



THE AGA LEDGER

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

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Membership Director

Position open

Director of Professional Certification

Position open

Message From The President

Hello! Thanks to Dr. Penny Clayton for sharing the inside scoop on how to search for a University President. I didn't realize it was such an in-depth process.

The board met to discuss next year's officers. I'm happy to announce that Jerry Mitchell has accepted the President-Elect position. I'm equally happy to announce next year's Secretary, Deb Gillenwaters. Thank you both for stepping up to the plate. We are still looking for a Membership Director and Professional Certification Director. If anyone has any fears of serving on the board let me tell you this--It has pushed me to step outside of my comfort zone, which in turn has helped me grow professionally.

Marshall Decker, CPA, of Decker and DeGood, will be joining us for the May meeting to discuss GASB 34 Auditing and Accounting.

Remember to bring your food for the food drive. See you there.



Annual Membership Renewals Were Due March 31: Renew Online Today!
Annual membership renewals were due to be paid by March 31, 2005. If you have not submitted payment please do so promptly to avoid a lapse in your member benefits.

To expedite your renewal, you have the option of renewing online via the password protected members only section of the AGA website (www.agacgfm.org). Once on the AGA homepage click on 'Members Only' on the left menu. Login using your membership ID number and password (your first initial followed by your last name—no spaces), then click on the 'Billing' button at the top right hand corner of the screen. Your renewal fees will automatically appear (this will include your CGFM renewal if applicable). Input your credit card information and hit 'Submit.' The transaction will automatically process via our secure server and the updated renewal information will be automatically updated in AGA's in-house membership system!

While you are logged into the members only site, be sure to review your contact information and make any updates as necessary.

If you have any questions, please contact the AGA Customer Satisfaction Center at 800.AGA.7211 or via e-mail at agamembers@agacgfm.org.

DON'T FORGET The 2005 Mid-Missouri PDC

The 2005 Mid-Missouri Regional PDC is shaping up into a fantastic event! We will be at Tan-Tar-A Resort and Spa and will start with preconference workshops on Tuesday, followed by two days jam-packed with informative educational events. Preconference workshops include Management Concepts' 2005 Federal Grants Update and sessions on ABB and Balanced Scorecard. We are even planning some fun evening events for those staying over! Mark your calendars; you won't want to miss the 2005 PDC, **May 3, 4, and 5 2005!**
Tan-Tar-A Resort, Osage Beach, MO

Contact: **Connie Qutami**
pdc@midmoaga.org
573-522-3471
www.midmoaga.org/PDC

PDC 2005 Registration Now Open

Join us in sunny Orlando for the government financial management education event of the year! AGA invites you to attend its 54th Annual Professional Development Conference & Exposition, to be held July 10 – 13, 2005, in Orlando, FL. PDC 2005 promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. Education sessions will provide technical training, useful information on emerging trends, tools to help you become more effective and lessons from the best in the business. In addition to an outstanding technical program, we have arranged a number of social events to ensure an exceptional conference experience. You can register online or print the registration form to register by fax or mail. Advance registration discounts apply to all forms received before June 10, 2005.
<https://members.agacgfm.org/>

Conferences:

School Audit Conference
May 11, 2005 - Columbia, MO
Registration:

<http://www.mocpas.org/coursenet/>
Agenda: <http://www.mocpa.org/pdf/sas05.pdf>
Columbia, Holiday Inn Select Executive Center
Member Fee: \$235
Non-Member Fee: \$285
Course Code: 05SAS/E
Recommended CPE Credit: 8 Hours

Personal Financial Planning Conference
May 18, 2005 - Kansas City, MO
Registration: <http://www.mocpas.org/coursenet/>
Agenda: <http://www.mocpa.org/pdf/pfp05.pdf>

Ozarks Chapter April Meeting Event

Tuesday, May 10, 2005
12:00 Noon
At the
Tower Club
Cost of Luncheon and CPE \$18.00

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**Speaker: Marshall Decker, CPA**  
**Of Decker and DeGood**  
**Topic: GASB 34 Auditing and Accounting**

### **Topic Outline:**

- I. (Real Quick) Overview of changes, since I began accounting in 1972
- II. GASB 34
  1. What you really needed to have to convert your statements.
  2. The challenge of making the conversion.
  3. Good and Bad points of GASB 34.
- III. What can we expect for the future?

