

Texas

Government Finance



Government Finance Officers Association of Texas Newsletter ~ December 2003

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WOW! *Where did November go?* This has been a busy month! The Holidays are here, most of us our winding up our audits, the New Year quickly approaches, and the cycle will soon start again. This is the work we love.

'Thank You' to everyone who helped out with the GFOAT Booth at TML in San Antonio. It was a huge success, and it could not have been accomplished without you. The Leadership team appreciates you! A very special thank you to Karen Rhodes for making sure that our backdrop was delivered and in place – it looked wonderful.



Many of you are having regular regional meetings, and I would like to encourage all regions to get together on a regular basis. Attending the regional meetings help me to better understand how much current events and activities affect us all so differently. I have managed to wrangle an invitation from several regions. In Beaumont I enjoyed a lively and productive session on Travel Policies. The different viewpoints made the discussion quite interesting, the company was great, and I especially enjoyed the tour of their downtown area, including some of the most beautiful Dance Halls I have ever seen. A special thank you to Max Duplant for a wonderful afternoon.

In Amarillo I was treated to a bountiful buffet at a ritzy downtown club while I enjoyed a dynamic presentation on the implementation of Senate Bill 2036, concerning the collection of past due utility accounts. I am proud of the progress this region has made on this issue - they are ready to go, have worked out most of the kinks, and I am thoroughly impressed. Thanks to Don Jennings for all of his hard work and perseverance in this area, and for making my visit to Amarillo an impressionable one. The fruits of his labor are in the technical report in this month's newsletter.

In Port Aransas, the Coastal Bend group was a lively and exciting group of dedicated professionals (as we all are). There was much discussion on various topics including rates for brush pickup, financial software systems, and the various services and opportunities available through GFOAT. I was honored to meet several Finance Directors that I had not met before, and it was very special to visit with Hector Hinojosa again. Thanks to Debra Keller for coordinating my visit, and for her efforts in organizing and rebuilding this group.

On December 12th, the Gulf Coast Group will have their monthly meeting where the topic will be "Christmas Reflections." Traditionally, the December meeting is a time to celebrate and savor the Holiday Season, and they have adopted a family of six children. Knowing this group as I do, I only wish I could be a "fly on the wall" in this family's home on Christmas morning. Thanks to Rhonda Young for organizing this opportunity to share the compassion of Christmas with those less fortunate.

One of my major goals as President is to attend at least one meeting in each region, and I am looking forward to visiting with YOU! Please let me know when your next meeting is scheduled, I would love to join you.

As I travel throughout the state, I've noticed that there is a '**membership growth opportunity**' for GFOAT. The Leadership Team will be challenged to create an innovative membership campaign at our next Board meeting, which we will share with you as soon as it's conceived. Be sure to let us know if you have any ideas. Thank you for allowing me to be your President. I appreciate the opportunity to serve you, and thank you for your continued relationship with GFOAT.

Life somehow magically changes during the holidays. Who can avoid the numerous reminders? Christmas music, Christmas themes on TV, Christmas decorations in the stores, the stack of catalogs coming in the mail, the reminders from charities, the Christmas cards - this season definitely departs from the regular routine. Christmas has its own meaning for each of us, but overall we become a kinder, gentler nation. As we reflect on God's blessings, let us also take a minute to reflect on how this season changes us personally. Consider your emotions, thoughts, and mood. If you could make a change in any of these areas, what would you change, and of those chosen changes, what would become permanent? Major changes are hard, but slight, subtle changes are easy. Let's each identify and make one change for the better.

Finally, as I wish you the special gifts of this season - *peace, hope, and love* – have a gift-wrapped, treat-packed, merry and bright, filled with delight kind of Christmas! *BE SAFE!* - *Cynthia*.

Collecting Delinquent Utility Accounts For Other Governments The Creation Documents of the Panhandle Revenue Recovery Association

Introduction

Sec. 402.910. of the Local Government Code did not exist until September 1, 2003. It carries the header, "AGREEMENTS WITH OTHER POLITICAL SUBDIVISIONS FOR COLLECTION OF PAST DUE UTILITY OR SOLID WASTE DISPOSAL SERVICE FEES." The language that follows states that a municipality operating a utility system (water, sewer, gas or electric) or providing solid waste disposal services may enter an agreement with another governmental unit for the collection of unpaid utility charges or solid waste disposal services fees.

The agreement **may** provide that a municipality:

(1) may refuse to provide utility service to a person if the person is past due on utility charges or solid waste disposal services fees owed to another party to the agreement; or

(2) may collect an amount equal to the past due utility charges or solid waste disposal services fees owed to another party to the agreement plus a service charge and provide the utility service the person requests.

The agreement **shall** provide for:

(1) the confidentiality of a person's utility or solid waste disposal account information and the prevention of disclosure to a person or other entity that is not a party to the agreement; and

(2) the apportionment of any authorized past due charges, fees, and service charges between the collecting entity and the entity to which the fees are owed.

Credit should be given to Don Jennings, Finance Director of Perryton for handling the crafting of the language and, more importantly, shepherding HB 2036 all the way through the legislative process.

The few hundred words of this new law don't do justice for the importance they carry for local governments. The short length of the bill also doesn't fully indicate the amount of brainstorming meetings, practical organizational issues to resolve and legal wordsmithing to be accomplished before interlocal agreements can embody the collection service authorized by SB 2036. Don has worked through his regional colleagues to construct and execute these legal documents. They have created the Panhandle Revenue Recovery Association (PRRA).

The work that has gone into PRRA documents has produced a good technical report this month of great instructional value. Interlocal agreements, by-laws and specific operating procedures are the hurdles to accomplish before any great idea can be transformed into structured operating procedures. Many brilliant conceptual ideas stumble or fail even when there is full agreement that a need will be met if only all the parties can work through those nasty details – where Ross Perot proclaims the devil resides.

Many regional meetings are taking place all over the state to determine the interest in forming cooperative programs such as the one in the Panhandle. In many instances, the local regional planning council is the logical starting point since regional cost-sharing and coordination is the purpose for the creation of the 24 COGs in the state. The PRRA offers an enormous kick-start for interested finance officers, and everyone should be interested. This issue is about revenue recovery. That means chasing after delinquent accounts and more money in the bank! The remainder of this article includes the instructional formation papers of the Panhandle Revenue Recovery Association.

PANHANDLE REVENUE RECOVERY ASSOCIATION INTERLOCAL COOPERATION CONTRACT

Effective as of the ____day of _____, 2003, the undersigned Local Government entities, all collectively referred to as the "Parties," enter into the following Contract:

ARTICLE ONE ORGANIZATION, POWERS AND DUTIES

1.01 NAME: The name of the interlocal agency created by this Contract is the "Panhandle Revenue Recovery Association" referred to in this Contract as "PRRA."

1.02 MISSION: The administrative agency, PRRA, is a consortium of local governments formed to exercise the authorities granted under Subchapter Z, Chapter 402.910, Texas Local Government Code and Section 364.0347, Texas Health and Safety Code to allow political subdivisions of the State to work together for the collection of past due utility or solid waste disposal services fees. The PRRA exists to allow each member government to work collectively through the PRRA to assist each other in the collection of past due utility or solid waste disposal service fees. This agency will enable members to better serve the population of the Panhandle area of the State of Texas, to further the mission of its respective Members, and to contribute to increased and improved efficiencies in the collection of unpaid utility or solid waste disposal fees for the benefit of the member cities and their residents (the Mission).

1.03 AUTHORITY: The Parties enter into this Contract pursuant to the Interlocal Cooperation Act, Government Code, Section 791.001, et seq, of the Texas Revised Civil Statutes, as amended. The Act authorizes, and the Parties agree, that they can cooperatively provide and achieve governmental functions and services by coordinating their efforts through this Interlocal Cooperation Contract, thereby avoiding duplication of expenses, conserving and coordinating the use of public funds, and assisting each other member in the collection of unpaid utility or solid waste disposal services fees.

