KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

KSGFOA Business Meeting Agenda

October 22, 2026 | 11:45-12:30pm

2026 Board Members

Barry Smith, President | Matt Koehn, Vice-President | Rebekah McCurdy, Secretary | Brooke Carroll, Treasurer | Rebecca Doehling, Past President | Richard Mikesic, Board Member | Anthony Swartzendruber, Board Member | Rachelle Mathews, Board Member | Meagan Borth, Board Member | Hope Hernandez, Board Member | Bret Glendening, Board Member

2027 Board Nominees

Matt Koehn, President | Rebekah McCurdy, Vice President | Brooke Carroll, Secretary | Anthony Swartzendruber, Treasurer | Barry Smith, Past-President

Two Full Term and One Partial Term Opening Nominees
Meagan Borth, Board Member (Full Term) | Jared Kuhlmann , Board Member (Full Term) | Shelley Kneuvean, Board Member (Partial Term)

Item

Old Business

1. Approve November 6, 2025, Business Meeting Minutes

Year in Review - 2026

1. Planned/Implemented Annual Conference
2. Planned and delivered KSGFOA Spring Symposium – April 27, 2026
3. Planned and delivered KSGFOA Accounting Academy – April 28-29, 2026

New Business

1. Treasurer Reports (Brooke Carroll)
    a. Presentation and Approval of Year-to-Date Financial
    b. Presentation of 2026 Current Membership Status
2. Approve Board Nominations
3. Introduction of Conference Scholarship Recipients
4. GFOA Certified Public Finance Officer Scholarship Announcements
5. Innovation Award Announcement
6. Lifetime Achievement Award Announcement

Announcements

1. Membership Listserv reminder
2. Attend Vendor Reception
3. Complete the electronic conference survey

Additional Items

1. Plaque Presentation to 2026 Board President – Barry Smith

Adjourn

KSGFOA

KANSAS GOVERNMENT FINANCE OFFICERS ASSOCIATION

KSGFOA Business Meeting Agenda

November 6, 2025 | 12:00p – 12:40p

2025 Board Members

Johnette Shepek, President | Rebecca Doehling, Vice-President | Barry Smith, Secretary | Matt Koehn, Treasurer | Tami Robison, Past President | Richard Mikesic, Board Member | Rebekah McCurdy, Board Member | Rachelle Mathews, Board Member | Brooke Carroll, Board Member | Hope Hernandez, Board Member | Bret Glendening, Board Member

2026 Board Nominees

Rebecca Doehling, President | Barry Smith, Vice President | Matt Koehn, Secretary | Rebekah McCurdy, Treasurer | Johnette Shepek, Past-President

Two Full Term and One Partial Term Opening Nominees
Brooke Carroll, Board Member (Full) | Bret Glendening, Board Member (Full) | Anthony Swartzendruber (Full) | Meagan Borth (Partial and Full)

Item

Old Business

1. Approve November 7, 2024, Business Meeting Minutes
   No meeting minutes were taken during the 2024 KSGFOA Business Meeting. No approval action taken.

Year in Review - 2025

1. Planned/Implemented Annual Conference
2. Planned and delivered KSGFOA Spring Symposium – May 1, 2025

   KSGFOA President Johnette Shepek presented an overview of the current matters and conference registration status regarding KSGFOA.

New Business

1. Treasurer Reports:
   a. Presentation and Approval of Year-to-Date Financial Report
   b. Presentation of 2025 current membership status

      Matt Koehn presented the 2025 Treasurer's report and current membership status of the organization. Handouts were provided to attendees with details on the information being presented.

2. Approve Board Nominations

   KSGFOA President Johnette Shepek presented the board nominations for current openings on the KSGFOA Board. The following individuals were selected to fill board positions:

   Motion to approve Rebecca Doehling as President of KSGFOA for 2026. Motion by Rachelle Mathews – Lawrence – 2nd by Kerry Holwick – Water One – unanimously approved.

   Motion to approve Barry Smith as Vice President of KSGFOA for 2026. Motion by Kerry Holwick – Water One – 2nd by Rebekah McCurdy – Ottawa – unanimously approved.

