

# Footnotes

## Inside this Issue...

.....  
**National  
Conference  
CGFOA/  
Chandler  
Reception**  
.....

pg.2

.....  
**Calendar**  
.....

pg.3

.....  
**GFOA Awards**  
.....

pg. 5

.....  
**Golf Sponsors  
Needed and Golf  
Registration is  
Open!**  
.....

pg.6

.....  
**Numbers in the  
News**  
.....

pg.7

.....  
**And more...**  
.....

Dear Members,

What’s the best way to start an April newsletter? Talk about the weather! With the crazy Colorado weather there’s some exciting changes with plants in bloom, insects buzzing and bears out of hibernation. A good friend of mine had a bear outside his home at the beginning of April, which reminded me of a story about an avid hunter, Clark Turner. Clark’s favorite hunting spot is in the Teton wilderness of northwest Wyoming. Over the years there was a growing presence of grizzly bears in this area and one year his hunting camp was raided by a large grizzly. During one of his scouting trips he was hiking into his favorite spot and there was fresh signs of bear everywhere. Clark decided to abandon his trip because he had no means of protection. Later that summer he returned to the same spot and this time he felt safe as there was little sign. He also felt a little more secure because he had read an article about bear spray and its ability to stop a charging grizzly. Clark stopped at his local sporting good shop and relied on the clerk to recommend a spray as he knew very little about them. The clerk sold him a spray that he said was as good as anything else on the market. He continued his hike and dropped into a low gully filled with dense brush and trees. Suddenly he heard a furious huffing from a thicket about 30 yards from the trail. He pulled out his bear spray with a sense of relief. Suddenly a huge dark grizzly burst out of the brush and lunged at him. Clark started spraying the bear spray as he was backing up and was horrified to see the spray was sputtering out the can and the grizzly kept coming. The spray did not work as expected and Clark sustained severe injuries and had a lengthy hospital stay.

What does this have to do with government finance? I don’t know, but it is one of my favorite stories and I am going to stretch for a connection. Clark relied on someone for some very important information and it turned out they had no idea what they were talking about. Just like Clark we experience some changes that require us to learn and at times seek guidance from experts. Whether you are implementing the next big GASB or standardized

*(continued on page 2)*

## CGFOA and Chandler Asset Management to Co-host Reception during National GFOA Conference in Denver!

CGFOA and Chandler Asset Management are co-hosting a reception on Monday, May 22 at Stout Street Social! We have bought out the entire restaurant (seats 300) which is near the Convention Center. The event will run from 6:30 - 9:30 PM (the GFOA vendor reception concludes at 6:30 PM) and we look forward to hosting Colorado attendees as well as others from around the country. This will be a great opportunity to show off what a great organization CGFOA is and that we know how to throw a great party. Almost 200 have registered for this event and well over 700 Colorado delegates are registered for the conference!

We are excited to announce that *Groove Nation Orchestra* will provide the entertainment for the evening. The Groove Nation Orchestra brings over 20 years of performing experience to weddings, private parties, corporate events and conventions throughout the United States. The talented musicians of Groove Nation have entertained hundreds of high-profile clients including Felicity Huffman, William H. Macy and Tim Allen; Fortune 500 companies like Lockheed Martin, Ernst & Young, and Apple; as well as five Presidents of the United States.

As always, friends and family members are invited, but we need you to register so that we plan for enough food for everyone! Please submit your RSVP at <http://www.cvent.com/d/q5qmz0>

### ***President's Letter*** (continued from page 1)

tax definitions it's reassuring to know we have a network of experienced professionals.

It has been an exciting past few weeks. The return of my favorite brand of ice cream, Blue Bell, was announced the end of March! I spent a few years of my life during the late 80's to early 90's in Texas where Blue Bell was sold and it was difficult to adjust when I moved back to Colorado. The only place we could get Blue Bell in Denver was at Pappadeaux Seafood Kitchen and those visits happened about once a year. Another exciting announcement is Jim Collins will be the keynote speaker for the opening session of the GFOA conference.

I hope to see many of you at the conference and be sure to register for the GFOA Conference Colorado Reception on Monday, May 22<sup>nd</sup> at 6:30 PM!

See you soon,

Jeff Edwards  
City of Aurora  
CGFOA President

## CGFOA Calendar of Events

### May, 2017

**Cinco de Mayo, May 5.** A commemoration of the Mexican Army's victory over French forces at the Battle of Puebla on May 5, 1862.

**National Children's Mental Health Awareness Day, May 11.** Sponsored by the Substance Abuse and Mental Health Services Administration (SAMHSA), the agency within the U.S. Department of Health and Human Services that leads public health efforts to advance the behavioral health of the nation.

**National GFOA Conference, May 21 - 24, 2017.** Colorado Denver Convention Center, Denver, CO. Convention Center, Denver, CO.

