



**Presenting Financial Information  
to the Public**  
12<sup>th</sup> Annual Local Government Officials'  
Conference  
Presented by  
John B. Payne  
April 7, 2011

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**Presentation HORROR Stories**

- Oblivious Bob Presents His Detailed Five-Year Forecast
- Allen the Tormentor Uses Overheads at Levy Coffees ..... 25 of Them (“Forcing an Elephant into a Golf Bag”)

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**Presentation HORROR Stories**

- Incomprehensible Steven Sends a Levy Message Home with the Children

**MY STORY**

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**Today's Message**

- We Call All Do Better, and That's Better for Us
- Presenting Effectively Today is More Important than Ever

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**What We Will Cover Today**

1. The Basics...  

Audience Challenges & Ways to Overcome these Challenges
2. We Only Have One Hour...  

So Focusing on Most Important Lesson - The Audience

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**What We Will Cover Today**

3. Technique...  

A Few Quick Technical Points You Can Use Right Away

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**Before We Get Started**

Let's Hear From You about  
Presentation Challenges and  
Successes

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**Audience Challenges**

1. Challenge 1

Audiences are Busy  
They Have Communication Overload

- ✓ Think Bank to Allen the Tormentor's Coffee Overheads

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**Overcoming Communication Overload**

- Avoid the College Paper Approach to Presentations
- Learn to do the 8-Second Drill (E.g. Bill Clinton - Give you Take Away)
- Themes Shorten Your Presentations and Make Them Much More Memorable - 18 Minute Wall

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### Overcoming Communication Overload

- What Might Be Some Themes for Your Presentations?
- Understand the Difference Between a Presentation and a Take Home Handout
- Think Churchill's Comment to his Parliamentary Aide - "This Paper ..."

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### Audience Challenges

2. Challenge 2  
Audiences Often Don't Understand Your Special Language

- ✓ How Can You Avoid this Problem?

SEARCH & DESTROY TECHNO BABBLE /  
TERRIBLE TALK

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### Audience Challenges

- ✓ Remember Incomprehensible Steven's Take Home Levy Message and Allen's Overhead

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As the total valuation increases, millage outside the ten mill limit is rolled back to a lower rate. As a result, any millage passed for a bond issue will roll back to a lower rate as the valuation increases.

A drawback to increasing property valuation is that the State of Ohio subtracts 23 mills worth of local tax valuation from the State Foundation for the school district.

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WHAT CAUSES EXPENDITURES TO INCREASE?

SALARIES

Teachers and Classified salaries increase in two ways:

- Base salary increase
- Step Increase for years of service

Maybe say non-teacher?

Teachers (sic) contract provide for the following increases:

- 1996-97 2.75% base increase
- 1997-98 3.00% base increase
- 1998-99 3.00% base increase
- Step increase cost to the District equals 1.8% (Steps 0-11 years and 18 and 25 years)

Maybe say, mandates a higher base salary for seniority and completed years of college?

Does this have any meaning? I don't really know the difference between this and \$18 million in the grand scheme of things

Classified contract provide (sic) for the following increases:

- 1997-98 2.75% base increase
- 1998-99 \$0.37 per hour increase
- 1999-00 3.00% base increase
- Step increase cost is \$0.25 per hour (Steps 0-9 years and 12, 15, 18 and 21 years)

State law mandates collective bargaining with employees and mandates a teacher salary schedule indexed to years of experience and educational training.

OTHER:

- Cost increases on all items purchase from textbooks, paper, utilities and services purchased.
- Unfunded Mandates from State and Federal Government.
- Special Education cost up 260% over last 10 years; Current Special Education costs \$1,881,143

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### Avoiding Techno Babble & Terrible Talk

- Think About the Over-the-Bank-Yard Fence Rule
- Your Audiences Are NOT Government Accountants
- Use Analogies / Personal Stories / Graphs / Tables / Pictures

BE THE TRANSLATOR

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### Avoiding Techno Babble & Terrible Talk

- School PI Levy Campaign
- Ross Perot
- Churchill Again - Impromptu Speeches
- This is ALL About Simplification

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### Avoiding Techno Babble & Terrible Talk

Why Do We Avoid Simplification?

