

**OFFICERS AND  
DIRECTORS**

**Ronald J. Parent, CGFM, CPA**  
President  
426-5020

**Peggy Javery CGFM**  
President-Elect  
426-5125

**Gary Millet, CGFM, CPA**  
Treasurer  
426-0162

**Mary Herbert, CGFM, CPA**  
Secretary  
243-4059

**Linda Lewis**  
Membership  
426-0288

**Lila M. Thompson, Lorraine Dawson**  
Co-Editors  
255-6123, 426-0440

**Marcie A. Tureaud, Chris Cutitto, CPA**  
Education, Co-Chairs  
426-5367, 426-6102

**James J. Julian, CGFM**  
Meetings  
426-0400

**Vincent Parenti**  
Programs  
426-5068

**Dawn B. Wagener, CGFM**  
Historian  
243-4058

**Wilbert Antoine, CGFM, CPA**  
Publicity  
670-2186

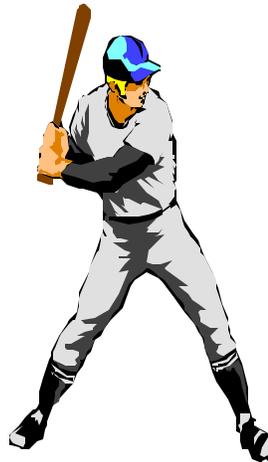
**Gerald Knepp, Jill Byrd, CPA**  
Public Service, Co-Chairs  
426-5463, 426-5465

**Shirlaine George, CGFM**  
Awards  
255-5191

**Pamela B. Lincoln, CPA, CGFM**  
Immediate Past President  
Web Site Coordinator  
255-4664

**Marcia Curole, CPA, CGFM**  
CGFM Director  
426-1020

**AGA Year-End Finale  
Tailgate Party &  
New Orleans Zephyrs Game**  
Zephyrs vs Colorado Springs Sky Sox  
Friday, June 11<sup>th</sup>  
Food & Party at 5:30 p.m.  
Game at 7:00 p.m.  
Fireworks after the game



**Bring the whole family  
enjoy hot dogs, nachos, beer  
and soft drinks at the Tailgate party!**

See back page for details.

## ***FROM THE PRESIDENT***

This is my last official message as President. As of July 1, 2004, Peggy Javery will assume the office of President. I would like to take this opportunity to thank everyone for all the support you provided me during the past year. Everyone did a tremendous job. We got a lot accomplished and we had a lot of fun.

However, we have a couple of more assignments before we can break for the summer. We have the Zephyr's baseball game and tailgating party on June 11, 2004. This one is a real favorite with the kids, so come out, have a hot dog and a beer before the game and cheer the Zephyrs on to victory. Don't forget the fireworks display after the game.

We also have a very important educational seminar we are jointly sponsoring with the Federal Executive Board (FEB). It is June 9, 2004, at The Astor Crowne Plaza Hotel. The cost is only \$ 99.00 per person and you can earn 8 hours of CPE credit. We need as many members as possible to support this training because we are trying to establish a long lasting partnership with the FEB and we want our initial joint venture to be a successful one. I think you will find the topics and speakers interesting, informative and timely. So, if you are an employer or a manager, send some of your employees. If you are an employee, ask your employer if you can attend.

We are also still accepting sponsorship for this our first annual symposium. This joint conference would be an excellent opportunity to have your company's name connected with an event that is sure to grow in size and popularity. Anyone interested in becoming a sponsor can call Pamela Lincoln at (504) 255-4664.

And finally, don't forget the Professional Development Conference (PDC), June 27, -

June 30, 2004.

It's been a great year. I have enjoyed every minute and hope we can close this year with a ZAP.

**Z** – Zephyr's baseball

**A** – AGA/FEB Symposium

**P** – Professional Development Conference

Hope to see everyone there!

