



# THE AGA LEDGER

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

September 6, 2005

Volume 1, Number 7

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## Message From The President

We had a good group in August for our annual planning meeting. The board has many exciting things planned for you in the upcoming year including the monthly meetings, the annual fall seminar and the community service. We welcome your input as to what programs would be of interest to you and what activities you would like the club to participate in.

The Ozarks Chapter received a chapter recognition award at last month's AGA Professional Development Conference. Congratulations also go out to webmaster, Linda Charles for an honorable mention award for the website. Good job Linda! Next year we will also be submitting our newsletter for competition. I hope you like the changes that Deb Fraley has made over the last few months.

I will condense some of the most pertinent topics from the PDC to present at the September meeting. My hope would be to encourage others to attend the annual conference based on the information and knowledge gained. I look forward to seeing you in September.

## Ozarks Chapter September Meeting Event

**Tuesday, September 13, 2005**

**12:00 Noon**

**At the**

**Tower Club**

**Cost of Luncheon and CPE \$18.00**

\*\*\*\*\*

**Speaker: Cindy Stein, CPA**

**Topic: Report on the Annual Professional Development Conference held in Orlando, Florida**

### RSVP:

Cindy Stein 829-6201

[cstein@greencountymo.org](mailto:cstein@greencountymo.org)

by Monday, September 12 at 3:00 PM

Recommended CPE: 1 hour

## Conferences

### **AGA**

#### ***National Performance Management Conference***

The conference is set for Nov. 14-15 at the Portland Marriott Downtown in Portland, OR. The theme is, "Service Efforts & Accomplishments Reporting: The Cornerstone for Building Trust and Enhancing Management." Government entities that have participated in AGA's Certificate of Excellence in SEA Reporting Program will explain how the reports were prepared and how government performance can be measured. [The preliminary agenda is now available online.](#) [Click here to register.](#) Contact Julie V. Bryant, CGFM, for more information.

#### ***National Leadership Conference***

**Feb. 2-3, 2006** Ronald Reagan Building/International Trade Center, Washington, DC

### **MSCPA**

**MAP 2005**  
**SEPTEMBER 26-27, 2005**

**ADAM'S MARK HOTEL**  
**ST. LOUIS, MISSOURI**  
**14 HOURS OF CPE!**  
**(PLUS AN OPTIONAL TWO-HOUR PRE-CONFERENCE SESSION)**

**REGISTRATION FEE:**  
**\$475 FOR MEMBERS**  
**\$525 FOR NON-MEMBERS**

#### **Accounting & Auditing Conference**

October 28, 2005 - St. Louis, MO

[Agenda](#)  
[Registration](#)

## Seminars

#### ***Ozarks Chapter of AGA***

##### **Fourteenth Annual Fall Educational Seminar**

**Where:** Sheraton Hotel, Springfield, MO  
**When:** Thursday, October 20, 2005  
**See workshop agenda at end of newsletter.**

#### ***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"  
19 Hours of Available CPE  
<http://www.tulsa.imanet.org>

#### **FairPay Rules Now in Place: What Every CPA Should Know**

**October 24, 2005 Kansas City, MO**  
**October 25, 2005 St. Louis, MO**

## **OZARKS CHAPTER COMMUNITY SERVICE**

### **for September**

#### **Give Kids "Food For Thought"** **BACKPACK PROGRAM**



There are 50,000 children in the Ozarks who live at or below the poverty line and are at risk of hunger. For children who rely on school meals as their major source of nutrition during the week, Ozarks Food Harvest developed the Food for Thought program. This "**backpack buddy**" program ensures that children have healthy food to eat on the weekends. Every Friday, participating schools stock at risk students' backpacks with easy open pasta meals, juice boxes, single serve cereals and other foods. Ozarks Food Harvest provides the backpacks and the food for the program, and delivers them to the schools for distribution.