1.04 GOVERNMENTAL NEEDS: The governmental entities which are Parties to this Contract and their public constituents need a means to ensure that, to the extent allowable and feasible, unpaid utility or solid waste disposal services fees are fully and promptly collected for the benefit of their public constituents. The Parties agree that there are valid governmental purposes served by implementing and operating the PRRA.

1.05 POWERS OF THE AGENCY: In addition to, and not in derogation of any other power granted by statute, or otherwise, PRRA shall have the following powers:

- a. To employ personnel, perform administrative and fiscal activities, enter into and enforce contracts in its own name, purchase goods and services and provide administrative services, all as necessary or appropriate to perform the Mission of PRRA;
- b. To designate, contract with or otherwise secure the services of one or more local governments to perform any or all of the services which PRRA could perform or which are necessary or appropriate to further the Mission of PRRA;
- c. Apply for and receive grants and other funding from governmental and private sources on the same basis as other "local governmental entities" as defined in Texas Government Code Subsections 791.003.(4), (A) and (B);

- d. Oversee implementation of, and manage PRRA; and
- e. Perform such other duties and exercise such other powers as may be necessary or appropriate to further the Mission of PRRA.

**ARTICLE TWO
MEMBERS**

2.01 MEMBERS: PRRA will have Members, which will initially be those Parties signatory to this Contract. Members must be local governmental entities as defined in Texas Government Code Subsections 791.003 (4), (A) or (B). Additional Members shall become parties to this Contract by execution of an Addendum to this Contract.

2.02 VOTING BY MEMBERS:

- a. Members shall be entitled to one vote on each matter submitted by the Board of Directors to a vote of the Members, and of those matters requiring approval of the Members, as set out in Article Three, Section 3.01 of this Contract. A Member's one vote shall be cast by the person serving in the highest executive and administrative position in a particular governmental entity or that person's designated representative (i.e., the mayor of a municipality, a county commissioner for a county or the executive director of an organization), collectively referred to as the "Chief Administrative Officer" in this Contract.
- b. A majority of the Members shall represent a quorum and a majority of those members present at a meeting at which a quorum is present shall be the act of the Members in determining the outcome of any matter on which a vote is taken.

2.03 DUES, ASSESSMENTS AND FEES:

- a. Members shall pay dues, whether annual or otherwise, at the discretion and approval of the Board of Directors. Such dues shall be assessed based on various factors, including, but not limited to, relative size of a particular Member, geographic locations, ability to pay and other factors that may cause the Board to vary the amounts of dues.
- b. The Members shall pay assessments as the Board of Directors, subject to Member approval, may from time-to-time levy for fixed and variable operating and capital costs of the PRRA.
- c. The Members shall pay fees as the Board of Directors, subject to Member approval, may from time-to-time assess to recover necessary costs of the PRRA.

2.04 TERMINATION OF MEMBERSHIP: Membership privileges may be terminated in two ways:

- a. a decision by not less than a seventy-five percent (75%) vote of the members present that a particular entity's continued Membership is not in the best interests of PRRA; or
- b. an affirmative action by a Member to withdraw, which withdrawal shall be effective immediately upon PRRA's receipt of the notice of termination.

2.05 EFFECT OF TERMINATION OF MEMBERSHIP: Termination shall not relieve the Member of any liability to the PRRA which arose or was incurred prior to the effective date of the termination of membership.

2.06 LOCAL CONTROL: Notwithstanding any other provision of this Contract, each Member shall retain sole control of the following:

- a. Conditions of service;
- b. Deposits required for service; and
- c. Billing practices and procedures (to exclude collection efforts once a final determination of delinquency has been made);

2.07 MEMBER OBLIGATIONS: To ensure the equitable implementation of the mission of the PRRA, each Member agrees to adopt and implement the following:

- a. Member agrees to adopt and implement the attached Member Practices and Procedures statement for all manners involving the implementation of the PRRA.
- b. Other such requirements as approved by the Board of Directors and that are directly necessary to the equitable implementation of the mission of the PRRA.

**ARTICLE THREE
DIRECTORS**

3.01 GOVERNANCE: The affairs of PRRA shall be managed by its Board of Directors; provided, however, that the affirmative action of the Membership as a whole shall be necessary to effectuate each of the following matters:

- a. Increasing or decreasing the size of the Board of Directors;
- b. Instigating or changing the dues of Members;
- c. Levying any financial assessment against Members;
- d. Negotiating and executing contracts as necessary to further the mission of the PRRA.
- e. Amending this Contract or any Bylaws of PRRA; and
- f. Dissolving PRRA.

3.02 DUTIES: The Board of Directors shall have the duty to establish and implement the PRRA, which shall include, but not be limited to the following duties:

- a. Negotiate, review and recommend for approval a contract with an Administrative Agent;
- b. Promote the exchange of services and information within the PRRA area;
- c. Provide expertise to the PRRA Members;
- d. Review and ratify reciprocal agreements as negotiated by Administrative Agent with prior approval of three (3) Board members;
- e. Facilitate the development of programs and services responsive to the needs of the PRRA members;
- f. If applicable, seek sources of funding for PRRA activities and apply for grants available to PRRA.
- g. As needed, review PRRA policies and procedures and make recommendations to the members to ensure secure, efficient, and continuous service to the Members;

- h. Adopt fees sufficient to ensure that the Mission of PRRA is adequately funded; and
- i. Perform such other duties, and exercise such other powers as may be deemed by the Board to be necessary or appropriate to carry out the governmental purposes the PRRA which might appropriately be performed by PRRA as a governmental entity.

3.03 NUMBER: The number of Directors shall be not less than seven (7).

3.04 ELECTION OF DIRECTORS:

- a. Directors shall be elected by the Members as terms expire or vacancies occur.
- b. Notwithstanding any other provisions of this Contract, the Administrative Agent shall have a non-voting representative Director on the Board of Directors.
- c. If requested by the Board of Directors, the Panhandle Regional Planning Commission shall designate an agent to hold an Ex-Officio position on the Board of Directors.

3.05 QUALIFICATIONS OF DIRECTORS: All Directors shall be the Chief Administrative Officer (or the Chief Administrative Officer's designated representative) of Members of PRRA. Termination of Membership for any reason will constitute an automatic resignation by any Director or Directors representing that Member.

3.06 TERMS OF DIRECTORS: The Members of the Board of Directors shall be elected to serve staggered terms of three (3) years, unless elected to fill the remaining term of a vacant position on the Board, and except as to the initial Directors.

3.07 MEETINGS: The Board of Directors shall meet at least semi-annually, or more often as needed, at such time and place as the Board may, from time-to-time decide. The Board Chairman or any four (4) or more Directors may call special meetings of the Board of Directors.

**ARTICLE FOUR
TERM**

4.01 TERM: This Contract shall continue in force and effect for a period of five (5) years from the date of this Contract and for successive five (5) year terms thereafter, unless sooner terminated; provided, however, that in the event Texas Government Code Section 791-001 (f) requires an annual renewal of this Contract, the Members shall be deemed to have elected to renew the Contract annually on the anniversary date of the Contract unless the Members decide to terminate the Contract by not less than a seventy-five percent (75%) vote of the Membership.

4.02 WITHDRAWAL: Notwithstanding Section 4.01 of this Contract, any Member may withdraw at any time from this Contract pursuant to Section 2.06 of this Contract.

**ARTICLE FIVE
GENERAL PROVISIONS**

5.01 CONSTRUCTION: This Contract shall be construed under, and in accordance with, the laws of the State of Texas, and all obligations of the Members and PRRA created by this Contract are performable in Potter County, Texas.

5.02 AUTHORIZATION: Each Member, by becoming a party-signatory to this Contract, represents and warrants to the other Members that its respective governing body has authorized and approved

the Interlocal Cooperative Contract represented by this Contract, that all required approvals have been obtained, and all prerequisites to the execution, delivery and performance of this Contract have been obtained by or on behalf of the Member.

5.03 STAFF: Any person employed or retained by PRRA who remains employed by a Member or other organization shall be subject to the personnel rules that apply to other employees of that Member or other organization.

5.04 SEVERABILITY: In the event any provision of this Contract is held to be illegal, invalid or otherwise unenforceable, that holding shall not affect any other provision of this Contract, and this Contract shall be construed as if the unenforceable provision had never been included in this Contract.