Ronald J. Parent, CPA, CGFM

## ***APRIL MONTHLY MEETING MINUTES***

Bernie Zimlicki, President-Elect of the Baton Rouge Chapter of the Association of Government Accountants, called the joint meeting of the New Orleans and Baton Rouge Chapters of the Association of Government Accountants to order at 6:10 p.m. at Bull's Corner Restaurant in La Place, Louisiana. He made several announcements and had several committee chairs give their respective reports. He introduced the Baton Rouge officers for the 2004-2005 year, and then turned the meeting over to Ronald J. Parent, CPA, CGFM, and President of the New Orleans Chapter.

Mr. Parent announced the success in scheduling training with the Federal Executive Board, and that eight hours of CPE will be offered at a cost of \$99.00 on June 9<sup>th</sup>. He said that information would be emailed to the members. Mr. Parent then introduced Peggy Javery, CGFM, and President-Elect of the New Orleans Chapter. Ms. Javery introduced the New Orleans Chapter officers for the 2004-2005 year. They are as follows: President – Peggy Javery, President elect – Jim Julian, Treasurer – Gary Millet, Secretary – Mary Herbert, Membership – Babette Haines, Newsletter Co-editors – Faye Wilson and Warren Wilson, Education – Marcie

Tureaud and Chris Cuttito, Meetings - Pam Lincoln, Programs – Barbara Carmen, Historian - Dawn Wagener, Publicity – Wilbert Antoine, Public Service co-chairs Jill Byrd and Pat Hanks, Awards - Debbie Conway-Fikes, Immediate Past President and Web Site Coordinator – Ron Parent, CGFM Director – Marcia Curole.

Mr. Parent then introduced new members that were present and announced the names of those new members.

Mr. Parent then introduced Gerry Knepp, one of the Public Service Chairs, who gave a report on Public Service. Mr. Knepp announced a very impressive list of activities in which the New Orleans Chapter participated, including Thanksgiving food baskets, teddy bears for Children’s Hospital, participating in the *Rebuilding Together Low Income Home Revitalization Project*, and volunteering at WYES TV Showboat Auction. He asked for volunteers on May 21..

Mr. Parent announced that next month’s meeting would be held on May 14. and would be a crawfish boil.

After an appetizing dinner, Lynn McNair of the Baton Rouge Chapter led everyone in the Pledge of Allegiance, and then introduced the evening’s speaker, Jullin Renthrope, CPA, CGFM, CFE, CGFO, and the National President of AGA. Mr. Renthrope spoke on AGA’s hopes for advancing government accountability through promoting professionalism, public awareness, shaping legislation, building relationships with business and other agencies, and being a source of information. He also talked about AGA’s Certification of Excellence and Accountability Reporting (CEAR) Program. He shared procedures that have been tried during the pilot year and the results. Mr. Renthrope reminded everyone of the upcoming PDC, and said his goal for this year has been to successfully market the CEAR Program.

After Mr. Renthrope’s informative lecture, Ms. McNair presented him with a gift. Mr. Renthrope pulled the winner of the 50/50 raffle. Cynthia

Wingate, a guest of the New Orleans Chapter won \$18.00.

Having no further business, the meeting was adjourned 8:00 p.m.

**SUBMITTED BY/s/ Mary E. Herbert, CPA, CGFM, Secretary**

## **COMMUNITY SERVICE**

### **WYES-TV SHOWBOAT AUCTION**

Our date for participation in WYES-TV’s 38<sup>th</sup> Showboat Auction is May 21, from 3:30 p.m. until 8:00 p.m. We have six confirmed volunteers and still need four AGA members to volunteer as telephone bid takers. This is a great event that provides a substantial amount of WYES’ budget for the year. Our volunteers always have a lot of fun, the action is non-stop, and we help a worthy cause. Please put this date on your calendar and plan to participate. For questions or to sign up, contact Gerry Knepp at 504-426-5463.