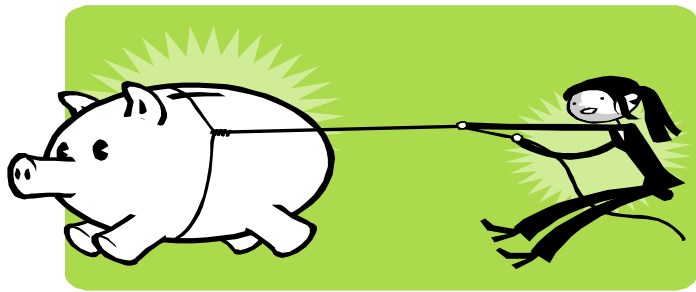
**FOOD LIST:** Here are the items that are most needed:

- Small juice boxes
- Individually wrapped crackers
- Fruit bars
- Tuna pouches
- Pop top cans of fruit
- Small bags of Trail Mix
- Pudding cups
- Pop top cans of spaghetti and beef stew
- Individually wrapped toaster pastries
- 10 oz. boxes of wheat crackers
- Toothbrushes and toothpaste
- Individually wrapped soap

Please bring donations to the meeting. They will be delivered to Ozarks Food Harvest by a chapter representative.



You can also help provide these children the food they need by accessing the quick and easy "Virtual Food Drive" on the Ozarks Food Harvest website. Once you have accessed the virtual food drive, you can click on various food items needed for the backpacks, drag them to your shopping cart, and proceed to donate using your credit card. Be sure to fill in the area marked: "**This gift is in honor of**" by inserting **The Ozarks Chapter of the Association of Government Accountants**. Then let one of the Chapter board members know about your donation so it may be entered in the Chapter's records. You may also donate with cash or check at the meeting. Your donation will be forwarded to Ozarks Food Harvest Backpack Program.



# Ozarks Chapter of AGA

## August 9, 2005 Minutes



### OZARKS CHAPTER OF AGA CASH REPORT August 2005

Beginning Balance July 1, 2005		\$ 3,137.92
<b>Income:</b>		
Chapter Dues	0.00	
Meetings	540.00	
Merchandise Sales	0.00	
Seminar	0.00	
<b>Total Income</b>		<b>\$ 540.00</b>
<b>Expenses:</b>		
Board Meetings	0.00	
Check Printing	0.00	
Gifts	66.40	
Meetings	480.11	
Membership Drive	0.00	
Newsletter	0.00	
Scholarship Awards	1,500.00	
Seminar	0.00	
Website	0.00	
<b>Total Expenses</b>		<b>\$ 2,046.51</b>
<b>Ending Balance August 31, 2005</b>		<b>\$ 1,631.41 **</b>
<b>SUMMARY:</b>		
Beginning Balance		\$ 3,137.92
Ending Balance		\$ 1,631.41
Net Increase (Decrease)		\$(1,506.51)
<b>SEMINAR:</b>		
Receipts	\$	-
Disbursements		-
Net Income	\$	-
<b>MEETINGS:</b>		
Receipts	\$	540.00
Disbursements		480.11
Net Income ( Loss)	\$	59.89

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

Cindy Stein called the meeting to order to discuss our plans for the upcoming year.

#### Monthly Meeting Plan

We will continue to assign the tasks of securing a monthly speaker to members of the board. Please e-mail Cindy by Friday, August 19, with a tentative program for your month. Jerry brought up the question –Who are we trying to reach? How can we get more CPA's to participate? If anyone who did not attend the monthly planning meeting has any suggestions, we are looking forward to hearing them.

#### Membership Plan

We will focus on growth in public firms and non-profit organizations. We think by looking at the overall accountability of the account in general, may spark new interest.

#### Community Service Plan

Jerry Mitchell moved that we abandon the school supplies drive and replace it with "**Food For Thought**", which is a program through Ozarks Food Harvest. This program will benefit children in our area who are at risk of going hungry. We will provide kid-friendly, easy to prepare foods that will be sent home with the child. Richard Nichols seconded. All were in favor. We will be collecting the following items at the **September** meeting:

small juice boxes individually	wrapped crackers
fruit bars	pudding cups
pop top cans of fruit	small bags trail mix
tuna pouches	
individually wrapped toaster pastries	
10oz box wheat crackers	
pop top can of spaghetti and beef stew	

**December** will be Toys for Tots.

**March** will be a visit to a senior citizens home.

#### CGFM Plan

The test is now available online. We will be promoting the certification at monthly meetings. If we have members interested we are considering purchasing a set of study guides that can be shared with other members.

