



THE AGA LEDGER

A Publication of the Association of Government Accountants
Ozarks Chapter, Springfield, Missouri
www.ozarksaga.org

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Message From The President

March has been proclaimed CGFM month! Governor Matt Blunt will sign the proclamation on Wednesday, March 8th at 10:00am. This recognition is a tremendous step forward for AGA and our profession. A special thank you goes to all that persevered to make this happen.

Our March community service activity will be on March 18th at 10:00am at the Ravenwood Assisted Living at 1950 East Republic Road. Please plan on joining us for a rewarding morning. A couple hours invested is worth volumes to the residents.

Straight from the headlines, our next two meetings could not be more topical. This month, John Twitty will discuss the cost of utilities and the opportunities that lie before us. In April Evelyn Honea has designed her presentation around the police and fire pension fund, how did we get there and where do we go from here. AGA Regional Vice-President, Frank Faughn will also be attending our April meeting. You will not want to miss these programs. Stay informed, attend AGA!

Ozarks Chapter March Meeting Event

Tuesday, March 14, 2006

12:00 Noon

At the

Tower Club

Cost of Luncheon and CPE \$18.00

Speaker: John Twitty

General Manager of City Utilities of Springfield

Topic: "Springfield's Power Supply"

John Twitty began serving as General Manager and CEO of City Utilities in October 2002. A 12-year City Utilities veteran, Twitty has worked in leadership roles for the utility in General Management, Customer Relations, Marketing, Communications, Customer Development and Consumer Affairs. Prior to his career at City Utilities, he served as General Manager of the publicly owned utility in Rolla, Missouri from 1988 - 1991. Twitty is a 1975 graduate of the University of Missouri.

Twitty serves on the Board of Directors of several local organizations including United Way of the Ozarks, the Springfield Area Chamber of Commerce, St. John's Regional Health System and others. He is the Chair-elect of the Board of the American Public Power Association, a service organization for more than 2000 community-owned electric utilities

RSVP:

Cindy Stein 829-6201

cstein@greencountymo.org

by Monday, March 13 at 3:00 PM

Recommended CPE: 1 hour

COMMUNITY SERVICE EVENT

Saturday, March 18 at 10:00 AM

For our community service this month, Jerry Mitchell has made arrangements for us to visit Ravenwood Assisted Living eldercare facility on Saturday, **March 18, at 10:00 AM**. It is located at **1950 E. Republic Rd.** in south Springfield

. We will be visiting with various residents in the common areas and it should be an enjoyable and rewarding time. Be thinking of some creative ways to interact with the residents, e.g. games, story-telling (that's a good job for Jerry), bring items to show them (I vote to take a puppy).

Jayne Duncan is the Administrator of the facility and she is looking forward to our visit. Some individuals in nursing facilities receive few or no visitors. A visit will brighten their day and let them know that someone cares. We encourage as many members as possible to participate.

Seminars and Conferences

AGA

Don't forget AGA's 55th Annual Professional Development Conference & Exposition to be held in San Diego, California, June 18-21, 2006. **Two hotel scholarships available to each chapter.**

[Register Online](#)

[Reserve Room Online](#)

Also the Southeastern Region Professional Development Conference on March 16-17 being held at the Opryland Resort and Convention Center in Nashville, Tennessee.

The brochure and registration information, including on-line registration, are available on the Nashville Chapter website at:

www.nashvilleaga.org/2006/PDCB_rochure.pdf

[Link to map and driving directions](#)

ASCPA

June 19, 2006 Revised Yellow Book: Government Auditing Standards (EO-YB-S)

8 CPE Credit Hours

[ASCPA Conference Center](#)

Little Rock, Arkansas

Registration Fee - \$270

ASCPA Member Discount Fee - \$195

AICPA Member Discount - \$30

[Register Now!](#)

GFOA

May 7-10 Annual Conference in Montreal, Quebec

Registration Brochure:

[\(PDF 6.06 MB\)](#); [\(Flash Paper 3.07 MB\)](#)

[Register Online](#)

MSCPA

June 1-3, 2006 Annual Members Convention at The Lodge of Four Seasons, Lake Ozark, MO

[Register now!](#)

www.4seasonsresort.com



County of Greene, Missouri
**Employment Vacancy
Announcement**

Greene County has two accounting positions open. Please check the Greene County website for specific job duties and application deadlines for the Senior Deputy Auditor and the Accounting Specialist positions. Click on the link below:

[Greene County, Missouri](#)

MINUTES



Ozarks Chapter of AGA

February 14, 2006 Meeting

Cindy Stein called the meeting to order and requested self-introductions from everyone. The minutes were read and approved as read. The treasurer's report was approved as read.