**Marshall Decker graduated from Southwest Missouri State University in 1969 with a Bachelor of Science degree in Accounting and a minor in Military Science. After graduating he entered the Army, where he completed two years of service, one year stateside and one year in Vietnam.**

**Upon completion of his armed services duties, Marshall returned to Springfield to work for the local firm of McNabb, Westerman, Mitchell & Branstetter where he completed his 3 years of experience and sat for the CPA exam. It was during that time that he first worked on City and School audits and began bringing the reports and audits up to current standards.**

**After passing the CPA exam in January of 1979, Marshall went into business for himself with 5-6 City audits. He currently performs more than 30 audits in the governmental area.**

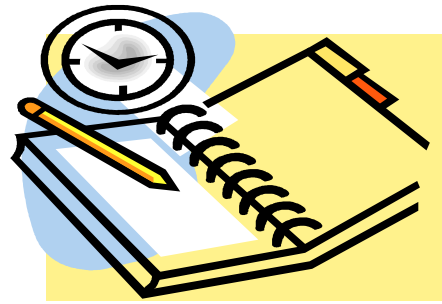
**Marshall keeps his work life in balance by playing golf. He also serves on the boards of various organizations that work with youth and character development.**

### **RSVP:**

Cindy Stein 829-6201  
**email to: [cstein@greencountymo.org](mailto:cstein@greencountymo.org)**  
by Monday, May 9 at 2:00 PM  
Recommended CPE: 1 hour

## Ozarks Chapter of AGA

April 12, 2005 Minutes



### Rutgers University Offers Scholarship to Earn the CGFM

Rutgers University created a scholarship program for AGA members interested in earning the CGFM certification. These courses are available online. Candidates for the scholarship certificate program should hold a bachelor's degree from an accredited college or university and submit unofficial copies of their transcripts along with a resume and two letters of recommendation. Deadline is June 15 for the fall 2005 semester. [Click here to learn more.](#)

For more information, please contact Professor Werner at 732.445.4441, or at [werner@business.rutgers.edu](mailto:werner@business.rutgers.edu) or visit <http://gov-maccy.rutgers.edu>.

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### 2005 MSCPA ANNUAL MEMBERS CONVENTION

Ready for a warm weekend at the Lake of the Ozarks with opportunities for quality CPE, satisfaction of the ethics requirement, and connectivity? Sign up today for the 2005 Annual Members Convention! The convention will take place June 2 through June 4 at Tan-Tar-A Resort at the Lake of the Ozarks.

To register for the 2005 Annual Members Convention, or to learn more about the event, please visit <http://www.mocpa.org/convention.html>. You can also register by phone by calling the Member Service Center at 800.264.7966.

Tan-Tar-A offers a special sleeping room rate of \$114. Please call 1-800-826-8272 to make your reservation now! **The deadline for this special rate is May 5, 2005.** Tan-Tar-A offers lots of activities for you and your family to enjoy, so call today to take advantage of this special MSCPA rate!

We look forward to seeing you and your family at the biggest and most fun meeting of MSCPA members!

Vicki Franke, President, called the meeting to order with 11 members present.

Vicki thanked those members who participated in the Woodland Manor nursing home visit on Saturday, March 19<sup>th</sup>. Members participated in the morning bingo calling and visited residents in each wing of the facility. It was very rewarding to all those involved.

Many members brought non-perishable food for our current food drive for Crosslines. Jerry Mitchell suggested that we continue to bring food monthly as there is such a need right now. Jerry will collect and deliver the food as long as we continue to have participation.