**CGFOA/Chandler Asset Management Reception, May 22, 2017.** Stout Street Social, Denver, CO

**National Wine Day, May 25.** Enjoy a glass of wine.

**Memorial Day, May 29.** Remember the people who died while serving in the United States' armed forces.

Go to [www.cgfoa.org](http://www.cgfoa.org) - Opportunities - Calendar of Events for more events and to register!

## Grants and Scholarships

CGFOA has generous grant and scholarship programs available to members:

Education Grants are available to those taking advantage of CGFOA education throughout the year  
[Apply here](#)

CPFO Reimbursement Grants  
[Apply here](#)

## National GFOA Conference Volunteers Needed

GFOA has requested the help of 32 volunteers on Thursday, May 18, prior to the National GFOA Conference which begins on May 21. We still need 15 more people. Here are the details:

Time: 9:30 am - 2 people report  
10:30 AM - 30 people report

Location: Back of Hall A of the Colorado Convention Center

You will be stuffing bags for attendees. You will get a break for lunch (on your own), and each volunteer will receive a \$50 gift card. That should be enough to help pay for your parking (or take the train and really save some money), and lunch, with a few bucks to spare.

Please register as a volunteer with the CGFOA office by submitting a quick email noting that you will be a volunteer; I will assume you are a 10:30 AM volunteer unless you let me know that you are available to be one of the two 9:30 AM people. Gift cards will be handed out when you arrive.

Thanks for helping GFOA in this small but valuable way. Plan to work hard and have fun with a group of your peers!

In March the Governmental Accounting Standards Board (GASB) issued its Q1 2017 issue of the GASB Outlook e-newsletter. Here is a link to the newsletter on the GAB website. If you would like to subscribe to the GASB Outlook, [you can register here](#).

## **CGFOA Technical Issues Committee**

How do you learn about new GASB pronouncements? Is it from your auditors, a Footnotes article or from a training seminar and is it only after they have been scheduled for implementation? Would you like to be part of the process to provide feedback to GASB on how the new regulations are going to impact your organization.

Why not be a part of a committee that can respond to the GASB; let them know of the impacts to your organization and have input into the final regulations? Find out what the GASB is trying to accomplish with the new regulations, have an opportunity to discuss options/opinions with others and help to draft a technical response. Don't worry that you don't have any technical writing skills or that you don't have a lot of time ... you are part of a team and even if you aren't comfortable writing a part of the response, your input is very valuable.

The membership of the CGFOA is very diverse with many different types of governments from small to large, municipalities, counties, and special districts; each of us, while we have common issues, also have unique perspectives. To carry that diversity to this committee will ensure that our response to the GASB on technical issues, which affect us all, will be representative of the membership.

Come and be a part of change!

Looming on the horizon is the exposure draft to revise fund statements of the CAFR. If you would like to participate on the committee, please contact Don Warn or Jill Johnson, co-chairs. Thank you for your consideration.

## Get your point across quickly in emails

Email is virtually inescapable, especially in the professional world. In many organizations, it is essential. Ideally, you should keep yours as concise as possible. Here are some tips for getting your message across efficiently and effectively:

- Start with a salutation. When beginning a message chain, especially in the morning, a little “hello” or “TGIF” goes a long way.
- Choose one topic and stick to it. For example, the central topic here is Paul’s vacation; the offshoots are the delegated responsibilities:

Hi, all.

Reminder that I will be on vacation next week. In my absence:

Vera will run the weekly meeting;

Chuck will handle my emails;

and Dave will follow up on pending projects (X, Y and Q).

Thanks in advance. I’ll send you a postcard from the Isle of Wight.

Best, Paul

To elaborate on the above points, you can either send a separate email to each person with expanded information, or you can have those bulleted items at the top for a quick glance, followed by the augmented directives:

Vera—Please cover points A, B, C and J. George will arrive late.

Chuck—Watch for information from Amalgamated Yeast; their stock is rising, and we stand to make a lot of dough on it.

Dave—Project Q is a month overdue.

- Call to action. If you want/need someone to do something, say so—and do it specifically:

Hey, everyone:

The new dental benefits become effective Sept. 1. Please review and fill out the attached form, and return it to HR by 4 p.m. on Aug. 15.

Simply put: No form, no benefits.

Thanks.

There it is: the change in coverage timeline, the employee’s obligation, and the deadline to do so—along with the clear consequences for not taking action.

## Have you received a GFOA Award this year?

[Certificate of Achievement for Excellence in Financial Reporting Program](#)  
[Distinguished Budget Presentation Award Program](#)  
[Popular Annual Financial Reporting Award Program](#)

To earn any of these awards you had to substantially conform to the program’s demanding criteria and the award serves as an example and encouragement to others for the same high standards in their own financial reports. So apply and let us know when you have received the award so that we can give you the recognition you deserve for all of your hard work. Colorado GFOA is honored to present your award at an elected officials meeting. Contact Kathy Velzen or Jeff Edwards and we will arrange to have someone present your award as a recognition of your dedication and leadership!



