



# ASMC Gulf Coast Chapter Newsletter

Jan  
2024

## ASMC Gulf Coast Chapter

P.O. Box 1756

Eglin AFB FL

32542

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[www.gulfcoastasmc.org](http://www.gulfcoastasmc.org)

ASMC Newsletter Committee:

Mandy Chapman

[gulfcoast.asmc@gmail.com](mailto:gulfcoast.asmc@gmail.com)

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Mr. David Zaun

## President's Corner

Written by Mr. David Zaun, Tenants Vice President

ASMC Members,

Happy New Year everyone! I hope you all were able to take a nice break during the holidays. I want to give a big thank you to the ASMC committee members that dedicated their time and talents to make our Gulf Coast Chapter thrive this past year.

Friends, from the bottom of my heart, I want to thank each and every one of you who gave your time and energy to volunteer this past year. Your generosity with coordinating the holiday get together and participating in the gift wrapping at the BX was especially appreciated. I know the holidays are a busy season full of celebrations and gatherings with loved ones which makes your willingness to share some of your precious time with us even more meaningful. Your selfless support throughout the year has lifted all of our spirits and helped spread holiday cheer. We are so grateful for this community and for volunteers like you who make the season bright through your compassion and kindness. Thank you for everything you've done for us this year!

*President's Message Continued Next Page...*

# Awards

While the Awards Committee did submit Chapter winners for the National Awards (Chapter Nomination Call was due 04 Jan 2024), that does not stop you from submitting nominees to the National level as well by **31 Jan 2024**. The link to the National ASMC Awards page is <https://asmc.secure-platform.com/a/organizations/main/home>

Award categories include:

Accounting

Finance

Finance Systems/Digital Transformation

Auditing

Budgeting

Comptroller/Deputy Comptroller

Intern/Trainee

Contractor Support

Resource Management

Acquisition/Cost Analysis

Team Achievement – Financial Systems/Digital Transformation Award

Team Achievement - (Small: 2-10, Large: 11-20 members)

More information can be found at <http://www.gulfcoastasmc.org/Awards.html>.

Please reach out to Kristen [kristen.moyer.1@us.af.mil](mailto:kristen.moyer.1@us.af.mil) or Kent [kent.fitzgerald@us.af.mil](mailto:kent.fitzgerald@us.af.mil) if you have any questions.

As we ring in the New Year, endless possibilities await to help our ASMC Gulf Coast Chapter flourish. The coming months will open new doors for our chapter to expand, thrive, and make an even greater impact. With optimism and teamwork, we will seize each chance to enhance our community outreach, foster deeper connections, and empower one another. The future is bright for all we can accomplish together in the year ahead! Let's embrace this new chapter with enthusiasm, collaborate on fresh ideas to engage our members, and work passionately to achieve our shared vision. The New Year brings promise and potential - now is the time for our Gulf Coast Chapter to shine!





# Program News

## Past Meeting Summary

Our last chapter meeting was held at Luke's Place on Eglin AFB, FL on 13 Dec 2023 from 1100-1300. To recharge the workforce, we celebrated the holidays by having an around the world potluck. The event began with an icebreaker which gave everyone a chance to meet new members and new faces. There were also many selfies taken as you can see below. Then, we came together for prayer and to restate our goal of continuing to make ASMC Gulf Coast Chapter a renown organization for the local FM community. A few door prizes and a little game later, we learned that Ms. Washington has entirely too many contacts and emails in her phone. A few played the "Left and Right" game and ended with a new gift to take home. For those of you who missed out on the fun, we hope that you can join us next time. Please take a moment to view the collage of photos below:

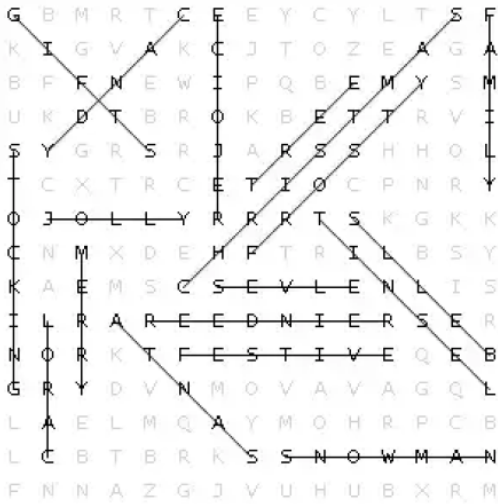




# Community News

Answers to December's word search

## Christmas



## Care Packages

If you would like to donate to care packages that go to our deployed FM members, please contact Patrick DeWitt.