The meeting was then turned over to Jerry Mitchell to talk about the fall seminar. Prices will remain the same as last year. To build on attendance, it was suggested to offer a discounted rate for first time attendees.

Ethics, New Technology, Check 21, SAS 99, State Streamline Sales Tax and State and Local Financing of Projects are this year's topics. Kathryn Burnett is checking with facilities to make sure everything is in place. Penny Clayton was going to check Drury for a projector, last year it was provided by the City.

Brochures will be completed by Aug. 30.

Speaker Gift Inventory We still have 4 small portfolios and 19 pens. Deb Fraley is interested in purchasing visor clips for speaker gifts or use as attendee gifts at the fall seminar.



**An additional meeting** was called by Jerry Mitchell to discuss the Fall Seminar.

The meeting was held at South Ave Pizza on August 23, 2005 at 11:45 AM. Besides Jerry, Deb Fraley, Cindy Stein, Linda Charles and Deb Gillenwaters were present.

Jerry handed out a tentative agenda for the fall conference. The date of the conference will remain October 20<sup>th</sup> as originally planned. Jerry quickly reviewed each item on the agenda and opened the meeting for general discussion. During the course of the meeting the following was tentatively decided: Linda will confirm with Whitney Morrow to speak on the topic of Check 21 and will get a bio. Penny will speak on the topic of Ethics with a break after her topic. Cindy suggested we continue to e-mail the conference info rather than hard copy to prospective participants. The motivational speaker would speak in the meeting room during the later half of the lunch break. It was decided to maintain the same fee structure as last year. Jerry stipulated laptops would not be necessary or encouraged for participants.

The meeting adjourned about 12:45 PM.



abc NEWS

## IN THE WAKE OF HURRICANE KATRINA

### How to Help Hurricane Katrina Victims

by Mellody Hobson

Want to Help but Don't Know Where to Turn?

**Sept. 1, 2005, —** According to preliminary estimates by Munich Re, the world's largest reinsurer, Hurricane Katrina caused \$15 billion to \$20 billion in insured damages. This amount rivals the damage caused by Hurricane Andrew in 1992 — the largest hurricane to hit the United States — which caused \$21 billion in insured damages. To put this amount into context, in 2004, four hurricanes — Charley, Ivan, Frances and Jeanne — produced \$23 billion in combined damages with Charley being the costliest of the four with \$7.5 billion in damages.

#### What can I do to help?

Most relief organizations are soliciting monetary donations as money can be dispatched quickly to devastated areas. For example, many relief organizations will be issuing cash vouchers to victims. That said, with literally thousands of relief organizations worldwide, trying to find one that meets your specific criteria can be daunting. The Internet is a great place to begin your search, but be warned — a Web address is not a guarantee of legitimacy. In an effort to provide a safe and straightforward way to find legitimate organizations on the Web, the federal government — specifically the U.S. Agency for International Development and the U.S. Department of Health — sponsors a site with links to agencies dedicated to the relief efforts. This Web site, [www.usafreedomcorps.gov](http://www.usafreedomcorps.gov), is an excellent starting point. You also may want to visit the following sites which provide a variety of details about thousands of charities, such as the individual goals of a charity, its tax status as well as financial data.



- American Institute of Philanthropy: [www.charitywatchdog.org](http://www.charitywatchdog.org)
- BBB Wise Giving Council: [www.give.org](http://www.give.org)
- Charity Navigator: [www.charitynavigator.org](http://www.charitynavigator.org)
- GuideStar: [www.guidestar.org](http://www.guidestar.org)
- The Internal Revenue Service: [www.irs.gov](http://www.irs.gov)

Although charity watchdog groups vary slightly in terms of their rating processes, they generally suggest that you seek out charities that spend at least 65 percent of their total expenses on program activities with the remainder going toward fundraising and administrative expenses. You may donate through local charities that you know and trust. Also, donating money or your time through your local church would be a good option. Some local churches are sending teams to the disaster area to serve in various capacities. Others are forwarding donations to help churches in the stricken areas provide relief to victims. Some worthy charities include:

**American Red Cross**, 1-800-435-7669, P.O. Box 37243, Washington, D.C. 20013. You can donate at [www.redcross.org](http://www.redcross.org).