The executive board will meet next week to prepare for nominations of the 2004/2005 officers.

Kathryn Burnett gave the treasurer's report with a balance of \$2,960.28.

Debra Burling gave a report from the scholarship committee. We have three recipients, all from Evangel, Jason Kunau, Nataliya Schepkin and Magan Kjetland. They were unable to attend this meeting but will be invited to a meeting in the future. Letters will be submitted to Kathryn and she will issue checks in July.

Jerry announced that Marshall Decker would be our speaker for the May meeting. He will discuss GASB 34 and its usefulness and how governments are responding.

Deb Fraley read a thank you letter from John Delzell to the club. She will publish it in the next newsletter.

Penny Clayton gave a presentation on the Drury Presidential Search Committee. Penny mentioned that Drury was established as a liberal arts college in 1873, where Neosho was its original site. Drury has had 14 presidents to date and the last search was 22 years ago. Typically a search of this type takes about two years to complete. Drury has narrowed that from its committee formation in October 2004 to its selection in May 2005.

**The Institute Of Management Accountants Heartland Region and Tulsa Chapter presents:**

**Extreme MAKEOVER: Accounting Edition - 5th Annual Heartland Council Regional Professional Education Seminar**

**Where: Hilton Tulsa Southern Hills Hotel  
When: September 22 & 23, 2005  
Keynote Speaker: Paul Sharman, IMA President & CEO, "A Bright New Day"**

**Topics: Information Technology Track sponsored by Microsoft Business Solutions; Incentive Program w/Drive: Dollar-Thrifty Automotive Group's Story; Ethics & Corporate Accountability; Resource Consumption Accounting; The Great Game of Business; Forensic Accounting; Check 21; XBRL; A Purpose Driven Life – A Business Perspective; Tax and Accounting Standards Updates, AND MUCH MORE including a drawing for 2 free airline tickets!**

**19 Hours of Available CPE**

**Information will be available on our website: <http://www.tulsa.imanet.org>**

**Terry A. Jones  
Greater Ozarks Chapter of IMA  
Heartland Council Coordinator**

**National Association Of Local Government Auditors**

**2005 Annual Conference  
Milwaukee, Wisconsin at the  
Pfister Hotel**

**June 12 -15, 2005.** The conference theme is, "Challenges and Opportunities. Facing Local Government Auditors." Earn up to 15 CPE credits! For further information visit:

<http://www.nalga.org/>

To view a conference brochure visit:

[http://www.nalga.org/confer/milwaukee/registration\\_brochure.pdf](http://www.nalga.org/confer/milwaukee/registration_brochure.pdf)

**Words to live by:**

"Planning without action is futile,  
action without planning is fatal."

Unknown

**AGA CHAPTER RECOGNITION  
HERE'S HOW WE STAND**

**Purpose:** The purpose of the Chapter Recognition Program is two fold – an incentive for us to be an active participant in providing services to our members and for us to be recognized for our contributions to the profession. **We have had a very good year!**

**Results through the end of the 4<sup>th</sup> Quarter**

**2004-05:** Our target goal remains 5,000 points and the reports to National for the entire year have been submitted with the following points credited to our activities.

| Area                                         | Yearly Maximum Points | Points to Date |
|----------------------------------------------|-----------------------|----------------|
| Chapter Leadership, Planning & Participation | 3,000                 | 2,150          |
| Education & Professional Development         | 4,000                 | 2,850          |
| Certification                                | 4,000                 | 75             |
| Communications                               | 3,000                 | 5,436          |
| Membership                                   | 3,000                 | 25*            |
| Community Service                            | 2,000                 | 400            |
| Chapter Awards                               | <u>1,000</u>          | <u>0</u>       |
| Totals                                       | <u>20,000</u>         | <u>10,936</u>  |

\*Membership points are added by the National Office based on retention of current members and recruitment of new members. These points are yet to be added.