5.05 NOTICES:

a. Meetings of the Board of Directors of PRRA shall be subject to the same notice and posting provisions as are the meetings under the Open Meetings Act. Copies of notices of meetings of Members and Directors of PRRA shall be sent to the office of the Secretary of State of the State of Texas, and to the Directors and Members of PRRA.

b. Meetings of the membership shall be held only after at least three (3) days prior notice to the Members, except in the case of an emergency meeting, which may be held upon three (3) hours prior notice to Members. Any Member may waive notice prior to, during or after any meeting of Members.

c. Each Member shall give the Board of Directors, or the person designated by the Board, the Member's correct mailing address, telephone number, FAX number and contact person, and notices shall be deemed delivered when properly addressed (i) three days after the deposit of the notice into the United States Mail, or (ii) immediately upon confirmation of receipt of a FAX transmission. Each Member shall be responsible for conveying any changes in the information with respect to the Member's mailing, telephone, FAX, or contact person.

This Contract constitutes the entire contract between and among the Members with respect to the PRRA, and supersedes any prior understandings, whether written or oral, with respect to the PRRA.

By signing this agreement, the undersigned member certifies that it is accepting membership in PRRA, has received proper authorization to execute this agreement, and will comply with and participate in the governance of PRRA.

This Contract entered into as of the date first above written, by the undersigned Member:

[Signed By All Members]

PRRA ADMINISTRATIVE BYLAWS

The purpose of these sections is to provide standards and procedures to implement the provisions for recovery of unpaid and/or delinquent utility and solid waste disposal services fees by the Panhandle Revenue Recovery Association (PRRA).

PRRA shall apply the provisions of these sections to all individuals determined to have unpaid and/or delinquent utility and solid waste disposal services fees owed to members of the PRRA.

The PRRA shall hold meetings and conduct business in accordance with all applicable laws, and any procedures it may establish to discharge its functions. The PRRA shall set forth in writing any such procedures so established.

THE PRRA shall contract with a member jurisdiction or delegate to an administrative agency under its direction those functions appropriate to the daily conduct of the PRRA's business.

Definitions

The following words and terms, when used in this part, have the following meanings, unless the context clearly indicates otherwise.

Agency — The Panhandle Revenue Recovery Association (PRRA).

Administrative Agency – a public entity selected by the PRRA Board to implement and administer the business of the PRRA.

Board — The PRRA Board of Directors.

Board member — An individual elected or appointed to serve on the PRRA Board.

Complaint — A written charge alleging an unpaid utility or solid waste disposal service fee owed to a member of the PRRA.

Contested case — A proceeding, including, but not limited to, Board discussion and approval of final action regarding an instance where an individual or entity has been the subject of a complaint filed with the PRRA and the party of that complaint has presented compelling evidence disputing all or a portion of the complaint.

Hardship — A set of circumstances that warrants the board's consideration of waivers or special procedures.

Party — Each person named or admitted in association with a complaint as a party.

GENERAL PROVISIONS

(I) Powers and Duties of the Board.

- (a) **Functions and Composition.** The Board shall oversee and govern the administration of the functions of the PRRA. The Board shall formally elect a chairman, a vice chairman and a secretary from its members and may adopt such rules as it deems necessary for the orderly conduct and enforcement of its affairs. A majority of the Board shall constitute a quorum for the transaction of business. The Board shall keep records of all proceedings and actions by and before the Board. The Board is hereby authorized, empowered and directed to prescribe, amend and enforce all rules and regulations necessary to carry out the Contract.
- (b) **Administration.** The Board shall select and contract with an entity to serve as the Administrative Agency of the PRRA. The Board shall oversee and govern the actions and activities of the Administrative Agency as it regards the implementation of the mission of the PRRA. Included in such contract shall be a schedule of fees, dues, and assessments necessary for the administration and implementation of the Mission of the PRRA. The Board shall review such schedule prior to initial approval and shall also review the schedule on not less than an annual basis to determine if said schedule should be subject to changes. Once such schedule has been reviewed by the Board, the Board shall take formal action to approve and implement the schedule of fees, dues, and assessments equitably to all members and the Administrative Agency. The contract with

the Administrative Agency shall include a detailed Policies and Practices attachment. This Policies and Practices attachment shall specify the policies, practices, and procedures that the Administrative Agency shall employ to implement the mission of the PRRA. The Board shall review such attachment prior to initial approval and shall also review the attachment on not less than an annual basis to determine if said attachment should be subject to changes. Once such attachment has been reviewed by the Board, the Board shall take formal action to approve said attachment.

- (c) **Open Meetings.** The Board is subject to the open meetings law, Chapter 271, Acts of the 60th Legislature, Regular Session, 1967, as amended (Article 6252-17, Vernon's Texas Civil Statutes), and the Administrative Procedure and Texas Register Act, as amended (Article 6252-13a, Vernon's Texas Civil Statutes).
- (d) **Compensation of Board.** Members of the Board shall not receive any salary or any compensation whatsoever for their services.
- (e) **Liability.** Members of the Board of Directors and members of PRRA shall not under any circumstances be personally liable under or by reason of their execution of the PRRA Interlocal Cooperative Contract, directly or indirectly, for any damages to any persons or property caused by PRRA or by its failure to perform. PRRA will hold its individual Directors and individual members harmless for all liability, demands, claims, suits, losses, damages, causes of action, fines or judgments, including costs, attorneys fees and witness fees and expenses for any death or injury to persons or any property damage arising out of or in connection with PRRA's actions.

(II) Contested Cases

- (a) In the event that an individual or entity with an unpaid utility bill elects to contest delinquent charges, the Administrative Agency shall be notified immediately. Upon receipt of proper notice that an individual or entity is contesting the charges, the Administrative Agency shall notify the member who originated the complaint.
- (b) The member originating the complaint shall be the sole responsible party for resolving the contested charges, and shall by virtue of the execution of the Interlocal Contract indemnify and hold harmless the PRRA, the Administrative Agency, and the other members of the PRRA from any action arising as a result of the contested charges.
- (c) The member originating the contested complaint shall endeavor to resolve the complaint within thirty (30) days of receipt of the notice of a contested case.
- (d) During the time that the member and the subject of the complaint are resolving the contested case, neither the PRRA or the member currently providing service to the subject of the complaint shall take any further action to collect the delinquent amount or to suspend or terminate service based upon the delinquent amount involved in the contested case. Nothing in this provision shall be construed to prevent the member currently providing utility service from suspending or terminating service based upon non-payment of current utility bills.
- (e) No later than the expiration of thirty (30) days after the receipt of notice of the contested case, the member originating the complaint shall notify the Administrative Agency and the PRRA of the (1) resolution of the contested case or (2) that the contested case is still in the process of resolution.

- (f) Upon receipt of notice of the resolution of the contested case, the PRRA and the Administrative Agency shall take appropriate action to (1) remove the subject of the complaint from the database or (2) continue collection efforts in the agreed upon sum in accordance with the rules and By-laws of the PRRA.

Panhandle Revenue Recovery Association Member Practices and Procedures

By virtue of the execution of the Panhandle Revenue Recovery Association (PRRA) Interlocal Agreement, the undersigned Member agrees to implement the following Practices and Procedures in all respects for matters involving the mission of the PRRA.

In order for the PRRA to provide the maximum possible benefit to its Members, it shall be necessary for each member to agree to and implement these common practices and procedures. These practices and procedures are specifically created for the purpose of implementing the mission of the PRRA and shall not be construed or applied to any other areas of a Member's operational practices.