*Thank you for being the reason  
someone smiled!*



## Florida Back to School Sales Tax Holiday Dates:

Begins on Monday, January 1, 2024, at 12:01 a.m.

Ends on Sunday, January 14, 2024, at 11:59 p.m.

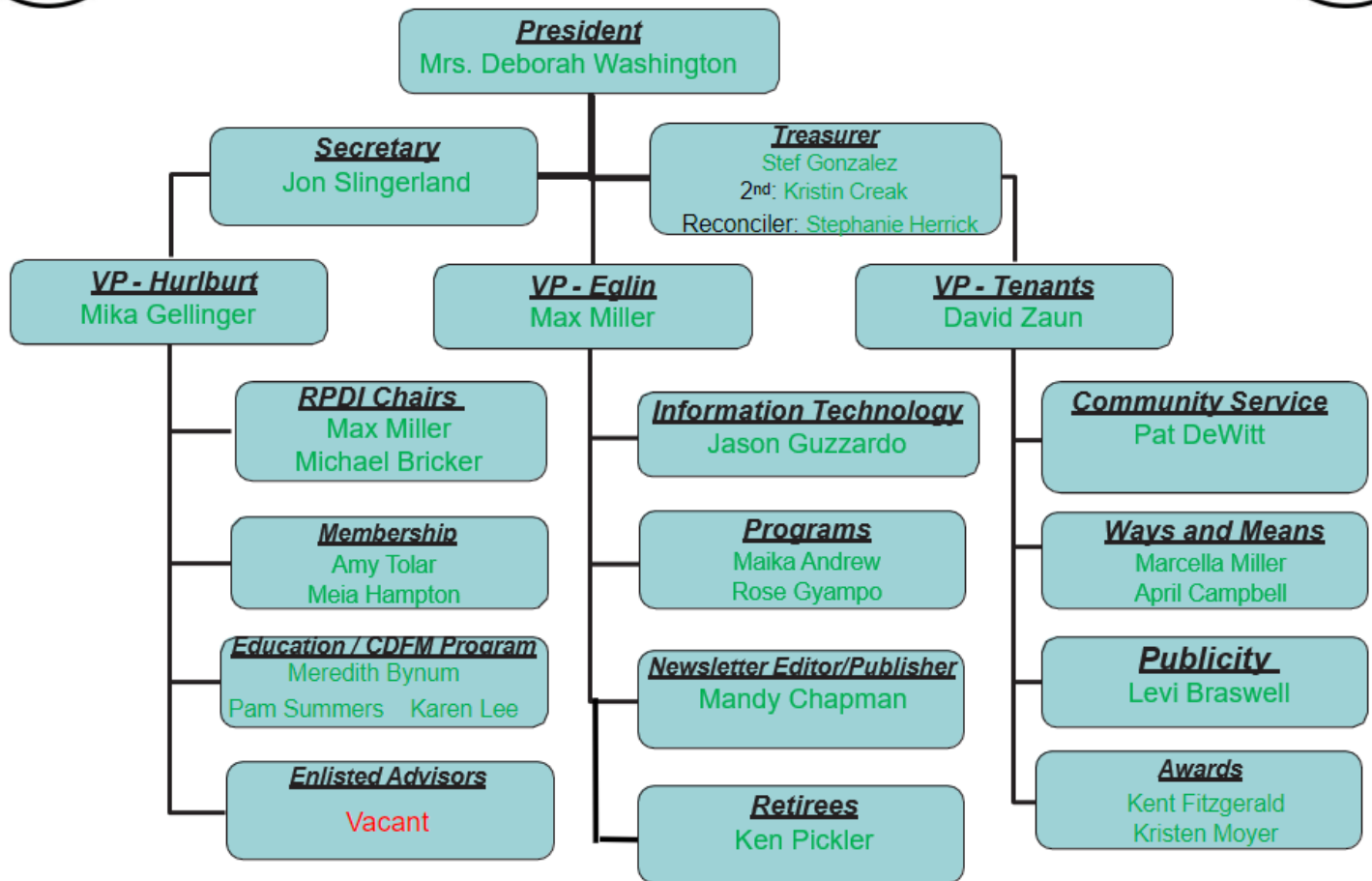
## WHAT IS TAX FREE IN FLORIDA:

- **Clothing, footwear, and certain accessories selling for \$100 or less per item** (Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags. Excludes briefcases, suitcases, and other garment bags) Note this is ANY item of clothing on the allowed list, including clothing and footwear for adults.
- **School uniforms less than \$100 per item**
- **Certain school supplies selling for \$50 or less per item:** pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.
- **Learning aids and jigsaw puzzles that cost \$30 or less per item:** flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.
- **The first \$1,500 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use.** This includes e-book readers and tablets.

# Org Chart



## 2023-2024 Gulf Coast Chapter



As of September 2023

## New Year, New You

B T S A O T Y C E C L H E L D  
 R A Y K Z U A T E O Y C M F W  
 E E L U C P U L R W T U I E V  
 S N W L L O E Q Z A K H T O S  
 O V W E O B L A B I P L W K F  
 L T D O R O H C S E V S R L Z  
 U J E A D D N S Z K H O T P Z  
 T M T C B T S S M R W C X D B  
 I E Z A N P N G D E G O A L S  
 O M N L B E U U R M J I J U P  
 N O B E X U W I O M C L V F N  
 S R K N X B F J E C J U C M R  
 T I N D K P J I T T E F N O C  
 O E B A N O I S E M A K E R K  
 K S Y R A U N A J H N S A X I

Directions:

Find the word in the puzzle.

Words can go in any direction.

Words can share letters as they cross over each other.

Balloons  
 Clock  
 Fireworks  
 Kiss  
 Noisemaker  
 Time

Calendar  
 Confetti  
 Goals  
 Memories  
 Party  
 Toast

Celebrate  
 Countdown  
 January  
 New  
 Resolutions  
 Vows

Answers to word search will appear in the next newsletter **5**

## Cost versus Budget

By Mandy Chapman

Ask any cost analyst or cost estimator how many times they've had to explain the difference between cost and budget, and they'll probably tell you too many times to count. In a perfect world, the cost estimate comes before the budget as the estimate should inform the budget, not the other way around. The cost estimate is just the requirements or the scope of work that the program, organization, project, etc. is attempting to complete. It should answer the questions: what is the program trying to do and what does it need to accomplish this goal? The estimate lets everyone know how much money is needed to meet the requirements. Requirements are not always firm, and they do change over the course of time. Sometimes, the budget is already established, or it gets cut and it's a matter of constraining the original estimate. It's just like in our own lives, two basic things we need are shelter and transportation. However, our budget usually decides if that's a BMW versus a Honda as well as renting an apartment versus buying a house. With an unlimited budget, more work can be done. However, it is the cost estimator and budget analyst jobs to have the team focus on what is necessary at what time without breaking the bank. Cost estimators want to be good stewards of the taxpayer dollars as well as budget analysts. Many times, there is just not enough funding and cost analysts must work with the program managers to descope or rephase work within a cost estimate due to funding constraints.

## FM Article Continued...

Another constant confusion is the year of funding. Cost estimators need to know when the work needs to be done, not what year of funding is currently available. That information will come into play later. However, the team's initial focus when constructing a cost estimate is what the requirements are and when the work should be done to meet those requirements. Once that is established, then budget constraints as well as funding availability come into play. If the cost estimator begins in a constrained environment, then some objectives don't get captured because team members assume they'll never have the budget to do them. When the cost estimate gets laid out in its entirety and appropriately phased it becomes a great decision support tool. When additional funding or fallout money becomes available or when budgets get cut, leadership can quickly see by way of the cost estimate what is most important and how to best utilize the available funding.