... We Are Afraid to "Dumb it Down"

- As CFO's, You Must Also Have All the Details Handy ... So Simplifying is More Work, Not Less

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### Avoiding Techno Babble & Terrible Talk

Think of Mark Twain's Response to his Editor

... Need Thirty Days to Do Two Pages

E.g. Dense Gravitationally Superior Object Escapable only Through Quantum Tunneling Behavior

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**“Simplicity is the Ultimate Sophistication”**

-- Leonardo da Vinci

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**Summary of Challenges & Fixes**

1. They don't have time to listen or read our stuff like they used to

- ✓ So we have to do the 8 SECOND RULE to be clear, to the point, and interesting

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**Summary of Challenges & Fixes**

2. They rarely understand our special “lingo”. It makes them angry, suspicious, bored and so on.

So, We Must.....

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## Summary of Challenges & Fixes

- ✓ Get a Theme
- ✓ Try to Shorten and Use Handouts vs. Presentations Properly
- ✓ Avoid Techno-Babble at ALL Costs
- ✓ Liven Things Up with Analogies, Stories & Effective Graphs
- ✓ Overall ... SIMPLIFY

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## Quick Thoughts on Graphs & Tables for Scale and Simplicity

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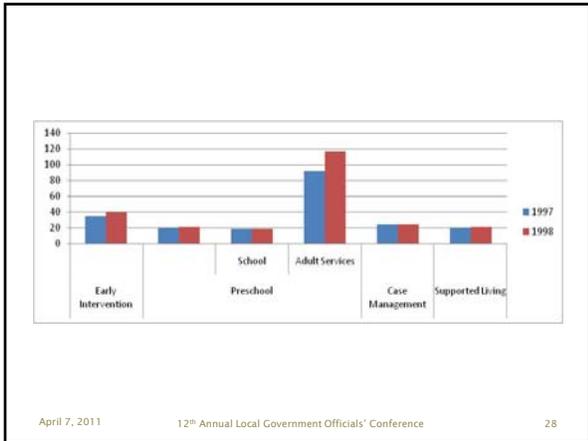
Month Ending - January 2010				Estimates and Actuals for the Current School Year - FY10							
Fiscal Year	YEARLY BUDGET	Amount	% Remain	% of FY	Monthly to date FY10			Yearly of FY10			
					Estimate	Actual	Difference	Estimate	Actual	Difference	Variance
<b>OPERATING REVENUES</b>											
Real Estate Tax (1.01)	\$3,521	\$9,508	26.77%	73.23%	\$9,100	\$9,779	\$679	\$25,211	\$26,014	\$803	2.80%
Tangible Tax (1.02)	\$86	\$1	-1.14%	101.39%	\$0	\$0	\$0	\$0	\$57	\$56	-11.04%
Other Local (1.06)	\$5,291	\$3,096	58.33%	41.67%	\$701	\$387	-\$313	\$2,875	\$2,205	-\$671	-23.33%
State Foundation (1.03)	\$2,238	\$398	17.77%	82.23%	\$170	\$117	-\$53	\$1,300	\$1,640	\$340	26.18%
Other Sources (1.04)	\$1	\$1,000	7938.44%	603.44%	\$0	\$200	\$200	\$1	\$200	\$200	17528.10%
Reimbursed Grant-SESP (1.045)	\$171	\$76	44.29%	55.71%	\$14	\$14	-\$2	\$92	\$95	\$3	3.45%
RHJ State Term. (1.05)	\$5,100	\$2,528	49.49%	50.51%	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
Other State (2.00)	\$72	\$0	0.00%	0.00%	\$1	\$1	\$0	\$61	\$70	\$9	9.80%
<b>Total Operating Receipts</b>	<b>\$18,860</b>	<b>\$19,469</b>	<b>10.32%</b>	<b>99.68%</b>	<b>\$9,976</b>	<b>\$10,601</b>	<b>\$625</b>	<b>\$32,061</b>	<b>\$33,062</b>	<b>\$1,001</b>	<b>3.11%</b>
<b>OPERATING EXPENDITURES</b>											
Wages (3.01)	\$26,368	\$11,569	43.79%	56.21%	\$3,231	\$2,871	-\$360	\$17,266	\$16,707	-\$559	-3.24%
Fringe Benefits (3.02)	\$8,510	\$3,421	40.20%	59.80%	\$780	\$600	-\$180	\$5,109	\$5,089	-\$20	-0.39%
Purchased Services (3.03)	\$5,832	\$2,758	47.29%	52.71%	\$590	\$384	-\$206	\$1,277	\$1,074	-\$202	-15.83%
Materials (3.04)	\$1,505	\$785	52.16%	47.84%	\$80	\$48	-\$32	\$814	\$720	-\$94	-11.55%
Capital Outlay (3.05)	\$286	\$61	21.14%	78.86%	\$12	\$1	-\$11	\$191	\$23	-\$168	-15.60%
Other Expenditures (3.06)	\$1,841	\$908	49.32%	50.68%	\$125	\$37	-\$88	\$991	\$819	-\$172	-17.33%
Other Taxes (5.01)	\$296	\$134	45.27%	54.73%	\$0	\$201	\$201	\$246	\$449	\$203	82.89%
All Other Uses of Funds (5.02)	\$278	\$45	16.19%	83.81%	\$0	\$0	\$0	\$236	\$256	\$20	8.49%
<b>Total Operating Exp.</b>	<b>\$48,886</b>	<b>\$19,498</b>	<b>39.88%</b>	<b>60.12%</b>	<b>\$4,822</b>	<b>\$4,476</b>	<b>-\$346</b>	<b>\$28,061</b>	<b>\$27,416</b>	<b>-\$645</b>	<b>-2.29%</b>
<b>Total Receipts Over/Under Expenditures</b>	<b>\$1,974</b>				<b>\$5,154</b>	<b>\$6,125</b>	<b>\$971</b>	<b>\$4,000</b>	<b>\$5,646</b>	<b>\$1,646</b>	<b>41.15%</b>
<b>Remaining Cash</b>	<b>\$1,175</b>				<b>\$5,175</b>	<b>\$6,075</b>	<b>\$900</b>	<b>\$4,261</b>	<b>\$5,615</b>	<b>\$1,354</b>	<b>31.78%</b>
<b>Beginning Cash Balance</b>	<b>\$17,153</b>				<b>\$16,222</b>	<b>\$16,763</b>	<b>\$541</b>	<b>\$17,153</b>	<b>\$17,153</b>	<b>\$0</b>	<b>0.00%</b>
<b>Ending Cash Balance</b>	<b>\$18,328</b>				<b>\$21,497</b>	<b>\$23,828</b>	<b>\$2,331</b>	<b>\$31,407</b>	<b>\$32,808</b>	<b>\$1,401</b>	<b>4.46%</b>
<b>Ties to SM1 FY10 and 5 year forecast:</b>					<b>Overall Fiscal Year Variance (Revenues and Expenditures):</b>						
					<b>\$1,001</b>						

