



# THE AGA LEDGER

A Publication of the Association of Government Accountants  
Ozarks Chapter  
[www.ozarksaga.org](http://www.ozarksaga.org)

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## Message From The President

As everyone prepares for the holidays, we have much to be thankful for. Please keep your family, friends and loved ones in your heart throughout the entire year.

Thank you, Muthu Karuppan, for the computer technical tips at the November meeting. I especially enjoyed the preview to Microsoft's Windows Vista. There is still much technology to look for in the future, as evidenced by all the "gadgets" that Muthu shared with us at the meeting.

December is Toys for Tots community service month. Don't forget to bring a new unwrapped toy to the December meeting. Nonperishable food continues to be in demand. Vice-President Jerry Mitchell will continue to take food items to Crosslines.

We are in the process of adding Springfield Missouri as a host link to the upcoming GFOA teleconference "The Price of Government: Getting the Results We Need in an Age of Permanent Fiscal Crisis" by David Osborne. I have read David's book and found it to be very insightful. This presentation will be good for accountants, as well as decision makers and community leaders. Review the topics covered in the attached link and see if you don't think of several people that could benefit from the seminar.

See you in December!

## Ozarks Chapter November Meeting Event

**Tuesday, December 13, 2005**  
**12:00 Noon**  
**At the**  
**Tower Club**  
**Cost of Luncheon and CPE \$18.00**

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**Speaker: Dr. Dick Williams**  
**Director of the School of Accountancy**  
**at Missouri State University**  
(Please see below for short bio)

**Topic: Education for the Accounting Student**

### RSVP:

Cindy Stein 829-6201  
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by Monday, December 12 at 3:00 PM  
Recommended CPE: 1 hour

**Dr. Dick Williams** lived in Arkansas most of his younger days. He graduated from Harrison High School, received his undergraduate degree at The College of the Ozarks in Point Lookout, Missouri. His MBA is from the University of Central Arkansas in Conway. He earned his PhD in accountancy from the University of Mississippi in Oxford.

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## ***REMEMBER TO BRING YOUR TOY TO THE DECEMBER MEETING***



***The gift of a shiny new toy - something that most children take for granted - means to a needy child that someone cares, that he/she hasn't been forgotten, that Christmas hasn't passed him/her by.***

***The Marine Corps Reserve believes that "Every Child deserves a Little Christmas," and we are asking you to help us send the needy children of our community a message of hope this Christmas through the gift of a new toy.***

**HOPE IS THE KEY, AND HOPE IS WHAT THE MARINE CORPS RESERVE IS GIVING TO NEEDY CHILDREN OF AMERICA THROUGH THE TOYS FOR TOTS PROGRAM.**

**O Z A R K S C H A P T E R O F A G A  
C A S H R E P O R T  
N o v e m b e r , 2 0 0 5**

**Beginning Balance July 1, 2005** **\$ 3,137.92**

**Income:**

Chapter Dues	130.85
Meetings	846.00
Merchandise Sales	0.00
Seminar	<u>2,000.00</u>

**Total Income** **\$ 2,976.85**

**Expenses:**

Board Meetings	0.00
Check Printing	0.00
Gifts	66.40
Meetings	750.17
Membership Drive	0.00
Newsletter	0.00
Scholarship Awards	1,500.00
Seminar	848.37
Website	<u>100.00</u>

**Total Expenses** **\$ 3,264.94**

**Ending Balance October 31, 2005** **\$ 2,849.83 \*\***

**S U M M A R Y :**

Beginning Balance	\$ 3,137.92
Ending Balance	<u>\$ 2,849.83</u>
Net Increase (Decrease)	\$ (288.09)

**S E M I N A R :**

Receipts	\$ 2,000.00 *
Disbursements	<u>848.37</u>
Net Income	\$ 1,151.63

**M E E T I N G S :**

Receipts	\$ 846.00
Disbursements	<u>750.17</u>
Net Income (Loss)	\$ 95.83

\* When all seminar receipts are in, seminar net income will be \$1,246.63

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



## The Crabby Office Lady

No matter how much you use Word or how well you think you know it, there are always handy little shortcuts, options, and magical roads you can take to get the job done. Some of my readers already know this.

### Applies to:

Microsoft Word  
2002

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Microsoft Word  
2003

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### Tip #1: Copy a group of Excel cells into a Word document and make it look goooood.

1. Select your cells in Excel.
2. Copy (**Ctrl+ C**).
3. In your Word document, on the **Edit** menu, click **Paste Special**.
4. Click **Microsoft Office Excel Worksheet Object**, and then click **OK**.

See? These two programs really can play nice together

### Tip #2: Create a new file lickety-split

S.S. of California wrote to me with a fantastic tip, a shortcut really, for creating a new Word doc (or PowerPoint presentation, Excel workbook, or any other Office file): Instead of creating a new file by going to **Start > Application > File Menu > New**, create a shortcut on your desktop that will do all this for you:

Right-click anywhere on your desktop, point to **New**, and then click the type of Office document you want to use as a shortcut.

Now, whenever you need to start a new document, spreadsheet, or whatever, two clicks is all it takes.