- I. Participation – Member agrees to fully participate and cooperate in the mission of the PRRA. This participation shall include, but is not limited to, timely and complete filing of Complaints for delinquent accounts and timely and complete collection of Delinquent Amounts using the full authority of the Member when such Delinquent Customers are located.
 - II. Submission of Delinquent Accounts – Member agrees to submit a Complaint for each Delinquent Account once such account has been delinquent for sixty (60) days, is greater than the minimum delinquency amount, and Member has reasonable knowledge that the Delinquent Customer is no longer a resident of the Member's jurisdiction.
 - III. Minimum Delinquency – Member agrees that any Delinquent Account of more than five (\$5) dollars shall be submitted to the PRRA when the conditions of Item II above have been satisfied.
 - IV. Review of Accounts – Member agrees that a designated employee will, at a minimum, access and use the PRRA on-line database to review each new utility or solid-waste account not sooner than seventy-five (75) days and not later than ninety (90) days from the date service was granted.
 - V. Collection of Delinquent Accounts – Member agrees to implement its local collection policy, including suspension or termination of service, to assist in the collection of an identified Delinquent Account owed to a PRRA member. Member agrees to pursue the collection of such an account as if the Member were collecting a delinquent amount owed to itself.
 - VI. Required Information on New Accounts – each Member shall secure the required information as described in the format approved by the PRRA Board for each new utility or solid waste customer.
 - VII. Use of Forms – each Member shall use the forms provided by the Administrative Agency in all activities regarding the implementation of the mission of the PRRA. However, nothing in this shall prevent a Member from using a locally approved form so long as the information necessary for the function of the PRRA is contained in the locally approved form.
 - VIII. Reporting – each Member shall report delinquent accounts (complaints), payments received, and new accounts in the format approved by the PRRA Board.
- IX. Impartiality – each Member shall agree to not provide special dispensation, negotiation, or other favorable consideration to a subject of a complaint. The subjects of these complaints have been found to be delinquent in the payment of utility or solid waste disposal services bills to a fellow member and it is necessary to strictly abide by the PRRA's rules and practices to ensure that each member has the best chance possible to recover delinquent amounts.
 - X. Other – each Member agrees to adopt such other common practices and procedures as may be adopted and approved by the PRRA Board of Directors when such practices and procedures are necessary for the successful implementation of the PRRA mission.

INTERLOCAL GOVERNMENTAL COOPERATION CONTRACT FOR PROFESSIONAL SERVICES

AGREEMENT FOR SERVICES

WHEREAS, this Contract is made and entered into this the ____ day of _____, 2003 by and between the Panhandle Revenue Recovery Association acting by its duly authorized Chairman, after obtaining approval of its governing body authorizing this contract and the PANHANDLE REGIONAL PLANNING COMMISSION (PRPC), a political subdivision of the State of Texas organized under Chapter 391 of the Texas Local Government Code, acting by its duly authorized Executive Director; and,

WHEREAS, both parties to this Contract are local governments as defined in Chapter 791 of the Texas Government Code, and this Contract is entered into pursuant to the provisions of said Code which is commonly referred to as The Interlocal Cooperation Act; and,

WHEREAS, PRPC is agreeable to providing services and professional expertise needed by the Panhandle Revenue Recovery Association to assist the Association in the implementation of its stated mission under the following terms and conditions:

NOW, THEREFORE PRPC agrees to provide the following described professional services to the Panhandle Revenue Recovery Association:

SCOPE OF SERVICES

Assist the Panhandle Revenue Recovery Association by providing the Association with the professional services necessary to serve as the designated Administrative Agency. This will include the following general activities:

A. Office of Record:

Provide an "Office of Record" for the PRRA. This will include, but is not limited to, the provision of the following specific activities:

- Receipt and processing of mail
- Provision of telephone access
- File management and storage
- Electronic record management and storage
- Meeting location
- Record-keeping
- Financial management and reporting
- Regulatory management and reporting

Prepare and host PRRA meetings, including:

- Open Meetings compliance
- Member notification
- Distribution of agendas
- Maintenance of meeting records

- B. Administrative Agency
- Routine Administration of PRRA activities
 - Data Entry
 - Data Management
 - Database Management
 - Web-site hosting
 - Customer Support
 - Development of internal policies and procedures as needed and approved by Board
 - Reporting (semi-annually) on PRRA activities. Including:
 - # of database entries
 - total delinquency amount in system
 - total delinquency amount recovered
 - web activity
 - Provision of all personnel needed to implement the PRRA mission
 - Preparation of policies and procedures
 - Preparation of fee, assessment and dues schedule
 - Attend Association Board meetings

SPECIFIC REQUIREMENTS

The PRPC shall prepare and submit to the PRRA Board of Directors a comprehensive Policies and Procedures attachment covering the actual implementation of the PRRA mission and a proposed Fee Schedule attachment covering the suggested fees, assessments, and dues necessary to the operation of the PRRA. These submissions shall be reviewed and approved by the PRRA Board of Directors prior to the initiation of any activities by the PRPC on behalf of the PRRA.

TIME OF PERFORMANCE

The PRPC agrees to provide the services described in the foregoing paragraphs for a period of two years from the date of execution of this contract. This contract shall renew at the end of the two years for subsequent two year periods unless written notice of termination or amendment is provided no less than sixty (60) days prior to the end of the respective two year period.

COMPENSATION

In consideration of the services described in the foregoing paragraphs to be rendered by PRPC to the Panhandle Revenue Recovery Association, the Panhandle Revenue Recovery Association agrees to make the following payment to the PRPC:

1. Service Charge – the PRRA agrees that the PRPC shall be entitled to the receipt of a service charge for each delinquent account actually collected. The amount of the service charge shall be reviewed and fixed by the PRRA Board of Directors from time to time as stipulated in the PRRA By-laws.
2. Assessment – the PRRA agrees that the PRPC shall be entitled to any one-time assessments as such may be approved and implemented by the Board of Directors. The amount of any assessment shall be fixed by the PRRA Board of Directors from time to time as is necessary and in accordance with the PRRA Bylaws.

TERMINATION CLAUSE

The Panhandle Revenue Recovery Association and the PRPC enter into this agreement with the understanding that the contract will remain in full force and effect for the duration of the twenty-four (24) month period specified in Section II TIME OF PERFORMANCE. However, either the Association or the PRPC may terminate this contract in its entirety by providing the other party written notice of termination

thirty (30) days prior to the effective date of termination. Payment will be on a pro-rata basis up to the date of termination of this contract. The PRPC shall deliver to the Association all products, reports, and working documents developed on behalf of the Authority prior to the termination date.

GENERAL PROVISIONS

It is expressly understood and agreed by the parties hereto that they are independent contractors; and that nothing contained herein should be construed as giving rise to a partnership or joint venture.

PRPC shall maintain fiscal records and supporting documentation for all expenditures of funds made under this Contract in a manner that conforms to OMB Circular A-87, the Management Standards, and this Contract. PRPC agrees to comply with the retention and custodial requirements for records as set forth in Attachment C of OMB Circular A-102, as supplemented by Section 5.154 of the Management Standards.

PRPC shall give the Comptroller General of the United States, the Auditor of the State of Texas, the auditor of the Panhandle Revenue Recovery Association, or any of their duly authorized representatives, access to and the right to examine all books, accounts, records, reports, files, and other papers, things, or property belonging to or in use by PRPC or pertaining to this Contract. Such rights to access shall continue as long as the records are retained by PRPC and PRPC agrees to maintain such records in accessible location.

PRPC shall fully comply with all relevant provisions of: Equal Employment Opportunity laws, Civil Rights Act of 1964, Section 109 of the Housing and Community Development Act, and Section 3 requirements regarding employment, training, and business opportunities.

PRPC and no official or employee thereof shall have any personal financial interest, direct or indirect, in this Contract; and PRPC shall take steps to assure compliance.

EXECUTED this ____ day of _____, 2003.

PANHANDLE REGIONAL PLANNING COMMISSION

By _____

Panhandle Revenue Recovery Association

By _____

**PRPC – PRRA Interlocal Cooperation Contract
For Implementation of PRRA Mission and Operation as
Administrative Agency**

Attachment 1 – Policies and Procedures

The purpose of this Attachment is to outline the actual practices, policies and procedures that will be employed by the PRPC to implement the mission of the PRRA.

Section 1 – Definitions

Complaint – standardized information provided to the Administrative Agency by a member of the PRPC containing the necessary information to enter an unpaid account into the system for collection purposes. Necessary information shall include: amount owed, date of initial delinquency, date of final delinquency, date of last payment received, identifying information on subject of complaint, last service address.