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24





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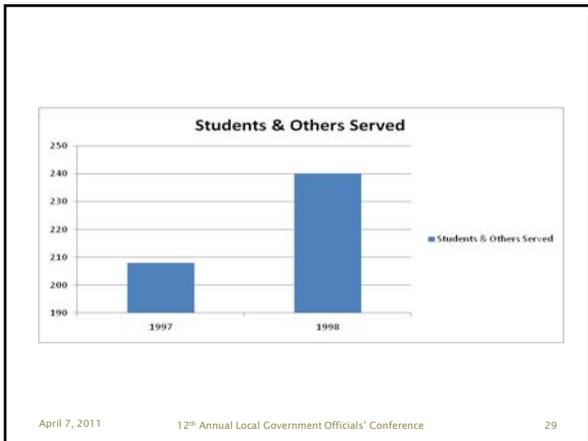
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**Thoughts on Delivery & Challenges**

Say It

- ✓ Then Show It

PowerPoint vs. Overhead vs. Handout

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### The Plain Language Movement

- Be Aware of the National Push Toward Better Presentations
  - ✓ On October 13, 2010, President Obama signed into law the Plain Writing Act of 2010
  - ✓ Purpose is to achieve “clear government communication that the public can understand and use.”

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### The Plain Language Movement

- Center for Plain Language:
 

<http://centerforplainlanguage.org>

This site can lead you to a new world of recommendations and resources to take advantage of, to help you write and present clearly.

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### Conclusion

- We Can Improve Our Presentations
  - ✓ If You Do, It Will Increase Your Value Tremendously
- Get a Theme / Use Examples / Talk Plain / Get Books & Practice
- Join the Plain Language Movement

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## Conclusion

- Call Me

.....I Would Love to Help

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34

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## Reference

- The Articulate Executive  
“Learn to Look, Act and Sound Like a Leader”  
Granville N. Toogood  
McGraw Hill, 1996

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35

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