   Motion to approve Matt Koehn as Secretary of KSGFOA for 2026. Motion by Ryan Adkinson – Butler County – 2nd by Kerry Holwick – Water One – unanimously approved.

   Motion to approve Rebekah McCurdy as Treasurer for KSGFOA for 2026. Motion by Brooke Carroll – Goddard – 2nd by Bret Glendening – Osawatomie – unanimously approved.

   Motion to approve Brooke Carroll for full term position by Elizabeth Eck – Maize – 2nd by Josephine Harper – Haven – unanimously approved.

   Motion to approve Bret Glendening for full term position by Rebeccah Doehling – Manhattan 2nd by Brooke Carroll – Goddard – unanimously approved.

   Motion to approve Meagan Borth to fill vacant partial term by Kerry Holwick – Water One – 2nd by Rachelle Mathews - Lawrence– approved unanimously

3. Introduction of Conference Scholarship Recipients

   KSGFOA President Johnette Shepek acknowledged the recipients of the 2025 KSGFOA conference scholarships.

4. GFOA Certified Public Finance Officer Scholarship Announcements

   KSGFOA President Johnette Shepek announced the GFOA Certified Public Finance Officer Scholarship opportunity provided by KSGFOA. The application process will remain open until the end of December.

5. Innovation Award Announcement
   KSGFOA President Johnette Shepek presented the KSGFOA Innovation Award to Lorien Showalter-Aire and Lee McCrea for their partnership with Wichita State University for creating and implementing the new budget simulator for Sedgwick County.

6. Lifetime Achievement Award Announcement
   KSGFOA President Johnette Shepek presented the KSGFOA Lifetime Achievement Award to Brent Shelton of Sedgwick County. Brent Shelton has served Sedgwick County since 1993.

Announcements

1. Membership Listserv reminder
2. Attend Vendor Reception
3. Social Event – Game Show Battle Rooms
4. Complete the electronic conference survey
   KSGFOA President Johnette Shepek commented on the above announcements regarding the remainder of the conference and how important it is to provide feedback to the KSGFOA Board to consider when developing the content of future events and conferences.

Additional Items

1. Plaque Presentation to 2025 Board President – Johnette Shepek
   Incoming KSGFOA President Rebecca Doehling presented current KSGFOA President Johnette Shepek with a plaque recognizing her service to KSGFOA.

Adjourn

Q3 2026

Treasurer's Report

October 22, 2026

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Kansas Government Finance Officers Association

Topic Areas

Treasurer's Report

01 Overall Cash Position by Fund

02 Operating Fund

03 Annual Conference Fund

04 Spring Symposium Fund

05 Spring Academy Fund

06 Membership

07 Summary & Recommendations

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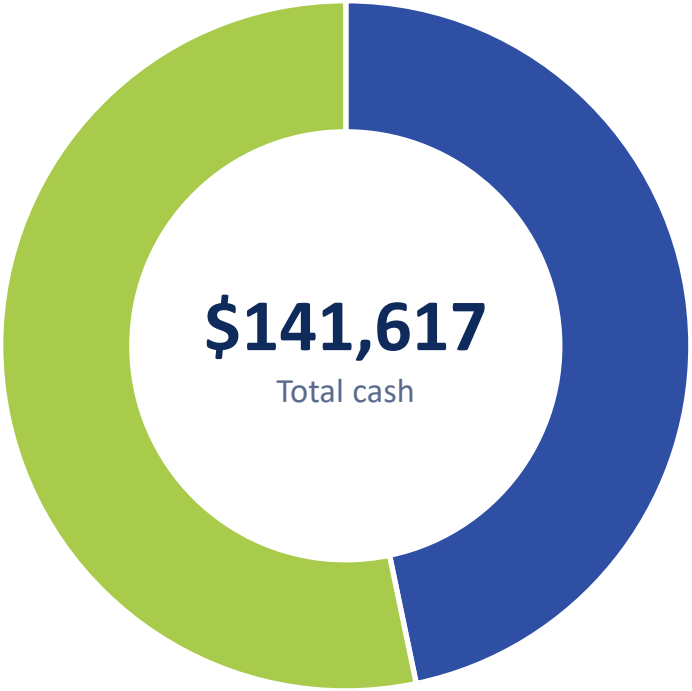
Kansas Government Finance Officers Association