### **ON-GOING COMMUNITY SERVICE COLLECTIONS**

We will wrap up the on-going portion of our community service collections on May 14<sup>th</sup>. Therefore, if you have any donations or you are thinking of donating any of the items listed below, please make arrangements with Jill Byrd (504-426-5465) or Gerry Knepp (504-426-5463) for delivery prior to May 14<sup>th</sup>.

**Old Cell Phones** to be reprogrammed and distributed to battered women to be used in emergency situations;  
**Books and magazines** for the local Senior Citizens Centers;  
**New or used maternity and baby clothing, baby toys, and diapers** for the Pregnancy Crisis Center; and **Toiletries** for the homeless.

**THANK YOU SO MUCH!!!!!!**

In wrapping up for the year, Jill and I would like to thank everyone for their participation and support of the many and varied community service activities we had this year. We were able to build on the New Orleans Chapter's long history of community service and meet our goals in addition to doing a lot of good things for the community. Your generosity and support was fantastic.

You donated 259+ hours of your time participating in 2 technical events and 12 non-technical events. The events include: WYES' Showboat Auction, WYES' Summer Showcase Membership Drive, Rebuilding Together's Low Income Home Renovation Project, Adopt-A-Family At Thanksgiving, WYES' Winter Showcase Membership Drive, Toys for Tots, Teddy Bears for Children's Hospital, WYES' 1st Annual Family Fun Fest, an IRS Tax Update Program, and AARP's VITA Tax Assistance Program.

In addition, you provided food for a local Food Bank, 12+ linear feet of books and magazines for Seniors, baby clothing for the Pregnancy Crisis Center, 29 toys for needy children through Toys for Tots, 86 Teddy Bears for sick children at Children's Hospital, Thanksgiving meals for 53 needy families, toiletries for the homeless, 10+ videos for the Michael Byrd Memorial Video Program at Ochsner Hospital, and 47 cell phones for battered women. THANKS AGAIN NEW ORLEANS CHAPTER!!!!

## WELCOME NEW MEMBERS

Our Chapter of AGA wishes to extend a warm welcome to the following new members:

**Garnette Andreç Listi**  
Sponsored by Faye Martin

**David Mumfrey**  
Sponsored by Anna Mumfrey

Your New Orleans chapter welcomes you to AGA. You are now on your way to making new friends and important professional contacts. You'll get the chance to participate in social events, business meetings and educational seminars. Your AGA membership means that you're part of a tremendous nationwide network.

## SPONSOR'S HONOR ROLL

To all of our sponsors, you are the lifeline to our chapter and we appreciate your efforts with the growth of the New Orleans Chapter of AGA.  
**Continue to keep up the good work !!**

4 New Members  
**Jullin Renthrope**

3 New Members  
**Yavorka Archaga**

1 New Member each  
Ron Parent, Jessica Vo, Shelda Melancon, Freida Scott, Faye Martin, *Jill Byrd, and Anna Mumfrey*

## GRADUATIONS AND OTHER ACHIEVEMENTS

Congratulations to the following graduates and achievers listed below our AGA New Orleans Chapter members:

**Monique Banks**  
*Erin Banks*, daughter, 8<sup>th</sup> Grade Graduation, Thurgood Marshall Middle Magnet School, New Orleans, LA

**Tracey Edwards**  
*LaQuita Norwood*, cousin, BS Social Work, Southern University at New Orleans, LA

**Ursula Gifford**  
*Elizabeth Jean Gifford*, daughter, HS Graduation, Awards: Student Government – Treasurer, Notre Dame High School, Palo Alto, CA

**Babette Haines**

*Isaac Huntley, Jr.*, son, 5<sup>th</sup> Grade Graduation,  
Awards: Honor Roll, Perfect Attendance, Saint Joseph  
Central Catholic Elementary School, New Orleans,  
LA

**Cynthia Harris**

*Christina Paula Harris*, daughter, HS graduation,  
Xavier Prep High School, New Orleans, LA

**Marcele Herringshaw**

*Lucas Herringshaw*, son, Masters Degree, Tulane  
University, School of Architecture, New Orleans, LA