Deb Burling read the report from the Scholarship Committee. They nominated Tyler Wright from MSU for a \$600 scholarship, Sarah Schulte from MSU for a \$600 scholarship, and Jacob Neusche from Drury for a \$300 scholarship. The motion to award these scholarships was approved. Cindy commended the committee and thanked them for their service.

Vicki Franke and Deb Gillenwaters briefly discussed their impressions of the GFOA teleconference on Outcome Based Budgeting.

Cindy explained that the governor had declared March CGFM month and that there would be presentation in Jefferson City that up to five members may attend.

Cindy gave several reminders:

1. The national AGA will underwrite the hotel costs for two of our members to attend the June conference in San Diego.
2. Jerry Mitchell has arranged community service at the Ravenwood Assisted Living Center at 10 AM on March 18, 2006.
3. The newsletter editor awards deadline is April 10th.

Deb Fraley said John Twitty of City Utilities would be speaking to the group in March. Evelyn Honea will be our speaker in April.

Cindy introduced our speaker, Pam Abdon from the Springfield Public School Administration. Pam spoke about the conversion of the school system's financial software. They replaced an 18-year-old system with a product from Munisys from Taylor Technology.

The process began after sending out a second RFP due to insufficient response on the first request. From the eight bids three were asked to give a detailed demonstration and site visits were done before making a final selection.

They expanded the size of the implementation team and chose a train the trainer method. This created on site experts that then created their own documentation.

The go-live date was extended to allow time to adjust and prepare staff for the change. They chose a two phase go-live, with financial modules first to be followed by payroll January of 2007. The conversion included hardware updates. They loaded two years of prior data into the system for reference. They did not run parallel, but instead used live data to test in advance.

After she answered all the questions from the group Cindy thanked Pam and adjourned the meeting.



I found a new cleaning device the other day for my printer rollers. Anyone lose a pet mouse??

**OZARKS CHAPTER OF AGA
CASH REPORT
February 2006**

Beginning Balance July 1, 2005 \$ 3,137.92

Income:

Chapter Dues	\$ 138.35
Meetings	1,440.00
Merchandise Sales	0.00
Seminar	<u>2,095.00</u>

Total Income \$ 3,673.35

Expenses:

Board Meetings	\$ -
Check Printing	0.00
Gifts	66.40
Meetings	1,444.19
Membership Drive	0.00
Newsletter	0.00
Scholarship Awards	1,500.00
Seminar	848.37
Website	<u>0.00</u>

Total Expenses \$ 3,858.96

Ending Balance January 31, 2006 \$ 2,952.31 **

SUMMARY:

Beginning Balance	\$ 3,137.92
Ending Balance	<u>2,952.31</u>
Net Increase (Decrease)	\$ (185.61)

SEMINAR:

Receipts	\$ 2,095.00 *
Disbursements	<u>848.37</u>
Net Income	\$ 1,246.63

MEETINGS:

Receipts	\$ 1,440.00
Disbursements	<u>1,444.19</u>
Net Income (Loss)	\$ (4.19)

** This balance does not reflect the \$25.00 in our savings.

CU Board Moves Forward With Power Plant Plan

*Published February 23, 2006
Wes Johnson, News-Leader*

The Board of Public Utilities took action today to ensure a reliable and affordable source of electric power for Springfield by approving two rate packages and a request to put a \$615 million revenue bond issue on the ballot for Springfield voters on June 8.

The first electric increase would pay for emission control equipment at both power stations to meet new federal requirements and expanded energy conservation programs. The change would go into effect in October of this year and would increase the average residential electric bill by \$2 a month.

The second rate change would be contingent on voter approval in June of a bond issue to pay for a new coal-fired unit. It would become effective in October of 2010 and impact the electric portion of bills by \$9.63 a month.

The election issue, as with the two rate proposals, all go to the City Council for action in March.

The Board heard from 14 customers on both sides of the rate and power plant issues during a 50 minute public comment period.

Chairman Ron Reynaud said the Board had fully responded to the Power Supply Community Task Force and the community now had the opportunity to adopt the low-cost proposal at the polls in June. He said the action today continues to offer customers the most affordable, reliable, and environmentally responsible solution to the need for additional baseload electric generation.



Residents Granted Another Forum On Power Plant

*Published March 5, 2006
Wes Johnson, News-Leader*

Springfield residents will have another chance to speak their minds about the proposed Southwest 2 power plant at Monday's City Council meeting.

A survey of most Council members late last week found strong support for the \$697 million coal-fired power plant.

Voters rejected the same plant in August 2004. At that time Southwest 2 would have cost \$578 million.

Monday, the Council will have the first reading on three measures approved recently by the City Utilities board of directors.