Cash Position by Fund

As of September 30, 2026



Operating Fund

$66,171

46.7% of total

Annual Conference Fund

$75,445

53.3% of total

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Operating Fund

At a Glance | January – September 2026

Revenue

$17,032

117% of budget*

Expenses

$9,412

63% of budget*

Ending Cash

$66,171

As of September 30, 2026

- **Dues are ahead of budget.** Membership dues of $17,032 already exceed the full-year budget by $2,457; 93% was collected in Q1.
- **Spending is on track.** Expenses are at 63% of budget with 75% of the year complete. Only web services (143%) and board meeting expenses (185%) are over budget.
- **Support to event funds.** Q3 transfers of $2,678 ($1,807 to Symposium, $871 to Academy) brought both event funds to a $0 balance.

**Approved budget based on 2025 documents; nothing officially set for 2026.*

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Operating Fund

Revenue & Expense Report | January – September 2026

	2026 Q1 Jan–Mar	2026 Q2 Apr–Jun	2026 Q3 Jul–Sep	Year to Date	Approved Budget*	Budget Over/(Under)	% of Budget
Beginning cash balance	**$60,529.37**	**$73,761.61**	**$71,509.54**	**$60,529.37**			
REVENUES							
Membership dues	$15,898.49	$868.50	$265.38	$17,032.37	$14,575.00	$2,457.37	116.86%
Total revenues	**$15,898.49**	**$868.50**	**$265.38**	**$17,032.37**	**$14,575.00**	**$2,457.37**	**116.86%**
EXPENSES							
PPMC – management fees	$2,341.25	$2,425.25	$2,425.25	$7,191.75	$11,965.00	($4,773.25)	60.11%
Dues & subscriptions	$175.00	–	–	$175.00	–	$175.00	–
Credit card fees	–	–	–	–	$700.00	($700.00)	0.00%
Postage	–	–	–	–	$700.00	($700.00)	0.00%
Copying & printing	–	–	–	–	$100.00	($100.00)	0.00%
Board meeting expenses	–	$185.44	–	$185.44	$100.00	$85.44	185.44%
Web services	$500.00	$859.88	$500.00	$1,859.88	$1,300.00	$559.88	143.07%
Total expenses	**$3,016.25**	**$3,470.57**	**$2,925.25**	**$9,412.07**	**$14,865.00**	**($5,452.93)**	**63.32%**
Net income (loss)	**$12,882.24**	**($2,602.07)**	**($2,659.87)**	**$7,620.30**			
Transfers out – Academy Fund	–	–	$870.72				
Transfers out – Symposium Fund	–	–	$1,807.47				
Change in accounts receivable	($350.00)	($350.00)	–				
Ending cash balance	**$73,761.61**	**$71,509.54**	**$66,171.48**				

Approved budget based on 2025 documents; nothing officially set for 2026.

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Annual Conference Fund

At a Glance | 2025 Conference | July 2025 – March 2026

Revenue

$65,382

92.5% of budget

Expenses

$62,315

89.8% of budget

Net Income

$3,067

vs. $1,310 budgeted

- **Net income beat budget by $1,757.** Revenue came in $5,298 short of budget, but expenses finished $7,055 under.
- **Registration drove the revenue gap.** Registration fees were $4,178 (10.8%) under budget; sponsorships were close at 96.5%.
- **Lines to watch for 2026:** meals & hospitality ($2,583 over, 111%), copying & printing (220%), and personnel (106%).

