



**AMERICAN PUBLIC WORKS ASSOCIATION  
FLORIDA CHAPTER**



March 23, 1981

**1980-1981  
OFFICERS**

Russell Hooper  
Daytona Beach  
*President*

Harry Lampe  
Wauchula  
*Vice-President*

Roger Nooe  
Fort Myers  
*Executive Secretary-Treasurer*

Charles Carpenter  
Orlando  
*Immediate Past President*

T.E. Goodrow  
St. Petersburg  
*House of Delegates*

Mr. Robert D. Bugher  
Executive Director  
1313 E. 60th Street  
Chicago, Illinois 60637

Dear Bob:

After talking with you on March 17, I met with our accountant and discussed the matters which you brought to my attention.

The following is our findings:

**DISTRICT  
REPRESENTATIVES**

Doyle Koon  
Panama City  
*District I.*

Rhett A. Miller, Jr.  
Tallahassee  
*District II.*

D. James H. Schaub  
Orlando  
*District III.*

Stanley K. Nodland  
Jacksonville  
*District IV.*

Walter E. Strang, Jr.  
Ormond Beach  
*District V.*

T. E. Goodrow  
St. Petersburg  
*District VI.*

John Chasteen  
Lakeland  
*District VII.*

William Harper  
Melbourne  
*District VIII.*

Gilbert J. Leacock  
Sarasota  
*District IX.*

Robert French  
Punta Gorda  
*District X.*

Leonard Devine  
Palm Beach Gardens  
*District XI.*

Ralph Thissen  
Tamarac  
*District XII.*

1. The charge that the income from membership refunds is incorrect as our report is \$11.88 short according to your records. We find our report to be correct. Enclosed is a copy of 4th quarter refund form which is self explanatory. Our figure of \$2,266.62 is the correct one.

With reference to this, I feel it would have been better from both yours and our angle that I be notified of the amount due so that a chapter check could be submitted. In this way, our records would be accurate, as it is now the \$11.88 figure does not show up in our books.

2. The question pertaining to the payment from Chapter funds for my services should never been raised. The Executive Committee meeting June 30, 1979 approved an increase of \$100.00 a month with this and the previously approved payment the monthly salary is \$200.00. A copy of all Executive Committee meetings is forwarded to the APWA Chicago office. I do not appreciate Mr. Ball calling our accountant accusing me of illegally being paid from chapter funds. I would suggest in the future care be taken before making unfounded statements.

3. Enclosed are 1980 financial reports showing the cash balance on January 1 for both the A & B accounts. The \$17,739.44 revised total remains as previously reported. This total is now shown as \$7,739.44 cash and \$10,000.00 in Money Market Certificate.

Our auditor and I question whether it is correct to report the January 1 cash balance for the "A" account. On page 4.7 of the manual, the last paragraph under "Use of "A" and "B"

Mr. Robert D. Bugher  
March 23, 1981  
Page Two

accounts "states that the year end balance in the "A" account must be a positive number. Since the only source of income for the "A" account is membership refunds any cash balance on December 31 would accumulate. Our question is how do you ever get use of this balance since "A" expenditures can not exceed the annual refund amount?

4. The South Florida Branch contained an error as the \$300 designed as savings account income should have been placed on the other income line.

Enclosed are:

- a. corrected chapter financial report, 2 pages
- b. corrected consolidation report, 3 pages
- c. corrected South Branch report, 2 pages
- d. Balance sheet, 2 pages
- e. statement of income "A" account, 1 page
- f. statement of income "B" account, 1 page
- g. statement of "A" budget, 1 page
- h. statement of "B" budget, 1 page
- I. 4th quarter refund, form WVD-3 2-7

I trust this will clear up the questions raised by your auditors.