## Program/Speaker Lineup

### Future Meetings

“FM DT”

11 Jan 2024

With Mr. Jeff Decocker

1100 @ Clubhouse Grill, FWB

22 Feb 2024

With Col Stephen Gray

Topic/Location TBD

### Past Meetings

“Holiday Party”

13 Dec 2023

1100 @ Luke’s Place, Eglin AFB

# National ASMC Events



## Program/ Budget Summit

January 18 12PM - 6PM ET Arlington, VA

[<https://asmconline.org/event/2024-program-budget-summit/>]

ASMC presents a two-part event with the perfect mix of work and play: The Program/Budget Summit (P/BS) and the 75th Anniversary Reception. Learn how five key trends will impact defense financial management in the year ahead. Those trends include: PPBE Reform, Defense Reform, Audit, Talent Management, & Digital Transformation.

Stay to celebrate 75 years of ASMC! Following the day’s programming, join us for an evening to remember and look back on ASMC’s legacy as a guiding light for the field of defense financial management and what lies ahead for the organization and the industry. Space is limited - sign up today!

## Fiscal Law

Jan 30 - Feb 1 8AM - 4PM ET Virtual

[<https://asmconline.org/event/fiscal-law-30-jan-1-feb-2024/>]

## PDI 2024

May 29 - 31 Phoenix, AZ

[<https://asmconline.org/event/pdi-2024/>]



# Member News

ALL YOU NEED  
TO KNOW

2024 11 January @ 1100Hrs  
Clubhouse Grill  
Fort Walton Beach



## ASMC Professional Development

Guest Speaker:  
Mr. Jeffrey Decocker, AFSOC/FM

Space is limited  
Use voting button to RSVP

Topic:  
FM Professional Development

Earn 1 CLP



2023-2024  
"Recharge the Workforce"

Did you or someone you know recently move to another organization at Eglin? If so, you or someone you know might have dropped off the ASMC distro. Be sure to send an email to [aac.asmcgulfcoast@us.af.mil](mailto:aac.asmcgulfcoast@us.af.mil) so you don't miss any future communication and announcements.



## January is Mental Wellbeing Month

What better way to start the new year than with a reminder to recharge your mental health? A common culprit undermining people's mental health is the habit of emotional eating.

Here are some tips to help you identify and manage emotional eating and get back on track to overall mental wellbeing:

- Keep a food journal. Track when you eat, what you eat and how you feel. Consider the emotions that drive you to help identify what your triggers are. Trust that these are valid, and you have the strength to manage difficult emotions, no matter how overwhelming they may seem.
- Look at what is underlying your cravings. They could be due to fatigue, low blood sugar, anxiety or depression. It could be that you need to eat more at lunch to avoid a mid-afternoon slump, or it could be anxiety, and you could benefit from a visit with a doctor or therapist to help you manage your emotional issues.

Visit [MagellanHealthcare.com/about/bh-resources/mymh](https://MagellanHealthcare.com/about/bh-resources/mymh) for more information.

## RPDI News

The 2024 April RPDI is in the works. Max Miller and Michael Bricker are our RPDI chairs. The RPDI will take place on 17 Apr 2024 at Hurlburt Field Soundside. If you have any topics or suggestions to make this event great, Please contact Max Miller at [max.miller.2@us.af.mil](mailto:max.miller.2@us.af.mil) or Michael Bricker at [Michael.bricker@us.af.mil](mailto:Michael.bricker@us.af.mil)



New to the Eglin AFB FM team? Visit the link below to enroll to be an ASMC member. Select Gulf Coast Chapter or log into your account to transfer to our chapter.

Contact Amy Tolar, membership chair, for more information or to be added to the ASMC distro. <https://asmconline.org/membership/>

# Members Spotlight

A new year represents a fresh start and is a time to set new goals and seize new opportunities as well as bring forth hope, encouragement, and support. Our chapter would like take the opportunity to recognize all our members whose status is listed as either retiree or lifetime member.

Thank you for your lifetime support.