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Annual Conference Fund

2025 Conference Summary | July 2025 – March 2026

	2025 Q3 Jul–Sep	2025 Q4 Oct–Dec	2026 Q1 Jan–Mar	Event Total to Date	Approved Budget	Budget Over/(Under)	% of Budget
Beginning cash balance	**$30,043.92**	**$77,168.80**	**$67,398.65**				
REVENUES							
Registration fees	$26,722.00	$7,780.41	–	$34,502.41	$38,680.00	($4,177.59)	89.20%
Sponsorships	$27,261.00	$3,618.75	–	$30,879.75	$32,000.00	($1,120.25)	96.50%
Total revenues	**$53,983.00**	**$11,399.16**	**–**	**$65,382.16**	**$70,680.00**	**($5,297.84)**	**92.50%**
EXPENSES							
Personnel	–	$15,380.65	$24.10	$15,404.75	$14,580.00	$824.75	105.66%
Equipment rental	–	–	$3,176.60	$3,176.60	$7,000.00	($3,823.40)	45.38%
Room rental	–	–	$2,000.00	$2,000.00	$2,750.00	($750.00)	72.73%
Meals & hospitality	$1,849.00	–	$23,733.55	$25,582.55	$23,000.00	$2,582.55	111.23%
Vendor expense	–	–	$3,750.00	$3,750.00	$3,750.00	–	100.00%
Social event	–	($315.30)	$2,028.45	$1,713.15	$4,500.00	($2,786.85)	38.07%
Board meeting lunches	–	–	$250.00	$250.00	$250.00	–	100.00%
Postage	–	–	–	–	$185.00	($185.00)	0.00%
Copying & printing	$51.51	$828.51	–	$880.02	$400.00	$480.02	220.01%
Speakers & gifts	$2,000.00	$5,500.00	–	$7,500.00	$7,105.00	$395.00	105.56%
Swag	–	$1,625.45	$51.05	$1,676.50	$4,000.00	($2,323.50)	41.91%
Credit card fees	–	–	$274.67	$274.67	$1,500.00	($1,225.33)	18.31%
Miscellaneous	$57.61	–	$49.12	$106.73	$350.00	($243.27)	30.49%
Total expenses	**$3,958.12**	**$23,019.31**	**$35,337.54**	**$62,314.97**	**$69,370.00**	**($7,055.03)**	**89.83%**
Net income (loss)	**$50,024.88**	**($11,620.15)**	**($35,337.54)**	**$3,067.19**	**$1,310.00**	**$1,757.19**	
Change in accounts receivable	($2,900.00)	($1,850.00)	($1,050.00)				
Ending cash balance	**$77,168.80**	**$67,398.65**	**$33,111.11**				

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Annual Conference Fund

At a Glance | 2026 Conference | January – September 2026

Revenue to Date

$59,584

82% of budget

Expenses to Date

$12,500

18% of budget

Cash on Hand

$75,445

As of September 30, 2026

- **Revenue is ahead of last year's pace.** $59,584 collected through September vs. $53,983 at the same point for the 2025 conference (+$5,601).
- **Sponsorships are the gap to watch.** At 76% of budget, sponsorships are $7,778 short; registration is at 88%.
- **Most spending is still ahead.** $57,020 of the $69,520 expense budget remains, and speakers & gifts are already $1,250 over. Budgeted net income is only $2,850.

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Annual Conference Fund

2026 Conference Summary | January – September 2026

	2026 Q1 Jan–Mar	2026 Q2 Apr–Jun	2026 Q3 Jul–Sep	2026 Q4 Oct–Dec	Event Total to Date	Approved Budget	Budget Over/(Under)	% of Budget
Beginning cash balance	**$33,111.11**	**$33,111.11**	**$42,045.83**	**$75,445.43**				
REVENUES								
Registration fees	–	$3,903.47	$31,459.34	–	$35,362.81	$40,370.00	($5,007.19)	87.60%
Sponsorships	–	$6,031.25	$18,190.26	–	$24,221.51	$32,000.00	($7,778.49)	75.69%
Total revenues	**–**	**$9,934.72**	**$49,649.60**	**–**	**$59,584.32**	**$72,370.00**	**($12,785.68)**	**82.33%**
EXPENSES								
Personnel	–	–	–	–	–	$15,010.00	($15,010.00)	0.00%
Equipment rental	–	–	–	–	–	$7,000.00	($7,000.00)	0.00%
Room rental	–	–	–	–	–	$2,750.00	($2,750.00)	0.00%
Meals & refreshments	–	–	–	–	–	$23,000.00	($23,000.00)	0.00%
Vendor expense	–	–	–	–	–	$3,750.00	($3,750.00)	0.00%
Board meeting lunches	–	–	–	–	–	$250.00	($250.00)	0.00%
Copying & printing	–	–	–	–	–	$400.00	($400.00)	0.00%
Supplies	–	–	–	–	–	$230.00	($230.00)	0.00%
Speakers & gifts	–	–	$12,500.00	–	$12,500.00	$11,250.00	$1,250.00	111.11%
Swag	–	–	–	–	–	$4,000.00	($4,000.00)	0.00%
Credit card fees	–	–	–	–	–	$1,500.00	($1,500.00)	0.00%
Miscellaneous	–	–	–	–	–	$380.00	($380.00)	0.00%
Total expenses	**–**	**–**	**$12,500.00**	**–**	**$12,500.00**	**$69,520.00**	**($57,020.00)**	**17.98%**
Net income (loss)	**–**	**$9,934.72**	**$37,149.60**	**–**	**$47,084.32**	**$2,850.00**	**$44,234.32**	
Change in accounts receivable	–	$1,000.00	$3,750.00	–				
Ending cash balance	**$33,111.11**	**$42,045.83**	**$75,445.43**	**$75,445.43**				