System – shall be defined as the collection of databases, information, and supporting documentation maintained regarding complaints.

Finally Delinquent – an account shall be finally delinquent on the 60th day after payment was due. All accounts in a Member's jurisdiction that reach final delinquency shall be the subject of a complaint.

Delinquent Amount – the delinquent amount shall be calculated by taking the total amount owed less the amount of any deposit. The result shall be the delinquent amount for collection by the PRRA.

Minimum Delinquency – No action will be taken by the PRRA for finally delinquent accounts with a delinquent amount of less than five (\$5) dollars.

Section 2 – Procedure

Initiation of Entry into System

- 1.0 – PRRA Member determines that customer is finally delinquent in the payment of a valid utility or solid waste disposal services bill
- 1.1 – Member completes a complaint form on the customer and transmits via U.S.P.S. to the Administrative Agency
- 1.2 – Complaint form is received and logged at the Administrative Agency
- 1.3 – Folder is prepared on subject of complaint, original of complaint filed in folder
- 1.4 – Information on complaint form entered into master database. Entry noted in folder
- 1.5 – 1.9 reserved

Function of System

- 2.0 – after entry into the master database, the electronic systems shall upload the name of the subject of the complaint, amount owed (plus any approved fees), and name of PRRA member into a restricted on-line database
- 2.1 – restricted database shall be available under password controlled conditions for viewing by authorized employees of PRRA members
- 2.2 – Personally identifying information other than that eligible for release under the Public Information Act provisions shall not be maintained on the secure database. All such information shall reside only in the master database and the individual complaint folder for each delinquent account

2.3 – 2.9 Reserved

Process

- 3.0 – No sooner than 75 days nor later than 90 days after a new utility or solid waste disposal account is activated, the appropriate designee of each respective PRRA member shall access the secure database and compare the listing of new accounts to a query of the secure database for possible matches.
- 3.1 – Should a possible match be located, the designee shall contact the Administrative Agency for confirmation that the new account is in fact held by the subject of a complaint from another PRRA member.

3.1.1 – Should a match not be confirmed or the name of the new account holder not be found in the database, then such shall be noted by the member with the new customer and no further action is required.

3.2 – Should a match be positively confirmed, the Administrative Agency shall transmit via facsimile a summary of the delinquent charges owed to a PRRA member along with the additional fees owed by the subject of the complaint to the member holding the new account

3.3 – Upon receipt of the information verifying the total amount owed by the new account holder, the member with the new customer shall add such total amount to the next utility or solid waste disposal bill owed by the new customer. In addition, a notice provided by the Administrative Agency shall be mailed to the new customer explaining the process, authority, appeal process, and purpose of the additional charges.

3.4 – Appeal/Contested Case – should a new customer submit to the Member a completed Notice of Appeal, a contested case as defined in the PRRA Bylaws shall be initiated. During such time that the contested case is being resolved, the customer shall continue to pay all current utility bills or shall be the subject of an additional complaint. No attempt will be made to collect delinquent amounts or fees until such time as the contested case process is completed.

3.5 – 3.9 Reserved

Recovery

4.0 – Should the new customer pay the current utility bill plus the additional delinquent amounts and fees, the Member shall deposit said payment in the customary manner.

4.1 – After the current and delinquent amounts and fees are deposited, the Member shall, within five (5) business days, remit an amount equal to 75% of the delinquent amounts plus the total fee currently in effect to the Administrative Agency along with information clearly noting the name and identifying information of the subject of the complaint.

4.2 – The Member shall retain 25% of the delinquent amount owed by the subject of the complaint as compensation for handling the transaction and collection. No further action by the Member is necessary at this point.

4.3 – Should the new customer submit no payment or pay an amount less than the total of the delinquent amount owed, current amount owed, and the assessed fee, the Member shall begin an attempt to collect or interrupt service in accordance with the Member's own practices and procedures. Partial payment shall not stop collection attempts or service interruptions unless approved by the Administrative Agency and/or the PRRA Board.

4.3.1 – Payments totaling less than the total of the delinquent amount owed, current amount owed, and the assessed fee shall first be applied by the Member to the current amount owed. However, nothing in this provision shall be construed to prevent or delay the further attempt to collect or to interrupt service to the new customer.

4.3.2– Should the new customer fail to make full and total payment and then become finally delinquent on the current utility or solid waste disposal account, the Member shall

prepare and file a complaint with the Administrative Agency detailing the amount of delinquent utility and solid waste bills owed to the Member.

4.4 – 4.9 Reserved

Removal from System

- 5.0 – Upon receipt of past due amounts and fees from a Member, the Administrative Agency shall deposit the funds and immediately begin the process to remove the subject of the complaint from the system.
- 5.1 – A photographic copy of the remittance shall be placed in the subject’s permanent file.
- 5.2 – The Administrative Agency shall remove the subject from the Master Database and note same in the subject’s permanent file.
- 5.3 – Upon completion of 5.1 and 5.2 above, the subject shall be considered in good standing and shall be removed from further action on the original complaint.
- 5.4 – Upon completion of 5.1 and 5.2 above, the Administrative Agency shall remit an amount equal to 75% of the delinquent amount owed to the Member filing the complaint.

5.5 – 5.9 Reserved

Section 3 – Member Requirements

In order for the PRRA to provide the maximum possible benefit to its Members, it shall be necessary for each member to agree to and implement certain common practices and procedures. These practices and procedures are specifically created for the purpose of implementing the mission of the PRRA and shall not be construed or applied to any other areas of a Member’s operational practices.

- 1.0 – Required Information on New Accounts – each Member shall secure the required information as described in the format approved by the PRRA Board for each new utility or solid waste customer.
- 2.0 – Use of Forms – each Member shall use the forms provided by the Administrative Agency in all activities regarding the implementation of the mission of the PRRA.
- 3.0 – Reporting – each Member shall report delinquent accounts (complaints), payments received, and new accounts in the format approved by the PRRA Board.
- 4.0 – Impartiality – each Member shall agree to not provide special dispensation, negotiation, or other favorable consideration to a subject of a complaint. The subjects of these complaints have been found to be delinquent in the payment of utility or solid waste disposal services bills to a fellow member and it is necessary to strictly abide by the PRRA’s rules and practices to ensure that each member has the best chance possible to recover delinquent amounts.

5.0 – 9.0 Reserved

PRRC – PRRA Interlocal Cooperation Contract For Implementation of PRRA Mission and Operation as Administrative Agency

Schedule 1 (Fees, Dues, and Assessments)

The following fees, dues, and assessments are currently in effect for the implementation of the PRRA Mission.

Fees shall be defined as a cost assessed against the subject of a complaint that are above and beyond the amount in default as alleged in a complaint. Such amounts are only recoverable from the subject of a complaint and not from any member of the PRRA.

FEES: \$25.00 – a fee of \$25.00 shall be added to the amount of a complaint as an attempt to recover the actual cost of administering and implementing the mission of the PRRA.

Dues shall be defined as a cost assessed to a member of the PRRA. Such amounts are intended to support the continued and future maintenance and operation of the PRRA and are intended to be assessed at the discretion of the Board of Directors.

DUES: – dues are not established at this time. It is the intent of the Board that the PRRA will be self-supporting through fees and percentages of collections once initial start-up costs are recovered.

Assessments shall be defined as one-time or special purpose charges assessed by the Board to the members of the PRRA. Typical examples of assessments would include: start-up capital, equipment upgrade/purchase, etc.

ASSESSMENT: All members will be assessed an initial amount as a condition of membership. The initial assessment shall be based upon the population of the member jurisdiction. This initial assessment is as follows:

Members with population of 5,000 or greater	- \$500.00
Members with population of less than 5,000	- \$150.00

Unless reauthorized by the Board, this will be a one-time assessment. Proceeds from this assessment shall be used to help defray the start-up costs of the PRRA, including such software and hardware items as shall be necessary.

Conclusion

Intergovernmental cooperation has many benefits and has shown to be the responsible avenue to take when dealing with many practical problems. The most recent example has been demonstrated in the Panhandle to tackle the problem of losing money in a utility system when individuals leave the city with unpaid bills. In many cases the bad debtors move within the same region. The law now allows governments to collect these utility debts on behalf of each other. Electronic technology has advanced to the point of making the tools economical and relatively easy to implement. This technical report includes the language for the legal documents needed for the creation and execution of the governmental relationships, including many of the practical administrative procedures.