SUSAN ASHWORTH  
CLEO BATTLE  
ANNETTE BEARD  
ALICE CARTER  
PATRICK COLEY  
PATRICK CONNOLLY  
JACKIE CRAWFORD  
JEFF DECOCKER  
LAURA GAMBLE  
BOB GAMON  
JERRY GASKIN  
LINDA HARDY  
PAUL HIGGINS  
JOAN HORN  
TRACEY JANSSEN  
KYLE MURRAY  
FRANCES PARR  
JOE PROCTOR  
ANTHONY RESTIVO  
PRETRECE RICHARD  
TAMMY ROBBINS  
WILLIAM RONE  
SUSAN RUPRIGHT  
LUVENIA SHUMAN  
JOHN STRAUGHN  
DEBORAH WASHINGTON  
KAREN WILLIAMS

## Lifetime Members

ASMC Lifetime members are recognized in the Armed Forces Comptroller once a year for their long-time support of the society. There are two categories of Lifetime membership with ASMC:

### •Lifetime Members (Non-dues paying – 30 years)

- Any individual member achieving 30 (thirty) consecutive years of membership in ASMC qualifies for Lifetime (Non-dues Paying) membership, without any other stipulations. Non-dues paying Lifetime members do not receive a print copy of the AFC journal but can access the online version at any time. This revised policy was approved by the ASMC National Executive Committee (ASMC Board) in December 2016. Non-dues paying lifetime members also include members who are past National Presidents and who, to remain in good standing, have paid the appropriate consecutive dues and fees.

### •Lifetime Members (Dues paying – 20 years)

- Any individual member achieving 20 (twenty) consecutive years of membership in ASMC qualifies for Lifetime (Dues paying) membership.



## Retiree Members

Retiree Membership recognizes those ASMC members who are “fully retired” and not working in any other profession other than occasionally doing “volunteer” work. Unless requested by the Retiree member, Retirees will remain dues paying members, to continue to receive a print copy of the AFC journal. (Retirees may request to be non-dues paying and receive online AFC access only.)

# National ASMC News

ASMC Newsroom

News, Defense Financial Highlights

## **ASMC Welcomes Charles McEntee and Daniel Litow**

*As director of marketing & public relations and senior manager of corporate partnerships*

By Heather Ireland

December 11, 2023

The American Society of Military Comptrollers (ASMC) is pleased to announce that Charles McEntee and Daniel Litow have joined the organization as director of marketing and public relations and senior manager of corporate partnerships, respectively, as of November 13, 2023. Both gentlemen are located in Alexandria, VA at ASMC's national headquarters.

Charles has taken the helm of the association's marketing and public relations department. He will focus on developing strategy to align the marketing, advertising, and communication of the organization's key initiatives, including membership value and growth, advancement of the Certified Defense Financial Manager (CDFM) certification program, and promotion of defense financial management training and professional development opportunities. Meanwhile, Daniel is responsible for ASMC's corporate memberships, including corporate member value, communications, and partnerships.

"Charles and Daniel are two among several new hires in the last year and have already contributed a fresh and dynamic energy here at the HQ office," said ASMC CEO Rich Brady. He continued, "I am confident that they will make great strides to evolve our organization's current marketing and promotions and breathe new life into our corporate partnerships to increase satisfaction as well."

Most recently, Charles was the director of export promotion at the Distilled Spirits Council of the United States, where he focused on strategy and long-term planning for the Council. Prior to that, he worked in the multimedia production industry for 14 years. Daniel comes to ASMC from the Water Resources Association of the Delaware River Basin, where he served as director of relationship development. With his career based in development and partnerships, Daniel also spent nearly 13 years with the Wildlife Habitat Council.

Both gentlemen hold Bachelor of Arts degrees in political science, Charles' from University of South Florida and Daniel's from Salisbury University.

Charles can be reached at 703.549.0363 or [mcentee@asmconline.org](mailto:mcentee@asmconline.org). Daniel can be reached at 571.482.4682 or [litow@asmconline.org](mailto:litow@asmconline.org).



## **American Society of Military Comptrollers**

To promote education, training and professional development in all aspects of military comptrollership.