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Spring Symposium Fund

At a Glance | 2026 Spring Symposium | January – September 2026

Revenue

$8,966

102% of budget

Expenses

$10,774

78.5% of budget

Net Loss

($1,807)

vs. ($4,974) budgeted

- **Finished $3,167 better than budget.** The event was budgeted at a loss. $1,500 in unbudgeted sponsorships helped revenue, and speaker costs came in $3,100 under.
- **Operating Fund covered the shortfall.** A $1,807 Q3 transfer brought the fund to $0. The year opened at ($4,826), covered by a Q1 transfer from the Academy Fund.
- **Small overruns:** supplies (238% of budget) and meals & refreshments (107%).

Spring Symposium Fund

2026 Spring Symposium Summary | January – September 2026

	2026 Q1 Jan–Mar	2026 Q2 Apr–Jun	2026 Q3 Jul–Sep	Event Total to Date	Approved Budget	Budget Over/(Under)	% of Budget
Beginning cash balance	**($4,826.02)**	**$7,165.82**	**($1,807.47)**				
REVENUES							
Registration fees	$6,035.82	$1,430.43	–	$7,466.25	$8,750.00	($1,283.75)	85.33%
Sponsorships	$1,500.00	–	–	$1,500.00	–	$1,500.00	–
Total revenues	**$7,535.82**	**$1,430.43**	**–**	**$8,966.25**	**$8,750.00**	**$216.25**	**102.47%**
EXPENSES							
Personnel	–	$7,424.00	–	$7,424.00	$7,424.00	–	100.00%
Meals & refreshments	–	$1,934.75	–	$1,934.75	$1,800.00	$134.75	107.49%
Copying & printing	–	$129.80	–	$129.80	$150.00	($20.20)	86.53%
Supplies	–	$118.80	–	$118.80	$50.00	$68.80	237.60%
Speakers	–	$900.00	–	$900.00	$4,000.00	($3,100.00)	22.50%
Credit card fees	–	$266.37	–	$266.37	$300.00	($33.63)	88.79%
Total expenses	**–**	**$10,773.72**	**–**	**$10,773.72**	**$13,724.00**	**($2,950.28)**	**78.50%**
Net income (loss)	**$7,535.82**	**($9,343.29)**	**–**	**($1,807.47)**	**($4,974.00)**	**$3,166.53**	
Transfers in – Academy Fund	$4,826.02	–	–				
Transfers in – Operating Fund	–	–	$1,807.47				
Change in accounts receivable	$370.00	($370.00)	–				
Ending cash balance	**$7,165.82**	**($1,807.47)**	**$0.00**				

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Spring Academy Fund

At a Glance | 2026 Spring Academy | January – September 2026

Revenue

$5,063

79% of budget

Expenses

$5,933

62% of budget

Net Loss

($871)

vs. ($3,160) budgeted

- **Finished $2,289 better than budget.** Spending came in $3,602 under budget, more than offsetting lower registration.
- **Registration fell short.** Fees were $1,313 under budget, including a net reduction of $607 in Q2.
- **Budget lines to revisit.** Copying & printing and supplies used $6 of the $2,000 budgeted. The Operating Fund covered the $871 loss.