### Tip #3: Add a break from within a list

Sometimes you want to add a note or a break from within list items, kind of like this:

Here is the first item

And here is the break.

And here is the second item.

Rather than turning off the list and messing around with the margins, **J.B. of Wisconsin** wrote with the quick and easy solution: Shift + Enter. That will maintain the margins, move the cursor on to the next line, and not generate a new bullet or number. How sweet it is.



**REGISTER ONLINE AT**  
<http://www.gfoa.org/services/training/budsat/budsat.shtml>

**Earn 4 CPE Credits Sign-up Today!**

**Budgeting for Outcomes**  
**Getting the Results You Need in**  
**an Age of Permanent Fiscal Crisis**  
**new!**

**Satellite Teleconference**

**January 25, 2006**

• **12 p.m. - 4 p.m. Central Standard Time**

**Presenter:** David Osborne is the author or co-author of five books: *The Price of Government: Getting the Results We Need in an Age of Permanent Fiscal Crisis* (2004); *The Reinventor's Fieldbook: Tools for Transforming Your Government* (2000), *Banishing Bureaucracy: The Five Strategies For Reinventing Government* (1997), *Reinventing Government* (1992), and *Laboratories of Democracy* (1988). He has also authored numerous articles for the *Washington Post*, the *Atlantic*, the *New York Times Magazine*, *Harpers, Inc.*, *Governing*, and other publications.

In government, as in most realms of life, we find it safer and easier to do what we have always done, simply because we have always done it. Only on rare occasions do we step back to gain a broader perspective, erase all our pre-conceived ideas and routine behaviors, and take a fresh look at how to make the most of our limited time and resources.

This satellite teleconference will help public leaders do just that each and every budget year. Specifically the training will focus on the following six steps.

1. **SET THE PRICE OF GOVERNMENT:** Decide up front how much citizens are willing to spend. Get political agreement on a revenue forecast and any tax or fee increases.
2. **SET THE PRIORITIES OF GOVERNMENT:** Define the out-comes that matter most to citizens, along with indicators to measure progress. By outcomes we mean results such as improved education levels, better health, and lower crime rates.
3. **SET THE PRICE OF EACH PRIORITY:** Take 10 percent off the top for overhead and divide the rest of the revenue among the priority outcomes.
4. **DEVELOP A PURCHASING PLAN FOR EACH PRIORITY:** Create "results teams" (steering organizations) to act as purchasing agents for the citizens. Ask each one to decide which strategies have the most impact on their desired outcomes.
5. **SOLICIT OFFERS TO DELIVER THE DESIRED RESULTS:** Have the results teams issue "requests for results" to all comers, public and private.
6. **NEGOTIATE PERFORMANCE AGREEMENTS WITH THE CHOSEN PROVIDERS:** These should spell out the expected out-puts and outcomes, how they will be measured, the consequences for performance, and the flexibilities granted to help the provider maximize performance.

**Registration Fees**  
**Active Member \$165**  
**Associate Member/Public-Sector Nonmbr. \$185**  
**Private-Sector Nonmbr. \$205**

**December 2, 2005**

## **IRS Announces 2006 Standard Mileage Rates**

WASHINGTON — The Internal Revenue Service today issued the 2006 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning Jan. 1, 2006, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) will be:

- 44.5 cents per mile for business miles driven;
- 18 cents per mile driven for medical or moving purposes; and
- 14 cents per mile driven in service of charitable organizations, other than activities related to Hurricane Katrina relief.

### **IRS updates Web site:**

Is it really more user-friendly?

IRS says its latest Web site redesign makes it easier for users to find information. But only you can judge how well the new site meets your needs. For a rundown of what's changed and how to use the new site, visit:

<http://www.irs.gov/help/article/0,,id=150541,00.html>

**IR-2005-136**

**November 30, 2005**

## **IRS Warns of e-Mail Scam about Tax Refunds**

WASHINGTON — The Internal Revenue Service today issued a consumer alert about an Internet scam in which consumers receive an e-mail informing them of a tax refund. The e-mail, which claims to be from the IRS, directs the consumer to a link that requests personal information, such as Social Security number and credit card information.

This scheme, called phishing, is an attempt to trick the e-mail recipients into disclosing their personal and financial data. The information fraudulently obtained is then used to steal the taxpayer's identity and financial assets.

The bogus e-mail, which claims to come from "tax.refunds@irs.gov," tells the recipient that he or she is eligible to receive a tax refund for a given amount. It then says that, to access a form for the tax refund, the recipient must use a link contained in the e-mail. The link then asks for the personal and financial information.

The IRS does not ask for personal identifying or financial information via unsolicited e-mail. Additionally, taxpayers do not have to complete a special form to obtain a refund. If you receive an unsolicited e-mail purporting to be from the IRS, take the following steps:

- Do not open any attachments to the e-mail
- Contact the IRS at 1-800-829-1040 to determine whether the IRS is trying to contact you about a tax refund.



*Wishing All of You a Joyous Christmas*

*And a Happy Holiday Season.*

*May You and Your Families be  
Blessed,*

*Not Only During This Special Season,*

*But All During the Year.*

*Your Newsletter Editor,  
Deb Fraley*