End Note

The North Central Texas Council of Governments hosted the Finance Roundtable on December 12, 2003 where Don Jennings presented these documents. There is a strong indication that the NCTCOG will be assisting cities in their region to implement a revenue recovery program similar to the one underway in the Panhandle. These technical documents are offered in this report as an encouragement to other cities in the state to replicate Don’s Panhandle success story.

National Center for Civic Innovation Government Performance Reporting Demonstration Grants

With support from the Alfred P. Sloan Foundation, the National Center for Civic Innovation has launched the Government Performance Reporting Demonstration Grants Program. The aim of this three-year initiative is to encourage local and state governments to apply the criteria specified in the Governmental Accounting Standards Board's (GASB) Special Report, *Performance Reporting: Suggested Criteria for Effective Communication*. Consult www.seagov.org for a full description of the criteria and a copy of the report.

To encourage a wide range of participation, approximately 30 governments will be awarded grants of about \$30,000 to assist them in preparing two annual reports on performance using some or all of the GASB Suggested Criteria. Preference will be given to jurisdictions that will meet all or a large number of the GASB Suggested Criteria. Grant recipients will be expected to communicate performance data to their constituents, and assess the influence and effectiveness of their reports.

Grants will be awarded on a staggered basis after applications are received and reviewed by a selection panel comprised of individuals with expert knowledge or experience with citizen-based government performance measures. **The deadline for submitting grant applications has been extended to March 31, 2004.**

Grants will provide important recognition to the state and local governments that are selected, identifying them as innovators and trailblazers in performance measurement. GASB SEA staff will be available to grantees to provide expert technical assistance. All grant recipients will have access to reports, information on best practices, lessons learned and other developments through special e-mail lists and web communications.

Who is Eligible

Any U.S. state or general-purpose local government may apply, and some special-purpose entities, such as school districts, transportation authorities and regional water or sewer districts or authorities, may be considered. They must agree to:

- Prepare and promulgate at least two annual performance reports during the next three years, applying some or all of the Suggested Criteria
- Release their annual performance reports to their constituents within six months of the end of their fiscal year
- Modify the second year report based on feedback from citizens and other users of the first year report
- Submit brief quarterly progress reports that can be shared with other grantees
- Submit a brief final report describing what was learned from the process; recommendations to others who want to experiment with performance reporting; an assessment of the Suggested Criteria, including the extent to which they were found to be helpful in preparing a performance report that communicates to citizens, and how, if at all, the criteria should be modified; a description of how citizens were involved in the process and an evaluation of this involvement; and whether the government intends to continue preparing performance reports for its citizens and why or why not
- Serve as a resource for other governments that want to initiate or improve their performance reporting

For More Information

www.nationalcenterforcivicinnovation.org.

GASB SUGGESTED CRITERIA*

1. The purpose and scope of the report should be stated clearly. The statement of scope should include information about the completeness of the report in its coverage of key, major, or critical programs and services.
2. The report should clearly state the major goals and objectives of the organization and the source for those goals and objectives.
3. The report should include a discussion of the involvement of citizens, elected officials, management, and employees in the process of establishing goals and objectives for the organization.
4. Performance information should be presented at different levels (layers) of reporting. The relationship between levels of available performance information should be clearly communicated and should include how the user can find information at the different levels reported.
5. The report should include an executive or management analysis that objectively discusses the major results for the reporting period as well as the identified challenges facing the organization in achieving its mission, goals, and objectives.
6. The report should focus on key measures of performance that provide a basis for assessing the results for key, major, or critical programs and services; and major goals and objectives of the organization. Therefore, an external performance report should be concise, yet comprehensive in its coverage of performance.
7. The report should contain information that readers can use to assess the reliability of reported performance information.
8. Reported performance measures should be relevant to what the organization has agreed to try to accomplish and, where possible, should be linked to its mission, goals, and objectives as set forth in a strategic plan, budget, or other source.
9. Reported performance information should include information about resources used or costs of services. It also could report performance information relating cost to outputs or outcomes (efficiency measures).
10. Citizen and customer perceptions of the quality and results of major and critical programs and services should be reported when appropriate.
11. Reported performance information should include comparative information for assessing performance, such as to other periods, established targets, or other internal and external sources.
12. The report should include a discussion of identified external and internal factors that have had a significant effect on performance and will help provide a context for understanding the organization's performance.
13. Reported performance information should be aggregated or disaggregated based on the needs and interests of intended users.
14. Reported performance measures should be consistent from period to period; however, if performance measures or the measurement methodology used is significantly changed, that change and the reason(s) for the change should be noted.
15. The availability of an external report on performance and how to obtain that report should be widely communicated through channels appropriate for the organization and intended users. Performance information should be communicated through a variety of mediums and methods suitable to the intended users.
16. Performance information should be reported on a regular basis (usually annually). The reported information should be made available as soon after the end of the reporting period as possible.

*Excerpts from the Governmental Accounting Standards Board's (GASB) Special Report, *Performance Reporting: Suggested Criteria for Effective Communication*. Consult www.seagov.org for a full description of the criteria and a copy of the report.

GASB Issues Statement on Asset Impairment and Insurance Recoveries

Norwalk, CT, November 18, 2003—The Governmental Accounting Standards Board (GASB) has published Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, that requires governments to report the effects of capital asset impairment in their financial statements when it occurs. The guidance also enhances comparability of financial statements by requiring all governments to account for insurance recoveries in the same manner.

In reflecting on the impact of Statement 42, GASB Project Manager, Roberta E. Reese, stated "Because capital assets are long-lived, they are exposed to various risks, including the risk of diminished service utility that is caused by unexpected events or circumstances. This Statement will ensure that government financial statements report this loss of service utility when it occurs, rather than over the remaining useful life of the capital asset."

The Statement requires governments to evaluate major events affecting capital assets to determine whether they are impaired. Those events include physical damage, changes in legal or environmental factors, technological changes or obsolescence, changes in manner or duration of use and construction stoppage.

Impairment will be measured using methods that are designed to isolate the cost of the capital asset's service capacity that has been rendered unusable by impairment.

The guidance includes several disclosure requirements that will assist users of financial statements in understanding the nature and impact of impairment of capital assets. Disclosures are required for impairment losses that are not evident from the face of the financial statements, for impaired capital assets that are idle and for insurance recoveries that are not evident from the face of the financial statements.

During the research and development of this Statement, the GASB benefited from collaboration with the Public Sector Committee of the International Federation of Accountants as they also pursued development of standards for impairment of assets.

Statement 42 is effective for fiscal years beginning after December 15, 2004. The Statement may be ordered by telephoning the GASB Order Department at 800-748-0659.



New Members

- Jeri Norris, Treasurer, City of Oak Ridge North.
- Ann Fuller, Neighborhood Planner, City of Mesquite.
- Jim McCoy, Chief Financial Officer, Fort Worth ISD.
- Patricia Phipps, Finance Officer, City of Friona.
- Juanita Carubajal, Controller, San Antonio Water System.
- Alberta Barrett, Finance Director, Harker Heights.
- Christopher Deaver, Finance Director, City of Lockhart.

Making Changes

- Monika Arris from Financial Analyst to Senior Financial Analyst, Collin County.
- Brady Snellgrove, Finance Director, City of Wylie has announced his retirement in January 2004.

Prepare Now For Awards Programs in 2004

The holidays are upon us, which among other things generally means attention is turned to winding up the annual audit as well as some needed family time. But in just a few short weeks the gates will open for 2004 to come rushing with Spring Conference riding high on the wave. Several important items will be on the business agenda for the April 25 membership meeting at the conference. Be thinking about these things now and plan to be active immediately after the holidays.

Board elections. President Alexander will announce a nominating Committee in January. Be thinking about suggestions for officers. A new Treasurer and At-Large member will be selected as well as the President-Elect.