**Messages From Our Members**

**To the Ozarks Chapter members:**

**"Just wanted to tell everyone in the Greater Ozarks chapter of AGA how much I have enjoyed the years spent in the chapter. Thanks to Vicki Franke and Cindy Stein for their leadership and commitment to the chapter. Thanks to each one of you for your encouragement and friendship, and I look forward to great things from you in the future."  
Your AGA friend and colleague,  
John Delzell  
email: [sjs3miller@juno.com](mailto:sjs3miller@juno.com)**

**Note from the editor: If you would like to have John's address & phone number, please email me at: [dfrale@ci.springfield.mo.us](mailto:dfrale@ci.springfield.mo.us)**

## AICPA 360 Degrees of Financial Literacy Consumer Bankruptcy Resources Available

On April 20, the President signed the Bankruptcy Abuse Prevention and Consumer Protection Act. The new law requires Americans who have the ability to pay, to pay back at least a portion of their debts. The bill contains 20 tax provisions, including changes to the treatment of tax liens; changes to the rate of interest to be paid on mandatory interest payments on tax claims; and allows tax authorities to petition to convert or dismiss a case if the debtor fails to timely file a tax return or obtain an extension. To read the bill, visit: [http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109\\_cong\\_bills&docid=f:s256enr.txt.pdf](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_bills&docid=f:s256enr.txt.pdf).

Information on recovering from bankruptcy can be found by visiting the AICPA's 360 Degrees of Financial Literacy Web site at: <http://www.360financialliteracy.org/Life+Stages/Life+Crisis/>.



### A Primer on Internal Controls and Auditing: Crucial to Government and the Economy By: Wanda A. Wallace, Ph.D., CPA, CMA, CIA

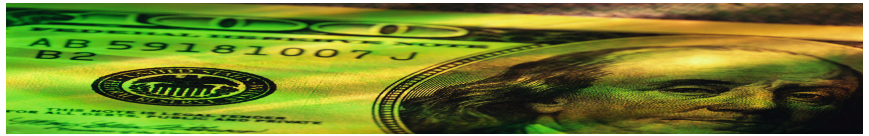
Internal control has never been optional, and now an easy-to-read resource directed to a wide audience is available to understand both what is meant by "internal control" and how an "audit" is conducted.

As an educational initiative, the AGA has published this book for boards of directors, council members, managers, auditees, employees and the broader community. Here is an easy read that is well worth the investment next time you find yourself on an airplane, on a commuter train or simply in an easy chair for an hour or two.

Order in bulk and save!

1-99 copies: \$9.95 each  
100-199 copies: \$8.95 each  
200-499 copies: \$7.95 each  
More than 500 copies: \$6.95 each

[http://www.agacgfm.org/publications/wallace\\_order.aspx](http://www.agacgfm.org/publications/wallace_order.aspx)



## OZARKS CHAPTER OF AGA CASH REPORT JULY 2004 THROUGH APRIL 2005

|                                  |                             |
|----------------------------------|-----------------------------|
| Beginning Balance April 30, 2005 | \$ 2,234.64                 |
| <u>Income:</u>                   |                             |
| Chapter Dues                     | \$ 159.93                   |
| Meetings                         | 2,070.00                    |
| Merchandise Sales                | 15.00                       |
| Seminar                          | <u>2,165.00</u>             |
| Total Income                     | \$ 4,409.93                 |
| <u>Expenses:</u>                 |                             |
| Board Meetings                   | 0.00                        |
| Check Printing                   | 5.50                        |
| Gifts                            | 0.00                        |
| Meetings                         | 1,842.17                    |
| Membership Drive                 | 0.00                        |
| Newsletter                       | 0.00                        |
| Scholarship Awards               | 1,000.00                    |
| Seminar                          | 755.80                      |
| Website                          | <u>50.00</u>                |
| Total Expenses                   | <u>3,653.47</u>             |
| Ending Balance Mar 31, 2005      | <u><u>\$ 2,991.10</u></u> * |