# National News

Dayton Daily News

## **The problems are real': Crash, critical GAO analyses turn up heat on challenged F-35 program**

By Thomas Gnau

November 26, 2023

When an F-35B was lost for days in September following a malfunction that forced the Marine Corps pilot to eject in rural South Carolina, it was a high-profile embarrassment for the U.S. Department of Defense.

But it's far from the only negative attention the F-35 program — partially managed for the Air Force out of Wright-Patterson Air Force Base — has faced this year, a Dayton Daily News investigation found.

In May, the U.S. Government Accountability Office released a report noting the F-35 — the Department of Defense's most expensive weapon system — is more than a decade behind schedule and \$183 billion over original cost estimates.

For the next six or so decades, the Pentagon plans to spend an estimated \$1.7 trillion on nearly 2,500 F-35s — operating, maintaining, and repairing the planes, the GAO has said.

When critics look at the F-35, they say they see an increasingly expensive plane plagued by software problems and too many contractors at cross-purposes. In short, a program trying to be all things to all services and all allies.

When advocates consider it, they see an immensely powerful weapon with cutting-edge sensors offering pilots an unparalleled view of battlefields, attracting orders from allies and envy from foes.

"This is actually a highly successful program," Loren Thompson, a defense industry analyst and chief operating officer of the Lexington Institute in Northern Virginia, told the Dayton Daily News. "The fighter meets all of its requirements for survivability and lethality while costing less to build than a Boeing 737."

"The aircraft has matured," then-Canadian Defense Minister Anita Anand said in January when her nation finalized a pact with Lockheed Martin to buy 88 F-35s. "And we see now that many of our allies, eight countries in particular, are using the F-35."

"It's the backbone of our attack air fleet," said Mark Cancian, a retired Marine colonel who today is senior adviser with the Center for Strategic and International Studies' International Security Program. "When it works, it can be a very effective weapon."

### A 'Class-A mishap'

On Sept. 17, a Marine Corps pilot ejected from an F-35B he was flying before it crashed in a rural South Carolina field.

The pilot parachuted into the yard of a North Charleston-area home.

"I'm not sure where the airplane is. It would have crash-landed somewhere. I ejected," reports said the pilot, whose identity has not been released, told a 911 operator minutes later.

"I just rode a parachute down to the ground," he said. "Can you please send an ambulance?"

As it turned out, the aircraft — which costs taxpayers about \$100 million — continued flying some 60 miles before crashing in a field near Indiantown, about two hours from Marine Corps' Joint Base Charleston.

"How in the hell do you lose an F-35?" U.S. Rep. Nancy Mace, a South Carolina Republican, asked on X, formerly known as Twitter, hours after the crash.

"How is there not a tracking device and we're asking the public to what, find a jet and turn it in?" she added.

Navy and Marine teams found the crash site after a few days and a recovery effort was launched. A two-day standdown was ordered for the Marine Corps as members searched for the jet.

But Mace isn't the only one asking questions about the F-35.

"The F-35 Lightning II aircraft is DOD's most costly weapon system in history," the General Accounting Office (GAO) wrote in May, about three months before the South Carolina crash, which has been classified a "Class A mishap" by the Department of Defense.

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# National News

Critics and allies agree there are hurdles to overcome. Among them: The F-35's supply chain has what the GAO calls a "unique design."

Rather than owning the spare parts for their aircraft, F-35 program participants share a global pool of parts the government owns and prime contractors manage, the GAO said. These parts are held in more than 50 domestic and international facilities.

"These problems ultimately are solvable," Diana Maurer, director of defense capabilities and management for the GAO, said in an interview. "The follow-on (questions) to that obviously becomes, how long will it take and at what cost?"

The F-35 program is so large and so important that the GAO has split its oversight responsibilities for the jet, Maurer said.

Maurer and her colleagues examine sustainment and mission capabilities. Another GAO team examines acquisition and modernization.

'Currently 58% mission capable'

U.S. Rep. Rob Wittman, R-Va., vice chairman of the House Armed Services Committee, said he expects to see continued progress in the Defense Department's implementation of the F-35 "life cycle sustainment plan," what the DOD calls the blueprint to keep F-35s flying in an affordable way.