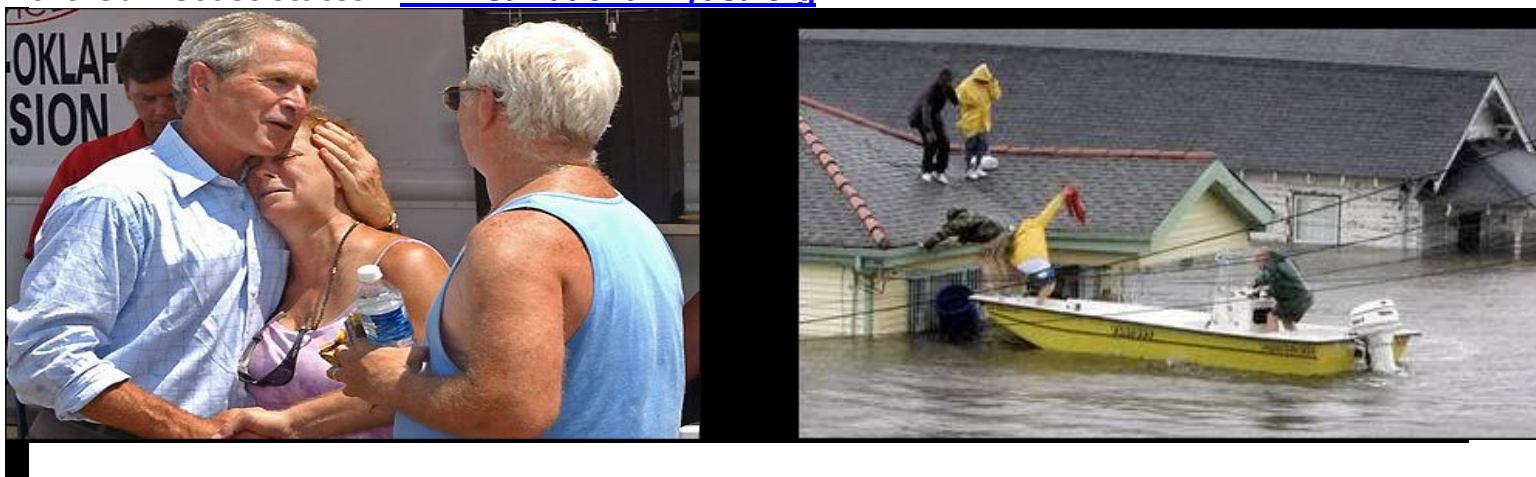
**Catholic Charities USA**, 1-800-919-9338, Hurricane Katrina, P.O. Box 25168, Alexandria, VA 22313-9788. You can donate at [www.catholiccharitiesusa.org](http://www.catholiccharitiesusa.org).

**Church World Service**, 1-800-297-1516, P.O. Box 968, Elkhart, IN, 46515. You can donate at [www.churchworldservice.org](http://www.churchworldservice.org).

**Convoy of Hope**, 1-417-823-8998, 330 S Patterson, Springfield, MO 65802. You can donate at [www.convoyofhope.org](http://www.convoyofhope.org).

**Ozarks Food Harvest**, [www.ozarksfoodharvest.org](http://www.ozarksfoodharvest.org). 100 percent of your donation will go to support the disaster relief efforts.

**The Salvation Army** is currently providing services to storm victims and first responders in the Gulf Coast states. [www.salvationarmyusa.org](http://www.salvationarmyusa.org)



## AGA Chapter Recognition Program

**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.

Our target goal remains 5,000 points and the reports to National for the first quarter of our program year have been submitted as follows:

<u>Area</u>	<u>Yearly Maximum Points</u>	<u>Points to Date</u>
Chapter Leadership, Planning & Participation	3,000	875
Education & Professional Development	4,000	450
Certification	4,000	0
Communications	3,000	2,124
Membership	3,000	25*
Community Service	2,000	0
Chapter Awards	<u>1,000</u>	<u>0</u>
Totals	<u>20,000</u>	<u>3,474</u>

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



Thanks!!