### SUMMARY:

|                         |                 |
|-------------------------|-----------------|
| Beginning Balance       | \$ 2,234.64     |
| Ending Balance          | <u>2,991.10</u> |
| Net Increase (Decrease) | \$ 756.46       |

### SEMINAR:

|               |               |
|---------------|---------------|
| Receipts      | \$ 2,165.00   |
| Disbursements | <u>755.80</u> |
| Net Income    | \$ 1,409.20   |

### MEETINGS:

|                    |                 |
|--------------------|-----------------|
| Receipts           | \$ 2,070.00     |
| Disbursements      | <u>1,842.17</u> |
| Net Income ( Loss) | \$ 227.83       |

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

## Classified Advertisements

Commercial property available for rent:

**Property:** One room office complete with fireplace, antique furnishings and private bathroom adjoining the office. Perfect for professionals.

**Location:** 124 year old Victorian home located at 435 East Walnut St. in Springfield, MO. Office is on the first floor of the Keet-McElhaney house in the historic Walnut Street District.

**Cost:** \$500 per month (including utilities)

**Lease Terms:** Interested party would assume a lease, subject to approval by landlord, expiring January 15, 2006; may terminate lease or negotiate for lease extension after that date as desired.

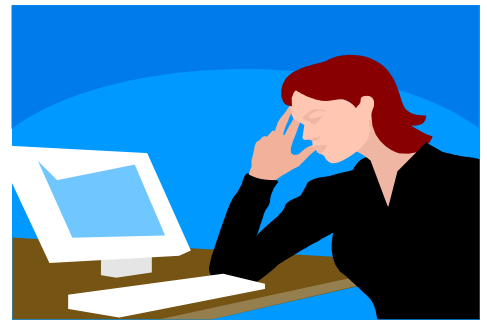
**Parking:** Ample free parking next to office and on Walnut Street.

**Accessibility:** Office is wheelchair accessible.

**Contact:** Call John Kail at 869-4680 or 891-9984 for further details and to schedule a viewing of the space.

## Employment Opportunities

If you are an employer with a position to fill, or an AGA member seeking employment, please send job postings or job requests to the editor for publication in the newsletter.



## Tech Tips

### Excel

#### Save your workspace

Suppose it's the end of the day and time to go home. You have a number of Excel files open and you want to continue tomorrow where you left off. Here's what you do:

**(1)** Choose File|Save Workspace. You are going to save a file of type Workspace. Excel enters a name automatically, such as resume.xlw. You can change it if you wish, but there is probably no need.

**(2)** Change the folder for the file if you wish and then choose Save. If there are any unsaved files, Excel prompts you to save each one.

**(3)** Next day, start Excel and open the resume.xlw file (it will be file 1 on the File menu). That in turn opens all the Excel files you were working on.

Note that you can create workspace files to conveniently open any group of files so you don't have to locate each file of the group in turn.

#### Adding icons to the menu bar

Have you noticed that almost 50% of the menu bar line is empty. Use this empty space to add useful icons such as Page Setup, Custom Views, Macro, and more.

To add icons to the menu bar:

1. Place the mouse arrow on one of the toolbars, right-click, and select Customize from the shortcut menu.
2. Select the Commands tab.
3. From Categories, select File and drag the Page Setup icon to the menu bar.
4. Repeat step 3 for the Custom Views icon (from View) and for the Macro icon (from Built-in Menus).
5. Click Close.

Note: Most of these new icons also have keyboard shortcuts, which are used by pressing Alt and the underlined letter. For example, to open the Page Setup dialog box, press Alt+U.

**Message from the editor:**

As you can see I am still struggling with the tables in Word. I will be going to two Word classes this month. Maybe that will help! I had another full-page article on GFOA Best Practices for banking that was rather interesting, but I couldn't get rid of the columns on this page! Maybe I'll get my act together by next month. I can dream, can't I?

Deb

