



Topeka Register

Association of Government Accountants
PO Box 206, Topeka, KS 66601-0206

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President's Message

From the Topeka Chapter President, Boyd Jantzen

I hope everyone had a great Holiday and made those New Year resolutions. But, now it is back to work. We have to make money to pay for all those gifts we bought for the family and all the events we attended.

As we get back to the swing of things, I am reminded about New Year resolutions. What kind of resolutions did you make? It is easy to go for the generic ones such as I am going to be a better person. Or you list out several things: I am going to stick with my diet, I am going to stick with my fitness routine, I am going to give more to charity. You know what I mean.... Those are all good goals but, the hardest thing is to actually do them. One resolution I made was to actually do my resolutions. We all make them, start out with a full head of steam and then we get bogged down with our busy lives and forget about them. One of my resolutions was to read books about how to be a better accountant. One such book is a book wrote by Susan Scott called "Fierce Conversations: Achieving Success at Work & In Life, One Conversation at a Time". Principal 1 is "Master the courage to interrogate reality". Even in the not-for-profit or government environment we have to be willing as managers or soon to be managers to ask the tough question about our jobs and what we are accomplishing. We must keep the mission, quality of work and ethics in mind at all times.

Part of Fierce competition is asking tough but fair questions to your competition, co-workers and bosses. We have to ask those questions that lead to better outcomes. That response, "that is the way we have always done it", is not the way to get better in our missions.

Fierce competition simply means that while AGA will always remain respectful with mission first, we will be fierce and determined in our mission to serve members, the profession and society. We will leverage our growing strengths – a strong financial position with significant growth and a collaborative network of staff and volunteers providing local community services at over a hundred chapters around the world. And there is much more to leverage then to develop the world's best management accountants with a world class certification, educational programs and community engagement opportunities.

Fierce completion means that we must put mission, members and the profession first, rather than becoming the largest association in absolute numbers. I learned that absolute size does not trump agility, service and community.

In closing, we need volunteers to help make the chapter successful. Please consider making an investment in your career by lending your talents to AGA in serving your fellow members. Please consider being a board member or just become an active participant. By becoming a member you can build a network, share knowledge, and access career opportunities.

Community Service Upcoming Events

Ronald McDonald House
Year Round
Metal Tab Collection

Please watch your email for more information about these events or contact Nickie Roberts.

Training Calendar

January 11, 2012 – Professional lecture series with Budget Director Steve Anderson at Jayhawk Tower.

February 8, 2012 – Professional lecture series with Paul Davis at Jayhawk Tower.

March 14, 2012 – Professional lecture series TBD at Jayhawk Tower.

April 11, 2012 – Professional lecture series TBD at Jayhawk Tower.

May 9, 2012 – Professional lecture series TBD at Jayhawk Tower.

June 13, 2012 – Professional lecture series TBD at Jayhawk Tower.

March 28, 2011—All-day Professional Lecture in Lawrence, Kansas



New Years Resolution



Become active in your Topeka AGA Chapter.

Join the AGA Board.

Become a CGFM!

CGFM highlights your achievements, serves as a tangible indicator of your experience and knowledge and stays with you throughout your career. In addition, the CGFM may:

- enhance your marketability throughout all levels of government
- provide networking opportunities with other government financial managers
- support continued education to keep you informed of the latest developments and cutting edge technologies
- provide increased employee value, both real and perceived
- increase confidence on the job
- encourage employer incentives - raises, promotions and bonuses

Community Service Update

Our Annual AGA Holiday Social was a great success and all had a great time. Food, cheer and door prizes to raise monies for Toys for Tots. We were able to raise \$330 during the social. We finished by collecting loose change during the December meeting with \$7.95. Great year!

We were able to raise \$337.95 for this years toys. We were able to purchase toys for 45 children for birth to 3 years of age. Can you imagine the smiles we were able to receive this year?

All toys were delivered to the Marines while they had their big truck at Wal Mart on Wanamaker the weekend of December 16, 17 and 18th. This was a great event for the ROTC cadets and local Marines to meet and talk with others.