**Tracey Rollins**

*Joseph Rollins*, brother, BS Nursing, Dillard  
University, New Orleans, LA  
*Andrea Collins-Rollins*, sister-in-law, Masters Degree  
Education, Xavier University, New Orleans, LA  
*Jordan Rollins*, niece, 6<sup>th</sup> Grade Graduation, Lake  
Forest Montessori School, New Orleans, LA

**Betty Salisbury**

*Molly Sanders*, daughter, MBA, Harvard University,  
Cambridge, MA  
*John Sanders*, son-in-law, MBA Harvard University,  
Cambridge, MA  
*Corey Vollenweider*, grandson, HS graduation, St.  
Stanislaus, Bay St. Louis, MS

**Gloria Samuels**

*Tiffany Marie Samuels*, daughter, HS Graduation, St  
Mary's Academy, New Orleans, LA  
*Gloria Marie Samuels*, daughter, 8<sup>th</sup> Grade  
Graduation, Marian Central Catholic Middle School,  
New Orleans, LA

**Jennifer Stewart**

*Alaina Lynn Stewart*, daughter, BS Chemical  
Engineering, Clarkson University, Potsdam, NY

**Marcie Tureaud**

*Corinne Renee Tureaud*, daughter, HS Graduation,  
Cabrini High School, NO, LA, will attend University  
of Louisiana to study Dentistry

**Ira Blackburn**

*Whitney M Blackburn*, daughter, HS Graduation, St.  
Mary Dominican High School, NO, LA, will attend  
Hampton University of Hampton VA, to major in  
Engineering

**Lois Dorsey**

*D’Juan Terrence Dorsey*, son, Masters Degree in  
Social Work, University of New Orleans, LA

**Daphne Leumont, member**

Master of Science in Taxation, University of New  
Orleans, LA

To share information about yourself or others,  
contact Linda Lewis at 504-426-0288 or email to:  
[linda.lewis2@usda.gov](mailto:linda.lewis2@usda.gov)

**RECOGNITION POINTS**

Recognition Categories	Max Credits Per Category	Credits Through Feb. 2004
Communications	3,000	4100
Membership	3,000	1225
Community Service	2,000	9318
Awards	1,000	2000
Chapter Leadership, Planning Participation	3,000	3875
Education & Professional Development	4,000	3125
Certification	4,000	3200
<b>Total</b>	<b>20,000</b>	<b>26,843</b>

## **The Certified Government Financial Manager (CGFM) Corner....**

### **CGFM EXAM 2**

The CGFM examinations are intended to test a candidate's knowledge, skills, and abilities in all areas of government financial management - federal, state and local.

For the most part, the questions for Examinations 1 and 3 are generic-that is, they apply equally to federal, state, or local levels of government financial management. For example, questions on auditing include the Yellow Book standards, issued by the General Accounting Office. State and local governments that receive federal funds are required to follow these standards. Furthermore, many state and local government auditors have adopted the Yellow Book standards for their audits.

Examination 2, Governmental Accounting, Financial Reporting and Budgeting covers general knowledge about accounting, reporting, and budgeting that apply to all levels as well as questions specific to accounting, reporting and budgeting at the state and local level as well as the federal level.

The general knowledge questions include the following subject areas-influences, concepts of financial reporting and standards setting; general principles, which includes measurement focus, basis of accounting, fiscal accountability, and exchange and non-exchange transactions; cost accounting and performance reporting; and budgeting.

Because accounting standards and concepts of financial reporting differ between the federal level and the state/local level, the questions in the general knowledge area may relate more to one of the levels. For example, the standard setting bodies for both levels identify users of financial statements. However, the users identified by the Government Accounting Standards Board (GASB) are not the same as the users identified

by the Federal Accounting Standards Advisory Board (FASAB).

Both boards have adopted concept statements regarding financial reporting. However, the concepts differ between the two boards. As a result, candidates taking this examination need to be aware of the concepts adopted by each board to be able to answer a question in the general knowledge area.