We will have awards for 1) Distinctive Innovations, 2) Outstanding Service Award and 3) the Lewis F. McLain, Jr. Ethics in Leadership Award. Check www.gfoat.org for application forms, instructions and deadlines.

Conference Planner 2004

- **Public Funds Investment Act training** conducted by the **Center For Public Management, UNT**. For online registration or more information, contact Corrine Steeger at 940-369-7843 or go to www.unt.edu/cpm. Dates/Location/PFIA Hours of Credit listed below:
 - January 23, 2004 Amarillo (5).
 - February 5-6, 2004 Waco (10).
 - February 26-27, 2004 Arlington (10).
 - March 2-3, 2004 El Paso (10).
 - June 7-8 Arlington (10).
 - August 26-27, 2004 Arlington (10).
- **TML Public Finance Investment Act Training**, Houston, January 22-23, 2004.
- **Bond Buyer Texas Finance Conference**, Austin, February 2-3, 2004.
- **TML Budgeting in Texas Cities Workshop**, Austin, March 4, 2004.
- **TML Goal Setting, Strategic Planning Workshop**, Austin, March 5, 2004.
- **TML William "King" Cole Series - Session II**, Austin, April 9, 2004.
- **NLC Local Government Finance for Elected Officials**, San Antonio, April 22-24, 2003.
- **GFOAT Spring Conference**, Austin, April 25-27, 2004.
- **TML Economic Development/Smart Growth Workshop**, Austin, May 6, 2004.
- **TML Hotel/Motel Tax Development Projects**, Austin, May 7, 2004.
- **Southwest School of Government Finance**, Lubbock, May 18-20, 2004.
- **GFOA US & Canada Annual Conference**, Milwaukee, WI, June 13-16, 2004.
- **TML Legislative Outlook for 2005**, Austin, June 25, 2004.
- **Municipal Advisory Council**, San Antonio, October 13-15, 2004.
- **TML Annual Conference**, Corpus Christi, October 27-30, 2004.
- **GFOAT Fall Conference**, Galveston, November 17-19, 2004.
- **GTOT Winter Conference**, San Antonio, December 13-15, 2004.

Conference Planner 2005-07

2005

- Bond Buyer February
- GFOAT April 2005 Canceled for GFOA National *
- SWSGF May (usually 3rd week M-F) Lubbock
- GFOA June 26-29, 2005 San Antonio*
- MAC October (usually 3rd week)
- TML October 26-29, 2005 Grapevine Opryland
- GFOAT November 15-18, 2005 DFW Area (bids being prepared).
- GTOT December 12-14, 2005 San Antonio Westin Riverwalk.

2006

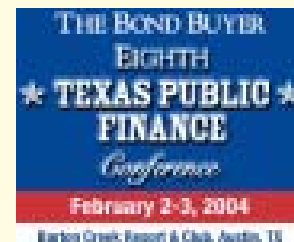
- Bond Buyer February
- GFOAT April 2-4 or 23-25, 2006 (Hotel re-bid.)
- GFOA May 7-10, 2006 Montreal, Canada
- SWSGF May (usually 3rd week M-F) Lubbock
- MAC October (usually 3rd week)
- TML October 25-28, 2006 Austin
- GFOAT San Antonio Nov 8-10, 15-17, 2006 (bids are out now).
- GTOT December (1st or 2nd week)

2007

- Bond Buyer February
- GFOAT April 22-24, 2007 (new Hilton?)
- SWSGF May (usually 3rd week M-F) Lubbock
- GFOA June 10-13, 2007 Anaheim, CA
- TML November 7-10, 2007 Dallas
- GFOAT October 17-19, 2007 Corpus Christi (Omni unless new hotel built by then).
- MAC October (usually 3rd week)
- GTOT December (1st or 2nd week)

Note: there are two main purposes for this calendar: 1) to provide the GFOAT membership information for advance planning and 2) to avoid scheduling conflicts with our colleagues that provide finance related training. Some of these dates are tentative and may be changed once hotel bids and contracts are formalized.

Also, please note that the GFOAT has made the decision to not have a Spring Conference in 2005 due to the closeness of the national GFOA conference, the work involved by our state organization and our desire to encourage everyone to attend a national conference - especially those who might not otherwise have opportunities to attend a national conference.



<http://www.tfconferences.com/conferences/BBTX04/gfoat.html>

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SILVER

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MAXIMUS, Inc.
Padgett Stratemann & Company, LLP
Patterson & Associates
Reed, Stowe & Yanke, LLC
SouthTrust Bank
SunTrust Leasing Corporation
TML Intergovernmental Risk Pool

Career Opportunities

City of Denton - Management and Budget/Accounting - Senior Accountant.

<http://www.cityofdenton.com/pages/jobs.cfm>. Closing Date: 1/24/04. Salary: \$4,262-\$4,735/mo. · Administers and coordinates activities of the General Fund operations, which includes developing, monitoring, enhancing, and maintaining all integrated functions of the Accounting and Project Accounting Systems · Performs professional accounting tasks such as maintaining and preparing monthly, quarterly and annual financial accounting records, including sales tax and other reports · Prepares statements for the Comprehensive Annual Financial Report as it relates to the general fund at the end of the year and project cost accounting ADA/EOE/ADEA Closing Date: Open Until Filled. BBA or related field with an emphasis in accounting with four years experience in accounting or finance with one year of supervisory experience OR · MBA or related field with an emphasis in accounting and two year in accounting or finance. Resumes can be mailed to: City of Denton, HR Dept., 601 E. Hickory, Suite A, Denton, TX 76205 or email resume to hr@cityofdenton.com. For more information, contact 940.349.8340. www.cityofdenton.com.

City of Rowlett - Sr. Accountant.

www.ci.rowlett.tx.us. Closing Date: 12/31/03 Salary: \$3,456.26 per month Bachelor's Degree with major course work in accounting. Five years of full-time accounting experience. Governmental accounting experience preferred. Thorough knowledge of financial analysis, methods of budget analysis and control and accounting theory, practices and procedures. Ability to create and maintain complex spreadsheets in MS Excel. Working knowledge of MS Office and various governmental financial reporting systems. Ability to research information and prepare financial reports. Ability to communicate clearly, thoroughly and accurately, both verbally and in writing. Ability to work and communicate effectively with other City employees, management and the public. Skill in using the IBM AS/400 system in financial application and Cognos experience preferred. Must have a valid Texas driver's license with an acceptable driving record. Will work 8:00 a.m.-5:00 p.m., Monday through Friday. Ability to work beyond normal working hours as needed. Other duties as may be assigned. Applications are available on-line at: ci.rowlett.tx.us under employment opportunities. EOE M/F/H. Human Resources City of Rowlett 4004 Main St. Rowlett, TX 75088

City of Carrollton - Accountant III.

www.cityofcarrollton.com. Closing Date: 1/7/04 Salary: \$50,000 - DOQ. Responsible for planning, organizing and directing the Accounting Division. Recommends and participates in the development and administration of the Accounting Division's fiscal and budgetary policies; coordinates assigned activities with other City departments and outside agencies; and provides highly responsible and complex administrative support to the Controller. Responsible for ensuring that all financial mainframe transaction control tables are operating correctly; supervise the processing of financial transactions; compiles and develops financial transactions, compiles and develops financial statements. Organizes and directs an efficient administration for the payroll, reconciliation and general accounting functions of the Accounting Division. · Coordinates Accounting Division activities with those of other departments and outside agencies and organizations. Coordinates meetings with City departments dealing with accounting procedures, handling problems and

