their local agency or Arizona governmental finance as

## MEMBER PROFILES

### Stacey Lemos

Finance Director  
Town of Sahuarita



#### *Where are you originally from?*

I was born in Flagstaff, but have lived in Tucson since 1977 and consider it my hometown.

#### *What do you like most about your job?*

I've been with the Town of Sahuarita for 6 years, and enjoy all aspects of my job, especially the unique challenges associated with beginning a brand new Finance Department six years ago when the Town was only 3 years old.

#### *What other communities have you worked for?*

I've spent the last 13 years in government finance, although it doesn't seem like that long. I've worked for the communities of Oro Valley, Willcox, briefly with the City of Tucson, and now with Sahuarita.

#### *Who is your favorite musician?*

I enjoy listening to most kinds of music, but particularly like Fleetwood Mac, Enya, and any instrumental jazz music.

#### *What is your favorite book?*

It never seems like I have time to read for leisure, but lately my favorite books have been about things like potty training your toddler and teaching your baby how to sleep through the night!

#### *What are your hobbies?*

In my spare time, I enjoy chasing my 19-month-old son, Erick, around the house, traveling, and working in my yard.

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## MEMBER PROFILES

### Adam Williams

**Finance Director,  
Water  
Infrastructure  
Finance Authority**



*Where are you originally from?*  
Tucson, Arizona.

*What do you like most about your job?*  
Working with people who represent the diversity of political subdivisions throughout the state.

*What other communities have you worked for?*  
City of Tucson, City Manager's Office Management Intern.

*Who is your favorite musician?*  
Rolling Stones.

*What is your favorite book?*  
The Iliad.

*What are your hobbies?*  
Poolside Recreation.

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a whole. The articles should not be used to promote a product or service and will be subject to editorial review.

If you are interested in submitting an article, please send it to Wendy Kaserman at [wkaserma@mg.state.az.us](mailto:wkaserma@mg.state.az.us), on or before the deadlines listed below. In general, articles should not exceed 450 words.

#### Upcoming Issues

July  
November  
January 2004  
April 2004

#### Submission Deadline

June 30, 2003  
October 31, 2003  
December 31, 2003  
March 31, 2004

## Congratulations to Arizona's 2003 GFOA Distinguished Budget Presentation Award Recipients

City of Avondale  
Central Arizona Water Conservation District  
Coconino County  
City of Flagstaff  
City of Glendale  
City of Lake Havasu City  
Maricopa County  
City of Peoria  
Pima County  
City of Safford  
City of Sierra Vista  
City of Surprise  
City of Tucson

City of Casa Grande  
City of Chandler  
City of Cottonwood  
Town of Gilbert  
City of Goodyear  
Maricopa Association of Governments  
Town of Payson  
City of Phoenix  
Town of Prescott Valley  
City of Scottsdale  
State of Arizona  
City of Tempe  
Town of Wickenburg

## Congratulations to Arizona's 2003 Certificate of Achievement for Excellence in Financial Reporting Recipients\*

City of Apache Junction  
Arizona State Retirement System  
City of Casa Grande  
City of Chandler  
Town of Fountain Hills  
City of Glendale  
City of Litchfield Park  
Maricopa Asso. of Governments  
City of Mesa  
City of Page  
City of Peoria  
Pinal County  
Town of Prescott Valley  
Santa Cruz County  
City of Sedona  
City of Somerton  
City of Tucson  
City of Williams  
City of Yuma

Arizona Dept. of Transportation  
City of Bullhead City  
Town of Cave Creek  
City of Flagstaff  
Town of Gilbert  
City of Lake Havasu City  
Town of Marana  
Maricopa County  
Town of Oro Valley  
Town of Payson  
Pima County  
City of Prescott  
City of Safford  
City of Scottsdale  
City of Show Low  
City of Tempe  
Town of Wickenburg  
Yavapai County  
Yuma County

## Newsletter Advertising is Now Available!

If you would like to learn more about advertising in GFOAz News, please contact Wendy Kaserman at (602) 258-5786 or [wkaserma@mg.state.az.us](mailto:wkaserma@mg.state.az.us).



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\* Many school districts in Arizona were also awarded the 2003 Certificate of Achievement for Excellence in Financial Reporting. Please contact GFOA if you would like this information.