Sincerely,



Roger Nooe  
Executive Secretary

RN:ds  
cc: Russell Hooper  
T. E. Goodrow  
Encl

*True*  
*Do you think we will ever satisfy "national"?*  
*I am fed up*  
*See you in Ft. Lauderdale.*

FLORIDA CHAPTER, APWA

TREASURER'S REPORT - April 30, 1981

Cash in bank - December 31, 1980

Money Market Certificate	\$10,000.00	
Cash in bank	<u>7,739.44</u>	\$17,739.44

Cash Receipts

<u>Acct. No.</u>	<u>Date</u>	<u>Source</u>		
1802	3/6	Interest from MMC	523.56	
1001	4/21	1st qtr refund	<u>577.50</u>	1,101.06
TOTAL				\$18,840.50

Disbursements

<u>Acct. No.</u>	<u>Date</u>	<u>Ck No.</u>	<u>Purpose</u>		
3151	1/9	441	Flood Associates	13.43	
3051	1/13	442	APWA	18.78	
3702	1/20	443	Awards Co of America	103.60	
3802	1/20	444	McGhan, Henry	75.00	
3102	1/27	445	Postmaster	15.00	
3202	1/30	446	Roger Nooe	150.00	
3452	2/20	447	Holiday Inn	361.48	
3202	2/27	448	Roger Nooe	150.00	
3602	3/3	449	University of Fla	600.00	
3102	3/23	450	Postmaster	18.00	
3202	3/30	451	Roger Nooe	150.00	
3151	3/30	452	Roger Nooe	2.69	
3151	3/31	453	Flood Associates	12.66	
3702	4/20	454	Geo A. Levy Inc	64.62	
3202	4/29	455	Roger Nooe	<u>150.00</u>	
Total					<u>1,885.26</u>
Balance 4/30/81					\$16,955.24

Cash in Bank	\$ 6,955.24
MMC	<u>10,000.00</u>
	\$16,955.24

*Roger Nooe*  
 \_\_\_\_\_  
 Certified Correct

FLORIDA CHAPTER APWA

TREASURER'S REPORT - JUNE 30, 1981

Cash in Bank - April 30, 1981

Money Market Certificate	\$10,000.00
Cash in Bank	<u>6,955.24</u>

Total \$16,955.24

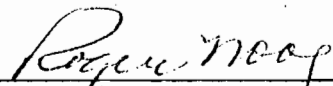
Receipts

None

Disbursements

<u>Acc't No.</u>	<u>Date</u>	<u>Ck No</u>	<u>Purpose</u>		
3151	5/1/81	456	Flood Associates	7.44	
		457	Void		
3501	5/22/81	458	T.E. Goodrow	60.00	
3202	5/29/81	459	Roger Nooe	150.00	
3151	6/1/81	460	Flood Associates	7.83	
3702	6/12/81	463	APWA	<u>28.46</u>	
			Total	253.73	<u>253.73</u>
			Balance 6/30/81		\$16,701.51

Cash in Bank	\$ 6,701.51
Money Market Cert	<u>10,000.00</u>
	16,701.51

  
 Certified Correct

FLORIDA CHAPTER APWA

TREASURER'S REPORT - JUNE 30, 1981

Cash in Bank - April 30, 1981

Money Market Certificate	\$10,000.00
Cash in Bank	<u>6,955.24</u>

Total \$16,955.24

Receipts

None

Disbursements

<u>Acc't No.</u>	<u>Date</u>	<u>Ck No</u>	<u>Purpose</u>		
3151	5/1/81	456	Flood Associates	7.44	
		457	Void		
3501	5/22/81	458	T.E. Goodrow	60.00	
3202	5/29/81	459	Roger Nooe	150.00	
3151	6/1/81	460	Flood Associates	7.83	
3702	6/12/81	463	APWA	<u>28.46</u>	
			Total	253.73	<u>253.73</u>
			Balance 6/30/81		\$16,701.51

Cash in Bank	\$ 6,701.51
Money Market Cert	<u>10,000.00</u>
	16,701.51

*Roger Nooe*  
 \_\_\_\_\_  
 Certified Correct

AMERICAN PUBLIC WORKS ASSOCIATION  
FLORIDA CHAPTER

Treasurer Report - September 30, 1981

Cash in bank - August 6, 1981, received by Roger Nooe .....\$ 5,142.93

Cash Receipts -

<u>Acct.</u>	<u>Date</u>	<u>Source</u>	<u>Amount</u>
1001	9-09-81	APWA Refund	\$577.50
1302	9-10-81	Members (dinner)	260.00
1302	9-21-81	Members (dinner)	640.00
1802	9-22-81	Interest CD	717.18
1302	9-23-81	Members (dinner)	80.00
Total Cash Receipts.....			+ \$ 2,274.68
Total Cash in Bank & Cash Receipts.....			\$ 7,417.61