Spring Academy Fund

2026 Spring Academy Summary | January – September 2026

	2026 Q1 Jan–Mar	2026 Q2 Apr–Jun	2026 Q3 Jul–Sep	Event Total to Date	Approved Budget	Budget Over/(Under)	% of Budget
Beginning cash balance	**$4,826.02**	**$5,669.86**	**($870.72)**				
REVENUES							
Registration fees	$5,669.86	($607.36)	–	$5,062.50	$6,375.00	($1,312.50)	79.41%
Total revenues	**$5,669.86**	**($607.36)**	**–**	**$5,062.50**	**$6,375.00**	**($1,312.50)**	**79.41%**
EXPENSES							
Personnel	–	$4,585.00	–	$4,585.00	$4,585.00	–	100.00%
Meals & refreshments	–	$1,170.11	–	$1,170.11	$2,500.00	($1,329.89)	46.80%
Copying & printing	–	–	–	–	$1,000.00	($1,000.00)	0.00%
Supplies	–	$6.24	–	$6.24	$1,000.00	($993.76)	0.62%
Credit card fees	–	$171.87	–	$171.87	$450.00	($278.13)	38.19%
Total expenses	**–**	**$5,933.22**	**–**	**$5,933.22**	**$9,535.00**	**($3,601.78)**	**62.23%**
Net income (loss)	**$5,669.86**	**($6,540.58)**	**–**	**($870.72)**	**($3,160.00)**	**$2,289.28**	
Transfers in – Operating Fund	–	–	$870.72				
Transfers out – Symposium Fund	($4,826.02)	–	–				
Change in accounts receivable	–	–	–				
Ending cash balance	**$5,669.86**	**($870.72)**	**$0.00**				

KSGFOA
Kansas Government Finance Officers Association

Membership

Membership Report | 2021 – 2026, as of September 6, 2026

Total Members

210

+6 vs. 2025 (204)

Dues Billed

$23,075

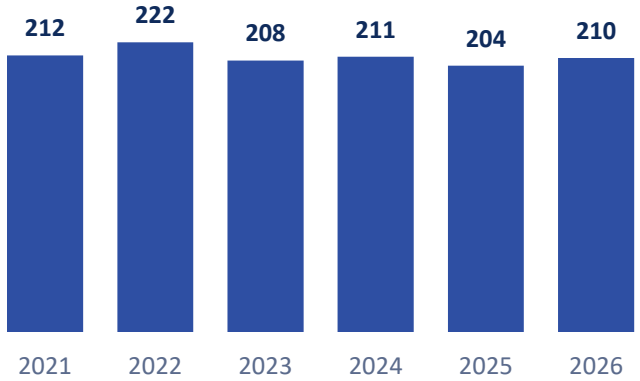
+$5,395 (+31%) vs. 2025

Individual Members

173

–8 vs. 2025; lowest since 2021

Total members by year



By membership type

Type	2025	2026	Change	2026 Dues	Dues per Member*
Individual	181	173	–8	$17,300	$75 → $100
Association	12	12	–	$3,900	$300 → $325
Clerks	10	25	+15	$1,875	$50 → $75
Student	1	–	–1	–	
Total	**204**	**210**	**+6**	**$23,075**	

**Dues billed ÷ members, 2025 → 2026.*

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Summary & Recommendations

Treasurer's Report | Q3 2026

Total cash of $141,617 at September 30. Every fund closed Q3 at a zero or positive balance.

01 **Adopt a 2026 Operating Fund budget**
Current budget comparisons are based on 2025 documents.

02 **Follow up on 2026 conference sponsorships**
$7,778 below budget, with most conference expenses still ahead.

03 **Review Spring Symposium and Academy budgets**
Both were budgeted at a loss and needed $2,678 from the Operating Fund this year. Revisit pricing and unused budget lines.

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Q3 2026 Treasurer's Report

Thank You

Questions & discussion

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