1. A June 6 ballot measure on a \$615 million bond issue to finance the power plant.

2. A rate increase package to help pay for the power plant that would go into effect in 2010 — the date the plant would come online. According to CU, the average residential customers would see a 15.6 percent electric bill increase, or \$9.63 a month. The rate increase would be removed when the bonds are retired in 2036.

3. A 3 percent electric rate increase, effective this October, to pay for new pollution control equipment and generate \$1 million for an energy conservation plan.

Councilman Denny Wayne said he believes CU is "looking out for the best interests of its rate payers" in proposing Southwest 2 again.

He said owning the plant locally would be best for CU customers.

"I would rather control where we go rather than have somebody else push me a certain direction," he said.

Councilwoman Shelia Wright echoed Wayne's sentiment. "Electricity is like a natural resource," she said. "When you can generate your own power, you're not at the whims of others," she said. Wright said she is convinced Southwest 2 would be built with new pollution control technology that would make the plant "a lot cleaner."

Councilman Bob Jones said he wished Springfield voters had approved Southwest 2 in 2004. "I see it everywhere I go — people put things off thinking they're saving money but it ends up costing more," he said. "Our citizens need to know it won't cost any less to do it any other way. It will cost more later."

Jones said CU had done "all kinds of due diligence" in researching

alternatives to Southwest 2.

Following the August 2004 ballot defeat, CU hired a consultant to review power-purchase offers from energy companies outside of Springfield.

A 17-member Power Supply Community Task Force, requested by the CU board, spent five months studying a wide range of power supply options.

The task force and the consultant both concluded a locally built coal-fired power plant was the best way to meet Springfield's growing demand for electricity.

The task force also urged CU to develop an aggressive energy conservation program. A consultant CU hired is in the midst of developing such a plan, with a final report expected in April.

A CU citizens advisory board also recently voted to support the Southwest 2 power plant proposal.

Councilman Ralph Manley said he believed the "experts" that had studied the power issues. "We asked the experts, 'What's the best thing to do?'" he said. "And the experts said a coal-fired power plant is the best way to go. I'm relying on their advice."

Councilman Conrad Griggs said he was concerned the public might balk at having two rate increases — one for the power plant and one for pollution control and energy conservation. He initially thought the power plant rate hike would begin in 2007. But CU officials emphasize it won't take effect until 2010. "I'm very much for the power plant," Griggs said. "I will vote to put it on the ballot."

Councilman John Wylie said he didn't think buying power elsewhere would be a reliable or less costly way to meet Springfield's energy demand. "I don't know of anybody who wants a rate increase," he said. "But we're better off generating electricity ourselves."

CU plans to use \$47 million from its reserves and sale of pollution credits to help lower the bond issue cost. It also plans to generate more than \$40 million in interest by investing the bonds ahead of the plant's completion date. That interest money will help pay for construction costs.

But the financing plan hinges on Springfield voters' approval — by a simple majority — in June.

Plant Opponent's Plans Don't Hold Up

Springfield New-Leader

City Utilities has shown rising need for power.

Citizens for Affordable Energy think they see something City Utilities has missed.

They've got a plan to help Springfield get the energy it needs. It's more than a plan; it's a cure-all, an idea that will postpone the need to build a new power plant until new, miraculously clean technology is available that will be much better than the coal-fired power plant CU plans to build.

If that sounds too good to be true, it's because it is.

When a reporter pressed Lance Wright of the Citizens for Affordable Energy group for concrete details of his plan, he responded that it's difficult to explain.

"It is more complicated," he said. Voters need something better than that to go on.

It's easy to take shots at City Utilities, a large impersonal institution. But whether or not a new power plant gets

built is the most pressing economic issue facing our community. The critics are creating diversions. They have not presented a realistic alternative for how they would ensure the lights come on when you flip the switch.

The City Utilities plan to build a new power plant would produce cheaper and cleaner power than the likely alternatives.

A new coal plant using the latest technology would pollute significantly less than the aging James River plant. It would make it possible for CU to use the James River plant and the Southwest One plant less frequently. Simply put, a yes vote is a vote for cleaner air.

City Utilities has not decided on a whim that a coal plant is the best option to supply Springfield's electric power need.

The utility has studied the issue long and hard to make sure its choice would be "reliable, affordable and responsible," as CU General Manager John Twitty said.

CU organized the Power Supply Community Task Force to listen to residents and get their recommendations on the best course for the

utility to take. CU also hired energy consultants Black and Veatch to study several energy proposals and see if buying energy off the grid would be a better option.

Both recommended building a coal-fired power plant.

The utility has studied conservation programs that could be measured. An aggressive conservation program in Austin, Texas, took 23 years before residents saw a savings of 2 percent of energy used.