Another example involves the measurement focus and basis of accounting (MFBA). Only state/local governments use current financial resources measurement focus and basis of accounting. Thus, a candidate needs to understand the difference on transactions when different MFBA's are used.

The Technical Requirements for the CGFM indicates that approximately 60% of the subject matter involves general knowledge, while 20% involves state/local accounting and reporting, and 20% involves federal accounting and reporting.

However, because of the different applications of general knowledge as noted above, the answers to general knowledge questions may seem to apply specifically to the state/local or federal area. This gives the impression that state/local or federal questions involve more than the 40% noted in the Technical Requirements.

While this may be the reason why many CGFM candidates consider this exam to be the most challenging, this is also what makes CGFM designation so valuable - it deals with all levels of government and helps candidates see the "big picture" of government financial management and better understand their role in the system.

To help candidates study for CGFM Exam 2, AGA has published a study guide available for purchase through the AGA website at <http://www.agacgfm.org/cgfm/prepare/studyguide.aspx> (the website also lists other ways to study). Study guides for Exam 1 and 3 are also in the works.

**NEW ORLEANS CHAPTER  
ASSOCIATION OF GOVERNMENT ACCOUNTANTS**

**STATEMENT OF NET  
ASSETS**

March 31, 2004

**ASSETS**

**CURRENT ASSETS:**

Cash \$1,513.51  
Investments 6,941.89

Deposit - Restaurant 250.00

**TOTAL ASSETS** \$8,705.40

**LIABILITIES AND NET  
ASSETS**

Accrued Revenue .00

**NET ASSETS:**

Unrestricted net assets \$8,705.40

**TOTAL LIABILITIES**

**AND NET ASSETS** \$8,705.40

**STATEMENT OF REVENUES, EXPENSES**

For nine months ended to March 31, 2004

**OPERATING REVENUES**

Education/Training  
Business Meetings 6,498.00  
50/50 Raffle 226.00

Interest Income 63.29

Membership Dues 351.40

**Total operating revenue** \$7,138.69

**OPERATING EXPENSES**

Education/Training  
Business Meetings \$7,934.06  
50/50 Raffle 113.00  
Postage/Supplies/Gifts 393.70

Crawfish Boil 150.00

Bank Service Charges 89.38

Scholarship Winner 500.00

Donations 100.00

Officer Awards 431.56

**Total operating expenses** \$9,711.70

**OPERATING INCOME (LOSS)** (\$2,573.01)

**NONOPERATING REVENUES  
(EXPENSES)** NONE

**INCOME (LOSS) BEFORE  
CONTRIBUTIONS** (\$2,573.01)

**CHANGE IN NET ASSETS** (\$2,573.01)

**NET ASSETS AT BEGINNING  
OF PERIOD** \$11,278.41

**NET ASSETS AT END OF  
PERIOD** \$8,705.40



NEW ORLEANS  
CHAPTER

*P.O. Box 29186  
New Orleans, LA 70189-0186*

***TIME VALUE MATERIAL  
PLEASE EXPEDITE***

Please contact Linda Lewis (504-255-5902) with address corrections.

**What:** N.O. Zephyrs Baseball Game (Including fireworks after the game)

**When:** Friday, June 11<sup>th</sup>, 2004

**Time:** 5:30pm - Tailgating Party  
7:00pm - Baseball game

**Where:** Zephyr's Parking Lot and Stadium

**Menu:**

Hot dogs, Nachos and more

**Drink:** Beer, soft drinks and water

**Cost:** Members \$5.00 /Guests \$12.00

**RSVP no later than COB, Friday May 28, 2004 For reservations:** Jim Julian (504-426-0400)

(Tickets must be ordered in advance)

**For advance payment:** Gary Millett (504-426-0168) or AGA, New Orleans Chapter, P.O. Box 29186  
New Orleans, LA 70189-0186