### THANK YOU!!!

Thanks to everyone who attended the planning meeting and the fall seminar meetings. The agenda and registration forms are included in the newsletter. Thanks to Jerry for organizing the seminar.

Thanks to Dr. Nichols for completing the history of the Ozarks Chapter and for submitting the Club Plans for the year.

Congratulations to Linda Charles for receiving honorable mention for the website at the National Convention.

Congratulations to Vicki Franke for the Chapter Recognition Award.

Thanks to Dr. Penny Clayton for planning our membership outreach program.

Thanks to all the board members for accepting their positions for the coming year and to all the members as we work collectively for the success of the Ozarks Chapter.



## TECHNOLOGY TIP OF THE WEEK >>>

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### **Copy down formulae to match entries in an adjacent column**

You have a formula that needs to be copied down to the cell in which the entries in an adjacent column end.

Select the cell that contains the formula and move the mouse pointer to the bottom right-hand corner of the cell. The pointer changes to a cross. This cross is known as the fill handle. Hold the left-mouse button down on the cross and drag down to as many rows as required: the formula copies into all required cells.

A shortcut is to double-click the fill handle. Excel copies down until it finds a blank in an adjacent column.

The shortcut works if there are entries in an adjacent column either to the left or to the right. If there are entries on both sides, it uses entries in the left-hand column.

This shortcut only copies down; it does not copy across. If there are already entries in the cells below, it stops before the first entry.

This method is most effective when you have to copy down to many rows.

### **Controlled copying across a worksheet**

When we copy cells across the screen with the fill handle, things can sometimes get out of control and we end up in column IV before we know it. A more easily-controlled alternative is Ctrl+r

Suppose we want to copy the contents of A4 to K4 and all the cells in between. Instead of dragging with the fill handle from A4: (1) Select cells A4:K4, perhaps by pressing Shift+Right arrow ten times. (2) Hold down Ctrl and press r.

A similar shortcut to copy down rather than across is Ctrl+d, but users generally ignore this and copy down by double-clicking on the fill handle. We cannot double-click on the fill handle to copy across.

### **Drawing Borders**

The normal way to add borders around a cell or range of cells is to select the cell or range, and then choose Format | Cells and use the Border tab. There is a quick shortcut you can use to actually "draw" borders around cells.

Take a look at the Borders tool on the Formatting toolbar. Click the down-arrow at the right of the tool and you'll see a number of different borders you can apply. At the bottom of the selections is a choice named "Draw Borders." Choose this, and the mouse pointer becomes a small pencil and the Borders toolbar appears.

Now you can just click and draw borders where ever you want them. The controls in the Borders toolbar allow you to specify what type of line you want, along with the line color. The pencil tool (which is selected by default when you choose to Draw Borders) is used for drawing borders, and the eraser tool is used to clear borders.

When you are done creating your borders, just dismiss the Borders toolbar. The mouse pointer returns to normal, and you can use Excel like you normally do.

Fourteenth Annual Fall Educational Seminar  
AGA Fall Workshop  
Sheraton Hotel & Convention Center  
Springfield, Missouri  
**Thursday, October 20, 2005**

7:30 - 8:00 am  
Registration

8:00 - 8:10 am  
Opening remarks

8:10 - 9:50 am  
Dr. Penny Clayton, CPA, CFE  
Drury University  
Topic: Ethical Awareness: What Accounting Professionals Should Know About Ethics

10:00 - 10:50 am  
Doug Pitt, President  
Service World Computers  
Topic: Latest Technology for the Business World

10:50 - 11:00 am  
Break

11:00 - 11:50 am  
Whitney Morrow, Vice-President of Treasury Services  
Commerce Bank  
Topic: Check 21 Processing, One Year Past

11:50 - 1:00 pm  
Lunch  
Bill Ingemi, Health & Wellness Instructor  
Chesterfield Family Center

1:00 - 1:50 pm  
Mark Grimm J.D.  
Gilmore and Bell  
Topic: Creative Financing for Local Governmental Entities

1:50 - 2:00 pm  
Break

2:00 - 2:50 pm  
Jerry Mitchell  
Springfield Greene County Park Board  
Topic: State Streamline Sales Tax. What is it? When will it Affect Me?