But that plan is overdue. And the inventory of F-35s surpasses repair capacity, Wittman said.

A key shortcoming of the original F-35 contract, in his view: Allowing data needed to conduct maintenance and repairs to be proprietary to the prime contractor, Lockheed Martin.

"Historically, the original F-35 sustainment plan was a sole-source Total System Performance Responsibility contract with Lockheed Martin, with all sustainment responsibilities being delegated to Lockheed," the congressman said in a statement sent in response to questions from the Dayton Daily News.

This leaves military maintainers in the awkward position of depending on contractors to fix the plane.

Maurer in particular was critical of a decision made more than 20 years ago to leave sustainment responsibilities nearly exclusively to contractors

"I don't think anyone today would say, 'Oh yeah. Our predecessors made that right decision 20-plus years ago,'" Maurer said.

Wittman said he has "full confidence" in Lockheed Martin.

"However, there is much work to do. From the outset, it appears that both the DOD and the prime contractor underestimated and undervalued the immense complexities of overseeing the DOD's largest and most expensive program," he said.

This program finds itself blessed — or burdened, depending on one's point of view — with many partners, formal agreements for operation and governance, multiple customers and thousands of aircraft with diverse capabilities.

Said Wittman: "A critical priority is ensuring that we have the necessary management and governance structures staffed by experts with the appropriate backgrounds to effectively guide and execute this highly intricate program."

Newer programs like the B-21 and NGAD (Next Generation Air Dominance fighter) appear to have learned these lessons by defining what new planes need without overcomplicating the end product, Wittman said.

In its own statement to this newspaper, the F-35 Joint Program Office said it is working to improve increased MC, or "mission-capable," rates.

"Our fleet is currently at 58% Mission Capable with a goal of 64% MC by March 2024," the JPO said.

'I'm not going to pretend there are easy solutions'

One problem examined in a Sept. 21 GAO report is the lack of spare parts and the number of F-35s sitting on the tarmac "because there just aren't enough spare parts," Maurer said.

It is possible to produce and store more spare parts. But that will cost money, "potentially a lot more money," she said.

# National News

“There are definitely trade-offs. I’m not going to pretend there are easy solutions,” she said. “But it’s pretty clear that where they are right now in sustainment for the plane, it’s not sufficient. It needs to be continually improved.

Aircraft-maker Lockheed Martin, with engine-maker Pratt & Whitney, have the lead on most of the F-35’s maintenance functions. The GAO has recommended reassessing that.

In fact, the Sept. 21 report offered seven recommendations, each essentially encouraging the Pentagon to reevaluate roles where contractors have the lead.

The problems are myriad: Buggy software code; overlapping, concurrent efforts at design and more.

“We’re not asking them to do simple things, right?” Maurer said. “We asking them to do in some cases some pretty fundamental things, and they try to get after them. But in some respects, they haven’t made much progress.”

There are a host of problems built into the DNA of the program, that go back to decisions made 25 years ago, she added.

‘The most capable plane fielded by any nation’

As Forbes put it in a August 2023 report, the plane is years behind schedule and some 80% over budget.

There are different variants for different military branches, different sub-versions and production batches.

Lockheed has delivered about 960 of the jets so far to nine countries, with about 630 going to the U.S. military.

U.S. Rep. Mike Turner, R-Dayton, declined to comment for this story. But he has been supportive of the F-35 program.

“The F-35 has great reviews in operations both from pilots and from military planners,” he told this newspaper in 2021. “It is the most capable plane being fielded by any nation.”

Mark Cancian, of CSIS, said the U.S. is “kind of stuck with the plane at this point.”

“When the plane works, it’s great,” he said. “The problem is the cost and getting it to work.”

“The problems are real,” he added. “Low availability rates are a problem. The fact that other planes have had this problem doesn’t make it less of a problem.”

## F-35

### By the numbers

An average of \$75 million: Unit cost of the Lot 15 and 16 production batches of the F-35, without the Pratt & Whitney engine.

749,250+ flight hours

447,000+ sorties

15,120+ maintainers

2,225+pilots

975+ aircraft delivered

Sources: Lockheed Martin, Air & Space Forces magazine.