## 14<sup>th</sup> Annual CGFOA Golf Tournament still needs Sponsors

*The 14<sup>th</sup> Annual CGFOA Golf Tournament is established as a must do for our CGFOA membership that consistently draws between 88 and 104 players. We still have hole sponsorships available for this June 16 event at Murphy Creek Golf Course.*

*Thus, please consider this an open invitation for your business to participate this year as a sponsor. Sponsorships can be monetary (to apply towards lunch, prizes, “sponsor a hole”, etc.) or in the form of door prizes (golf balls, driver, putter, shirts, hats, tickets to sporting events, etc.). The amount and type of sponsorships will determine the final price for the event that gets charged to each golfer. This year, we are again asking \$250 to “sponsor a hole” (which gets you a sign with your company name and logo on the tee box), or general contributions of any amount. As a reminder, sponsors will still have to pay the entry fee to participate in the tournament, and can request one individual to play in their foursome. This approach has been well received by the sponsors in the past, so we’re continuing it going forward.*

*Please use this link to sign up for hole sponsorship:  
<http://www.cvent.com/d/n5qmwH>*

*If you have any questions, please contact Kathy at the CGFOA office (303-922-4647), or call me at 303-384-8020.*

*Thank you for your continued support of CGFOA and for your assistance in making our annual golf tournament a success.*

## 14th Annual Golf Tournament is Open for Registration

CGFOA will hold its 14<sup>th</sup> annual golf tournament on Friday, June 16, 2017, at Murphy Creek Golf Course in Aurora. The tournament will be a scramble format, with a shotgun start at 8:00am. Lunch and awards will follow golf.

CGFOA members and sponsors may invite one non-member to play with you, **or** you may request one member to be a part of your foursome. Golfers of all abilities are encouraged to participate (foursomes will be drawn based on skill levels to balance the teams). This is designed as a social event to interact with your peers and vendors, meet new people and enjoy a nice Colorado spring day. Otherwise, you can spend the day at work, slaving away and wishing you were outside playing golf.

Normally, the cost to play in a tournament at Murphy Creek is \$95 per player. But thanks to the generous sponsorship of many of our Associate Members, the cost for this event is \$65 per player. The fee includes green fees, cart, range balls, lunch, door prizes, and awards for winning teams and special contests.

Registration is open on line. Register here:  
<http://www.cvent.com/d/v5q26t>

Remember, the deadline for entries is **June 1st**. Don't spend June 16th at your computer and 10-key. Be one of the participants in this day of fun and fellowship.

If you have any questions, please contact Kathy at the CGFOA office (303-922-4647). Thank you for your continued support of CGFOA!!!



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### Wanna go for a walk?

If you have a dog, you know that going for a walk is part of the routine. Researchers at Care.com investigated just how walkable America is for dogs and their owners based on several factors, including the average length of dog walks in each city as reported by dog walkers, the availability and quality of dog parks, and the city's human walking score.

The five most walkable cities?

- San Francisco
- Seattle
- Washington, D.C.
- Portland, Oregon
- Tampa

And the five least walkable cities, according to the survey:

- Dallas
- Nashville
- Jacksonville
- Milwaukee
- Charlotte

## NUMBERS IN THE NEWS

### Why we go to the drive-through window

When you're on the go, restaurant drive-throughs offer convenience (if not exactly elegant dining). Cincinnati-based Frisch's, owners and franchiser of 120 Big Boy Restaurants, researched drive-through sales and came up with these facts:

- **Lunch** is the most popular drive-through meal, with 56 percent of diners ordering lunch through the window, followed by dinner (27 percent) and breakfast (17 percent).
- **Millennials** (one-third) prefer the drive-through so they don't have to interact with other people.

Overall, the other main reason given for using the drive-through aside from speed or convenience was not wanting to park and walk inside (42 percent). About 39 percent of customers eat in their car, but 25 percent of them feel sloppy about doing it.

### Texting at the wheel isn't going away

Texting while driving is a dangerous activity, but drivers do it anyway — sometimes with tragic results. The Auto Insurance Center surveyed 2,060 drivers about their in-car texting behaviors and found out what drives them to text at the wheel:

- Pressure to quickly reply 26 percent
- Making plans 19 percent
- Not wanting to delay responding 17 percent
- Needing directions 15 percent

Also reported: boredom, pressure to respond to a work related issue, and loneliness.

What are they texting? When asked for their most recent vehicular texts, respondents' most common answers were:

- Running late
- Send me the address
- Heading home
- Months ago
- Stuck in traffic
- Minutes late
- Coming home
- I'll call
- Red light
- Weeks ago