The following businesses donated door prizes for our social:

PERKINS	COYOTE CANYON
TEXAS ROADHOUSE	OUTBACK STEAKHOUSE
HOOTERS	KU LIED CENTER
DICKEY'S BARBEQUE	STORMONT VAIL HEALTHCARE
FHLBANK TOPEKA	STARBUCKS
COLD STONE CREAMERY	COPPER OVEN
WESTRIDGE LANES	BONKERS
ORSCHELN FARM & HOME	SQUEAKY CLEAN CAR WASH
EAGLE CAR WASH	WOLFE'S - BOUND PHOTO BOOK
TCT 4, SENIOR CLASS	TCT 2, LAUGHING MATTERS
KSU SANTA	KSU CD CASE
KSU PIGGY BANK	PEPPERMINT HOT CHOC

DONATED BY AGA BOARD:

KOHL'S GIFT CARD	BARNES AND NOBLE GIFT CARD
2 - WEBCAM'S	COLDSTONE CREAMERY
STARBUCKS	TARGET - 2 HOLIDAY CD'S
HALLMARK MUSICAL FIGURINE	

Community Service Update (continued)

I would like to thank our members and friends for their donation and assisting with a successful year of reaching out to help others less fortunate. As you use your gift card at the businesses, please seek out the management and thank them for their involvement.

During our January, February and March membership meetings, we are collecting loose change for the Topeka Rescue Mission.

Throughout the year, we collect hotel samples for the Topeka Rescue Mission and can tabs for the local Ronald McDonald House. At any time, please bring them to a meeting and leave with a board member.

Such a small thing we can do for others.

If you have any questions about our community service involvement, please contact me.

Nickie Roberts

Community Service Director

Loose Change Program—At our monthly meetings, we have continued to assist local agencies by collecting loose change. In the past, we have collected for the Topeka Rescue Mission, Heart Association, Race Against Breast Cancer and Toys for Tots. Donations are matched by the chapter. If at any time, you would like to donate by check, please make it out to the organization name.

Hotel Samples and Pop Can Tabs—We would like to thank the dedicated members that continue to collect hotel samples and pop tabs. Hotel samples are given to the Rescue Mission since this will meet the needs of their guests. Pop tabs are given to the local Ronald McDonald House.

Save your loose change to contribute to this great cause and others!

State Accounting Corner

Accrual Basis Accounting

Under the accrual basis of accounting, revenues are recognized when they are earned regardless of when cash is received, and expenses are recognized when a liability is incurred regardless of when paid. However, these accruals should be recognized only if measured objectively. Since accrual accounting results in accounting measurements based on the substance of transactions and events, rather than when cash is received or disbursed, it enhances the relevance, neutrality, timeliness, completeness, and comparability of the information reported. Under GAAP, the accrual basis shall be used for the government-wide financial statements, proprietary funds and fiduciary funds.

Modified Accrual Basis Accounting

Under this basis, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become measurable and available to finance expenditures of the fiscal period. The requirement that revenues be "available" distinguishes modified accrual revenue recognition from that of the accrual basis. Available is defined as expected to be collected within twelve months after the fiscal period ended.

Under the modified accrual basis, expenditures are recognized in the accounting period in which the fund liability is incurred, measurable and expected to be paid within twelve months of the fiscal period ended. However, there are certain exceptions such as the recording of the unmatured principal and interest on general obligation long-term debt which are recorded only when due. Other exceptions are discussed in the appropriate sections of this manual. Modified accrual basis accounting is used for all governmental funds (general, special revenue, debt service and capital projects).

The mission of the Topeka Chapter is "To facilitate the professional and personal growth of Government Accountability Staff (finance / accounting / budget / audit), and their private sector colleagues, through education and certification, professional opportunity, and networking."

Visit AGA on the Web!

National AGA
www.agacgfm.org

Topeka Chapter
www.agaks.org