Disbursements -

<u>Acct.</u>	<u>Date</u>	<u>Check</u>	<u>Payee</u>	<u>Amount</u>
3102	8-22-81	101	Postmaster	\$ 18.00
3202	8-31-81	102	Sec. 2 mo.	300.00
3102	9-09-81	103	Stamp	
3052	9-09-81	103	Print	17.18
3052	9-21-81	104	Print Kimmel	93.60
3102	9-21-81	105	Stamp News	121.50
3252	9-21-81	Debit	Printed Checks	34.58
3352	9-22-81	106	Hospitality Mk.	
			Chapter Dinner	962.00
3051	9-24-81	107	Pressure Lables	19.17
3202	9-28-81	108	Sec. Expense	150.00
		109110	Voided	
3052	9-29-81	111	Printing Stat.	96.07
Less Total Disbursements.....			-	\$ 1,812.10
Total Cash in Bank.....				\$ 5,605.51

CASH IN BANK .....	\$ 5,605.51
MONEY MARKET .....	10,000.00
ADVANCE .....	<u>1,500.00</u>
TOTAL.....	\$17,105.51



# AMERICAN PUBLIC WORKS ASSOCIATION FLORIDA CHAPTER



TREASURERS REPORT - DECEMBER 30, 1981

1981-1982  
OFFICERS

Cash In Bank - September 30, 1981 . . . . . \$ 5,605.51

Harry Lampe  
Wauchula  
*President*

Cash Receipts

John Chasteen  
Lakeland  
*Vice President*

<u>Acc't.</u>	<u>Date</u>	<u>Source</u>	<u>Amount</u>	00.00
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Tim Goodrow  
St. Petersburg  
*Executive Secretary-Treasurer*

Disbursements

Russell Hooper  
Daytona Beach  
*Immediate Past President*

<u>Acc't.</u>	<u>Date</u>	<u>Check</u>	<u>Payee</u>	<u>Amount</u>	
3302	10-24-81	112	Holiday Inn	\$ 399.84	
T. E. Goodrow St. Petersburg <i>House of Delegates</i>	3802	10-27-81	113	Office Supply	134.68
	3202	10-31-81	114	T. Goodrow	150.00
	3802	10-31-81	115	McGhan Acc't.	200.69
<b>DISTRICT REPRESENTATIVES</b>	3102	11-09-81	116	Postmaster	20.74
	3702	11-17-81	117	A P W A Plaque	25.00
Doyle Koon Panama City <i>District I.</i>	3602	11-24-81	118	Scholarships	1,000.00
	3202	11-30-81	119	Secretary Tim G.	150.00
Rhett A. Miller, Jr. Tallahassee <i>District II.</i>	3802	11-30-81	120	Flowers P. Kane	32.76
	-	-	121	Void	-0-
	3052	-	122	Sir Speedy	98.50
Dr. James H. Schaub Gainesville <i>District III.</i>	3102	11-10-81	123	Ralph Thissen	169.00
	3051	12-14-81	124	Pressure Labels	44.05
Stanley K. Nodland Jacksonville <i>District IV.</i>	3202	12-31-81	125	Secretary Tim G.	<u>150.00</u>

Less Total Disbursements . . . . . -\$ 2,575.26

TOTAL CASH IN BANK . . . . . \$ 3,030.25

Walter E. Strang, Jr.  
Ormond Beach  
*District V.*

T. E. Goodrow  
St. Petersburg  
*District VI.*

J. C. Holley  
Orlando  
*District VII.*

William Harper  
Melbourne  
*District VIII.*

CASH IN BANK . . . . . \$ 3,030.25

Gilbert J. Leacock  
Sarasota  
*District IX.*

MONEY MARKET . . . . . 10,000.00

Ben Pratt, P.E.  
Punta Gorda  
*District X.*

ADVANCE TAX . . . . . 1,500.00

Leonard Devine  
Palm Beach Gardens  
*District XI.*

TOTAL . . . . . \$14,530.25

Ralph Thissen  
Tamarac  
*District XII.*

**CHAPTER REPORT  
AMERICAN PUBLIC WORKS ASSOCIATION  
ANNUAL CHAPTER FINANCIAL REPORT**

CHAPTER Florida CALENDAR YEAR 1981

ACCOUNT A:

INCOME:

APWA Membership Refunds	\$ <u>2,310.</u>	
Less Allocation to Branches	\$ _____	\$ <u>2,310.</u>

EXPENSES:

Telephone, Postage, Printing,		
Office Supplies, and Bank Charges	\$ <u>743.</u>	
Bookkeeper/Secretarial Services	_____	
Speaker Costs	_____	
Committee Costs	_____	
House of Delegates Travel Costs	_____ <u>60.</u>	
Special Projects:		
Educational Training Program	_____	
Publications	_____	
Support of Association-Sponsored events in Chapter area	_____	

TOTAL EXPENSES:	\$ <u>803.</u>
NET INCOME/(LOSS)	_____ <u>1,507.</u>
CASH BALANCE -- JANUARY 1:	\$ <u>5,068.</u>
CASH BALANCE -- DECEMBER 31:	\$ <u>6,575.</u>
ADD:	
CASH BALANCE -- ACCOUNT B (DEC. 31) (From Page 2)	\$ <u>8,533.</u>
TOTAL CASH -- DECEMBER 31:	\$ <u>15,108.</u>
DEPOSIT FOR FUTURE ACTIVITY (Deduct)	_____ <u>1,500.</u>
REVISED TOTAL	\$ <u>13,608.</u>

CASH IN BANKS -- DECEMBER 31:

<u>Rutland Bank</u>	BANK	\$ <u>3,608.</u>
<u>Cert. of Deposit</u>	BANK	_____ <u>10,000.</u>
_____ <u>SAVINGS &amp; LOAN</u> _____		
TOTAL CASH IN BANKS:		\$ <u>13,608.</u>

(ATTACH PHOTOSTAT OR COPY OF RECONCILED BANK STATEMENTS FOR DECEMBER 31).

NOTE: CASH IN BANKS MUST AGREE WITH TOTAL CASH SHOWN ON FINANCIAL STATEMENTS.

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PAGES 1.2 & 4 MUST BE RECEIVED BY HEADQUARTERS, APWA NO LATER THAN MARCH 1.



**CHAPTER REPORT  
AMERICAN PUBLIC WORKS ASSOCIATION  
ANNUAL CHAPTER FINANCIAL REPORT**

CHAPTER Florida CALENDAR YEAR 1981

ACCOUNT B:

INCOME:

Local Chapter Dues		\$ _____
Chapter Meeting Registration Fees		<u>7,725.</u>
Exhibit Space Income		<u>9,001.</u>
Special Functions — Golf Outings, Dinners, etc.		<u>1,905.</u>
Special Projects:		
Educational Training Programs		_____
Scholarships and Fellowships		_____
Publications		_____
Awards		_____
Contributions		<u>2,325.</u>
Savings Account Income		<u>1,241.</u>
Other Income		<u>131.</u>
Advertising Income — Net (From Page 3)		_____
<b>TOTAL INCOME:</b>		<b>\$ <u>22,328.</u></b>

EXPENSES:

Telephone, Postage, Printing,		
Office Supplies, and Bank Charges	\$	<u>2,413.</u>
Secretarial Services		<u>1,850.</u>
Chapter Meeting Functions		<u>13,882.</u>
Special Functions Costs		<u>2,652.</u>
Speaker Costs		<u>620.</u>
Committee Costs		<u>1,081.</u>
House of Delegates Travel Costs		_____
Special Projects: Educational Training Programs		_____
Scholarships and Fellowships		<u>2,800.</u>
Publications		_____
Awards		<u>546.</u>
Other Expenses		<u>1,423.</u>
<b>TOTAL EXPENSES:</b>		<b><u>27,267.</u></b>
<b>NET INCOME/(LOSS)</b>	<b>\$</b>	<b><u>(4,939.)</u></b>
<b>CASH BALANCE — JANUARY 1:</b>		<b><u>13,472.</u></b>
<b>CASH BALANCE — DECEMBER 31:</b>	<b>\$</b>	<b><u>8,533.</u></b>

**BRANCH REPORT  
AMERICAN PUBLIC WORKS ASSOCIATION  
ANNUAL CHAPTER FINANCIAL REPORT**

CHAPTER West Coast CALENDAR YEAR 1981

ACCOUNT B:

INCOME:

Local Chapter Dues	\$ <u>3,362.45</u>
Chapter Meeting Registration Fees	_____
Exhibit Space Income	_____
Special Functions — Golf Outings, Dinners, etc.	_____
Special Projects:	
Educational Training Programs	_____
Scholarships and Fellowships	_____
Publications	_____
Awards	_____
Contributions	_____
Savings Account Income	_____
Other Income	_____
Advertising Income — Net (From Page 3)	_____
TOTAL INCOME:	\$ <u>3,362.45</u>