2:50 - 3:40 pm  
Lori Severson-Kross, CPA  
Elliott, Robinson and Company  
Topic: Am I Independent? As an Auditor, What can I Perform for My Clients Under the  
New Rules:

3:40 - 3:50 pm  
Break

3:50 - 4:40 pm  
Larry Ellison, CPA, CFE, CVA  
Rebecca Harmon  
Kirkpatrick, Phillips & Miller, CPAs  
Topic: SAS 99: What is Expected of Auditors? Of Clients?



**FOURTEENTH ANNUAL AGA FALL EDUCATIONAL SEMINAR  
SHERATON HOTEL & CONVENTION CENTER  
SPRINGFIELD, MISSOURI  
THURSDAY, OCTOBER 20, 2005  
REGISTRATION**

NAME: \_\_\_\_\_  
EMPLOYER: \_\_\_\_\_  
JOB POSITION/TITLE: \_\_\_\_\_  
WORK PHONE NO: \_\_\_\_\_  
E-MAIL: \_\_\_\_\_

_____ Ethics Only (2 hrs CPE)	\$30	Return by <b>October 13<sup>th</sup></b> to: Cindy Stein
_____ AGA Member	\$95	Greene County Courthouse 940 Boonville, Room 210
_____ Non-Member	\$150	Springfield, MO 65802

Please make checks payable to Ozarks Chapter of AGA

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**FOURTEENTH ANNUAL AGA FALL EDUCATIONAL SEMINAR  
SHERATON HOTEL & CONVENTION CENTER  
SPRINGFIELD, MISSOURI  
THURSDAY, OCTOBER 20, 2005  
REGISTRATION**

NAME: \_\_\_\_\_  
EMPLOYER: \_\_\_\_\_  
JOB POSITION/TITLE: \_\_\_\_\_  
WORK PHONE NO: \_\_\_\_\_  
E-MAIL: \_\_\_\_\_

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_____ AGA Member	\$95	Greene County Courthouse 940 Boonville, Room 210
_____ Non-Member	\$150	Springfield, MO 65802

Please make checks payable to Ozarks Chapter of AGA

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## You May Now Renew Your CPA License Online!

The Missouri State Board of Accountancy has introduced a new way to renew your CPA license-you can now renew online! To renew, you will need your online renewal PIN number and license number-both of which are located on the upper portion of your paper renewal form. Firm licenses are not yet ready for online renewal-but it is anticipated that they will be next year. If you have questions, please contact the Missouri State Board of Accountancy at 573-751-0012.

<https://renew.pr.mo.gov/>

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## CGFM CHAPTER PROMOTION

Do you know of anyone who is thinking about applying for the CGFM? If you do, tell them the AGA National office wants to help!

From September 1 until November 30, 2005 they are giving a discount of \$20 to CGFM applications received with the assistance of AGA chapters.

To receive the \$20 discount:

1. Your CGFM application form (completed form, \$85 application fee, and proof of bachelor's degree) must be received by the AGA Office of Professional Certification during the period of September 1 through November 30, 2005.
2. The application form must have the promotional phrase: "CGFM chapter promotion – Ozarks Chapter" written at the bottom of the form (under the source code). If the application is submitted online, the applicant must put that phrase in the last question: "How did you learn about the CGFM Program?"

Important notes:

- A full application fee of \$85 must be paid at the time of application. A \$20 check will be sent to the applicant by mail in January.
- The applicant must put the words "CGFM chapter promotion" AND the name of your chapter on the application form in order to receive the discount.
- It is preferable that the applications are submitted by the applicants themselves and not by the chapter. **The applicant does not have to be a chapter member to receive the discount.**
- The chapter that encourages the most applications during the three month period will also receive \$20 for each application that mentioned their chapter and 50 bonus chapter recognition credits per application!



**See you at the meeting!!!**