Meanwhile in Springfield, demand for power keeps growing at a rate of at least 20 megawatts a year. That's enough electricity to power 20,000 residential customers. The increased demand comes not just from new residential customers, but also new industrial and commercial customers as well as increased demand from existing customers. This all leads to a predicted energy shortfall as early as the summer of 2007.

To say we can conserve enough power to meet our energy needs is like saying snake oil will cure whatever ails us. Don't believe it. The facts show the power plant is needed.

Intensive Review Course and CGFM Examinations a Success once again

The Intensive Review Course is again a big hit! Offered now for the second time at the National Leadership Conference (NLC) in Washington DC on February 1 and 2, 2006, it was once again sold out at 50 participants.

After attending the two-day review course, the candidates tackled the CGFM Examinations over the next two days (with some taking all three exams in one day!). As a result, 23 of the participants passed all three (or finished up their remaining) CGFM Examinations at this event - even more than at the similar event in July of last year! Others passed one or two examinations and are on their way to completing the CGFM process.

While this "intense" experience is not for everybody, participants were attracted to the idea of completing the CGFM process in a short period of time, having a set deadline to take the examinations and saving money (the cost of CGFM Examinations is included in the Intensive Review Course fee,

which is less than the cost of the three examinations). Holding an Intensive Review Course and CGFM Examinations in conjunction with AGA National Leadership and Professional Development Conferences gives the candidates one more way to reinforce the material and take the CGFM Examinations (candidates can also take the exams at Prometric testing centers anytime).

The extra reinforcement of the material is exactly what some people wanted and needed. The Intensive Review Course is not a substitute for the six days of regular instructor-led training courses. On the contrary, this course is designed as a supplement to previous preparation for the CGFM Examinations (such as attending the courses and/or using study guides). In fact, the majority of the participants have purchased the CGFM study guides before participating in the Intensive Review Course.

AGA plans to continue offering this course and CGFM Examinations at its upcoming conferences. The next Intensive Review Course is scheduled for June

15-16, 2006 (with exams on June 17-18, 2006) in conjunction with AGA's Professional Development Conference (PDC) in San Diego, CA. For more information or to register, please visit http://www.agacgfm.org/pdc2006/cgfm_exam.htm.

Katya Silver
Director of Professional Certification
Administration AGA -
Advancing Government
Accountability

Informational letter from Kyleen Hawkins, CEO of Providential Services, Inc.

My name is Kyleen Hawkins. My company, Providential Services, Inc. (PSI) provides consulting and training services, largely to governmental entities. We have worked with the Central Arkansas Chapter of AGA for several years to provide quality governmental accounting training to its members and others in state and local government. I have attached our latest training brochures for the central Arkansas area in case you and the Ozark Chapter of AGA might be interested in any of the courses for your

members. In particular, we are offering a CGFM review series for the first time this spring.

The head of the Arkansas DFA Office of Accounting requested that we spread the courses out to give people time to study and take the exams between each section of the series, so that's what we're trying in Little Rock. Of course, if the Ozarks Chapter is interested in conducting this training in Springfield, we could structure the courses any way you think would best suit the needs of your membership. In the alternative, some of your members may be interested in attending the courses in Little Rock. We plan to offer the series again this fall.

Please let me know if you'd like to discuss any of this further.

[Link to printable brochure](#)

[Seminar locations](#)

[Pricing and Refund Information](#)

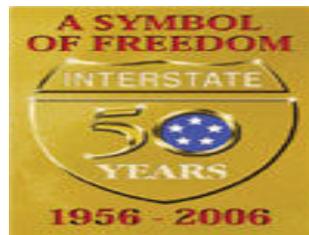
Kyleen W. Hawkins,
CEO
Providential Services,
Inc.
Office: 501.847.5213
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AGA Accepting 2006 Scholarship Applications

- Up to six \$1,000 full-time merit scholarships to AGA members and their family members,
- Up to two \$500 part-time merit scholarships to AGA members and their family members, and
- One \$1,000 community service scholarship

Don't forget - **the deadline for receipt of applications is March 31, 2006.** Apply now and take full advantage of your AGA membership.

[Download a copy of the scholarship application](#)



Interstate Highway System Celebrates 50 Years

March 7 - This year marks the 50th anniversary of the creation of the U.S. Interstate Highway System, which is considered one of the greatest engineering achievements of the 20th century. Local and

federal transportation officials across the nation will host events commemorating the anniversary.

Don't miss this month's meeting!!!!

It is a great opportunity to ask questions about the new power plant.

If you have doubts about the need for an additional source of power in Springfield, this will be your chance to get the information you may not have heard from the media.

Please try to bring a guest. I expect to see all the City Utilities members present!!

See you there!!