EXPENSES:

Telephone, Postage, Printing,	
Office Supplies, and Bank Charges	\$ <u>27.12</u>
Secretarial Services	_____
Chapter Meeting Functions	<u>3,445.48</u>
Special Functions Costs	_____
Speaker Costs	_____
Committee Costs	_____
House of Delegates Travel Costs	_____
Special Projects: Educational Training Programs	_____
Scholarships and Fellowships	_____
Publications	_____
Awards	_____
Other Expenses	_____
TOTAL EXPENSES:	<u>3,472.60</u>
NET INCOME/(LOSS)	\$ <u>(110.15)</u>
CASH BALANCE — JANUARY 1:	<u>1,226.08</u>
CASH BALANCE — DECEMBER 31:	\$ <u>1,115.93</u>

**BRANCH REPORT**  
**AMERICAN PUBLIC WORKS ASSOCIATION**  
**ANNUAL CHAPTER FINANCIAL REPORT**

CHAPTER Central Florida CALENDAR YEAR 1981

ACCOUNT B:

INCOME:

Local Chapter Dues	\$ _____
Chapter Meeting Registration Fees	_____
Exhibit Space Income	_____
Special Functions — Golf Outings, Dinners, etc.	<u>1,540.00</u>
Special Projects:	
Educational Training Programs	_____
Scholarships and Fellowships	_____
Publications	_____
Awards	_____
Contributions	<u>375.00</u>
Savings Account Income	_____
Other Income	<u>136.75</u>
Advertising Income — Net (From Page 3)	_____
<b>TOTAL INCOME:</b>	<b>\$ <u>2,052.25</u></b>

EXPENSES:

Telephone, Postage, Printing,	
Office Supplies, and Bank Charges	\$ <u>131.96</u>
Secretarial Services	_____
Chapter Meeting Functions	<u>1,490.58</u>
Special Functions Costs	<u>75.00</u>
Speaker Costs	<u>23.75</u>
Committee Costs	_____
House of Delegates Travel Costs	_____
Special Projects: Educational Training Programs	_____
Scholarships and Fellowships	_____
Publications	_____
Awards	<u>78.60</u>
Other Expenses	<u>280.00</u>
<b>TOTAL EXPENSES:</b>	<b><u>2,079.89</u></b>
<b>NET INCOME/(LOSS)</b>	<b>\$ <u>(27.64)</u></b>
<b>CASH BALANCE — JANUARY 1:</b>	<b><u>194.21</u></b>
<b>CASH BALANCE — DECEMBER 31:</b>	<b>\$ <u>166.57</u></b>

**BRANCH REPORT  
 AMERICAN PUBLIC WORKS ASSOCIATION  
 ANNUAL CHAPTER FINANCIAL REPORT**

CHAPTER North East CALENDAR YEAR 1981

ACCOUNT B:

INCOME:

Local Chapter Dues	\$ _____
Chapter Meeting Registration Fees	_____
Exhibit Space Income	_____
Special Functions — Golf Outings, Dinners, etc.	_____
Special Projects:	
Educational Training Programs	_____
Scholarships and Fellowships	_____
Publications	_____
Awards	_____
Contributions	_____
Savings Account Income	_____
Other Income	_____
Advertising Income — Net (From Page 3)	_____
<b>TOTAL INCOME:</b>	<b>\$ _____</b>

EXPENSES:

Telephone, Postage, Printing.	
Office Supplies, and Bank Charges	\$ _____
Secretarial Services	_____
Chapter Meeting Functions	_____
Special Functions Costs	_____
Speaker Costs	_____
Committee Costs	_____
House of Delegates Travel Costs	_____
Special Projects: Educational Training Programs	_____
Scholarships and Fellowships	_____
Publications	_____
Awards	_____
Other Expenses	_____
<u>No income or expenses</u>	
<b>TOTAL EXPENSES:</b>	<b>_____</b>
<b>NET INCOME/(LOSS)</b>	<b>\$ _____</b>
<b>CASH BALANCE — JANUARY 1:</b>	<b>_____</b>
<b>CASH BALANCE — DECEMBER 31:</b>	<b>\$ _____</b>