streamlining information. Analyzes data submitted by departments for accounting transactions and addresses abnormalities or departures from policy with appropriate levels of City staff. · Establishes, reviews and coordinates procedures to provide maximum cost/benefit for the organization. · Assist in the development and administration of the Accounting division budget; directs the forecast of additional funds needed for staffing, equipment, materials and supplies. Assisting in the preparation and justification of budget estimates, work programs and supporting data for Accounting Division. · Supervises the keeping of financial records for the city. · Maintains systematic, complete and accurate records of activities and services, personnel and property. · Selects, motivates, organizes, assigns and evaluates personnel; provides or coordinates staff training; evaluates employee performance; works with employees to correct deficiencies; implements discipline and termination procedures; develops and maintains good work relationships among staff members. · Participates in the development of the division's work plan; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures. · Performs professional accounting tasks such as maintaining and preparing monthly, quarterly and annual financial and accounting reports and preparing journal entries. · Analyzes funds and accounts requiring technical accounting knowledge and extensive analytical skills in order to produce necessary reports, schedules, and journal entries. · Applies professional judgment in the application of accounting principles. · Analyzes procedures and processes to ensure effective and efficient processes in accordance with GAAP and adequate control environment. · Applies generally accepted accounting principles (GAAP) to accounts and financial statements including implementing new pronouncements. · Participates in the annual external audit including preparation of year-end analysis and journal entries, preparation of audit work papers, and coordination with auditors on audit procedures. · Participates in the compilation reviews of the City's annual financial statements and submission for certificate to GFOA. · Prepares reports and other correspondence regarding the City's financial matters and submits them to the Controller. · Works in coordination with Information Technology in implementing new computer systems, new versions or making modifications. Coordinates and negotiates with IT on identifying and correction system errors. Ensures that all financial system related problems dealing with nightly, monthly, and yearly processes. · Reconciles accounting issues and handles system problems for numerous areas of the Finance Department, including but not limited to utility billing, Tax, purchasing, and the Treasurer's Office. · Approves all journal entries posted in system. · Utilizes microcomputers to produce schedules and reports. · Handles accounting procedures for federal, state and local grants. · Coordinates federal, state and local agency surveys. · Carries, files, kneels, lifts, pulls, pushes, sorts, squats, stands, stoops, and walks to retrieve the necessary files and reports; types, sits, files performs date entry while preparing reports, drives to and from seminars, meetings, etc. · Performs miscellaneous duties as assigned. Four years progressively responsible experience in a complex accounting environment. · Two years supervisory experience. · Knowledge of principles and practices supervision, training and personnel management. · Knowledge of pertinent federal, state and local laws, codes and regulations, particularly those applicable to government accounting. · Knowledge of accounting theory,

Career Opportunities

principles and practices and their application to wide variety of accounting transactions and problems in municipal government. · Skilled in the application of governmental Generally Accepted Accounting Principals (GAAP) in routine and non-routine transaction requiring professional level attention. · Skilled in compiling and preparing complex analytical financial and administrative data for reports. · Skilled in analyzing and forecasting alternate management and financial policies. · Ability to implement and administer computer accounting systems. · Knowledge of current social, political and economic trends and operating problems regarding government accounting. · Ability to communicate effectively orally and in writing. · Uses analytical skills to facilitate the development of alternative solutions and to address recommendations. · Organizes assignments and works independently. · Skilled in 10-key by touch. · Skilled in the use of a personal computer and on-line systems. Bachelor's degree in Accounting or Business Administration. · Must possess a valid Texas driver's license. CPA preferred. Must pass MVR and criminal background check. Apply online or Email: jobs4you@cityofcarrollton.com or Fax: (972) 466-4789.

City of North Richland Hills - Financial Analyst.

www.nrhtx.com. Closing Date: 1/5/04 Salary: Starting Salary \$41,840-\$52,300 per year This position assists with preparation and maintenance of the City's operating and capital budgets; develops and conducts surveys to gather data for assigned research projects; performs and reports on statistical analysis of data obtained; works with management and City departments to ensure compliance with required recording and reporting procedures; develops, monitors, and coordinates audit programs; and analyzes service fee structure. Bachelor's degree in Business, Finance, Accounting, Public Administration, or related field required. At least two years of experience in governmental finance environment (or similar) required. Possess and maintain a current valid Class C Texas driver license. Typical work schedule will be Mon-Fri 8am-5pm; some projects will require after hour work. Open until filled. Additional Information: Applications are being accepted in the Human Resource Office, 7301 N.E. Loop 820 (817.427.6100) and online at www.nrhtx.com. Job descriptions are available for review. Upon offer of employment, applicants will be required to submit to pre-employment drug screening and background checks. The City of North Richland Hills requests that applicants who may need accommodations for a disability, in order to complete the application process, notify the Human Resource Department at least 24 hours in advance of the needed accommodation at (817) 427-6100.

City of Corpus Christi - Director of Management and Budget. www.cctexas.com. Closing Date: 2/29/04 Salary: \$63,287 - \$83,855. Primary responsibilities include developing, maintaining, and monitoring a comprehensive financial plan for the City, including an annual operating budget, multi-year capital improvement plan/annual capital budget and long range financial forecast. Bachelor's Degree in Business, Accounting, Finance, or related area with a minimum of five years of progressively related experience. Master's Degree in Public Administration, Business Administration, or related field preferred. Valid Class "C" Texas Driver's License at time of hire. For additional information regarding this position, please visit our website at www.cctexas.com.

City of Sachse - Budget Analyst.

www.cityofsachse.com. Closing Date: 1/4/04 Salary: Up to \$46,023 Depending on Qualifications Under general supervision, this position performs routine and non-routine financial and budgeting research work on the City's financial activities; compiles and prepares weekly, monthly, quarterly and annual financial reports, and conducts monthly review and reconciliation of general ledger accounts, preparing journal entries as needed. Minimum Requirements include a Bachelor's Degree in Accounting or related field; and two (2) years accounting and/or budgeting experience. Governmental budget and accounting experience preferred. EOE. Competitive compensation/benefits package for budgeted full-time and part-time employees. Interested candidates should submit a resume or application along with salary requirements to City Hall located at 5560 Hwy. 78, Sachse, TX 75048. Applications can be downloaded from our website www.cityofsachse.com. Resumes and applications can be faxed (469-429-4795), mailed, emailed to jobs@cityofsachse.com or delivered in person. For questions, please call Human Resources at 972-495-1212 ext. 41.

City of Brenham - Director of Finance.

Closing Date: 1/2/04 Salary: DOQ. Director-level position reporting directly to City Manager. Oversees overall operations of finance department; supervises department personnel; coordinates preparation of annual city and departmental budgets; maintains city investment records; coordinates annual financial report and audit; administers city grants; manages city's debt; recommends and implements financial policies and procedures, and implements GASB 34 requirements. Education and Experience Requirements: Bachelor's degree in finance or accounting plus five years of governmental accounting experience, at least two of which involved supervision or any equivalent combination of education and experience that provides the required knowledge, skills, and abilities. Salary dependent on qualifications. Excellent benefits package. Contact Jane Mehrens, Personnel Manager, PO Box 1059, Brenham, TX 77834-1059. jmehrens@ci.brenham.tx.us. 979-337-7511. Position open until filled. EOE/M/F/V/D

City of Sweetwater - Finance Director.

rivasw@sweetwatertx.net Closing Date: 2/29/04 Salary: \$50,000.00 to \$62,500.00 Position Description: This position will direct and oversee the City's Finance/Accounting Department, Utility billing/Collections Department, Municipal Court, and Senior Nutrition Activities Program and is the City Secretary. Duties: Responsible for general accounting, payroll, debt management, cash and investment management, preparation of quarterly investment report to the City Commission, monthly reporting of financial information to the City Commission, risk management, preparation and control of a total combined budget of 14.8 million, and is contact person for annual audit. Qualifications: BBA in accounting, finance or related field. Minimum 5 years progressively responsible governmental experience, CPA and/or CGFO preferred. Benefits: TMRS 25 year retirement 2-1 match at 7%, 9 paid holidays, City group paid medical, life and accidental. Send resume with five work related references to City Of Sweetwater P.O. Box 450 Sweetwater, Texas 79556 Attn: Personnel Dept.

GFOAT BOARD & REPRESENTATIVES

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Lena Ellis, City of San Antonio
Keith Nelson, North Texas Tollway Auth.

Budget & Management

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Rudy Garza, City of Austin
Phil Scheps, City of Houston
Karen Rhodes, City of Plano
Anna Mosqueda, City of Denton

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Cynthia Alexander, City of La Porte

Retirement and Benefits

Eric Davis, TMRS

GFOA Executive Board

Max Patterson, Houston Firefighters' Relief and Retirement Fund;
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