

KSGFOA Newsletter

Kansas Government Finance Officers Association



Quarterly Newsletter of the Kansas Government Finance Officers Association • 2008, No. 1

2008 Board of Directors Officers

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President's Message

Ron Ahsmuhs, Director of Finance, City of Newton

Spring is here again. I always look forward to everything springing back to life and showing their colors. I appreciate it so much. At the same time, the lawn and garden equipment must be prepared for another season of use. I gladly accept the maintenance responsibilities in trade for the beauty of it all.

And again at this time of year we all spring into the budget season. This can be an exciting and rewarding task as we help shape the future of our respective governmental entities. Don't be dismayed by the ever-present directive, "hold the mill levy, we can't raise taxes." Put your creative hat on and present programs and positions to your elected officials that sell them on the basis of benefit to your community. I understand that the cost of doing business, better known as operating costs, takes up the greater portion of our taxing authority. Maybe there is a better way of doing something that can save some operational cost that then can be utilized for some other service or program. I realize it is difficult identifying such opportunities, and then selling the change, as we humans don't readily accept change. No one said this business was for the weak. As you are all aware, finance is far greater than just crunching numbers. Maybe that's why, as we progressed through college, other core courses were required. I guess our educators knew then that we needed to get along with other people and be able to interact in an acceptable manner. Yes, you can derive from my ramblings that I am giving you, along with myself, a pep talk at the beginning of another budget year. Make a difference.

The Officers and Board Members recently accepted the resignation of Linda Wood, our Vice President. Ben Hart agreed to move up and assume the responsibilities of Vice President, and Robin Cook accepted taking over the Secretary duties. We appreciate Ben and Robin stepping up and filling these positions for KSGFOA. With Robin moving to Secretary, her Board position is open. We would ask that if anyone is interested in filling her remaining term, which ends in 2009, please contact any of the Officers or Board Members. The organization would appreciate your service.

The upcoming calendar of events is impressive. Ben Hart, Debra Daily and Nancy Zielke are continuing to prepare an economic development conference scheduled for August 21st and 22nd in the Kansas City area. The Annual Fall Conference will again be held at Overland Park's Sheraton Hotel. The dates for the Fall Conference will be September 17, 18 and 19th. Please mark your calendars, as these events are valuable educational and networking opportunities.

Please seek out fellow KSGFOA members as a resource. An excellent tool is the KSGFOA listserv. This interactive listserv allows members of our organization to share ideas and ask timely questions. The listserv is supported by the League of Kansas Municipalities. For those who are not a part of the listserv, please contact Mark Tomb at mtomb@lkm.org or (785) 354-9565.

Ron Ahsmuhs is the 2008 President for KSGFOA and is the Director of Finance for the City of Newton. Ron may be contacted by phone at (316) 284-6019 or e-mail to rahsmuhs@newtonkansas.com.

Mental Discipline

Adapted from www.whatagreatidea.com

What is mental discipline? It can be simply stated as self-control of your mind. Do you have mental discipline? Here are four characteristics of someone who has mental discipline.

- Displays rigor and discipline in emotionally charge situations.
- Deliberate and systematic in steering through ambiguity.
- Can think clearly through problems involving many people, chaotic data or complex events.
- Prepares for success, failures and contingencies.

Do you agree with the following statement? You need to exercise to improve your level of physical fitness. Of course it's true. I would also argue that to improve your mental abilities, you have to exercise your brain or at least expose it to different stimuli. You all know that when you first begin a physical fitness program your body is challenged. After six to eight weeks of the same program your body adapts and is no longer challenged. Your muscles know how hard they need to work to complete your fitness program and soon they are no longer challenged. Progress stops. The same is true with your brain. If you expose your brain to the same stimulus day after day your brain knows your routine, it doesn't have to work. Your brain is on auto pilot. No new stimulus, no new development and no increase in mental ability.

How do we begin using more of our brain's capacity?

Stimulate your brain

- Use your non-dominant hand when you comb your hair, brush your teeth or stir your coffee. Use your feet to pick things up, flush the toilet or close a door. Read a page in a book held vertically and then upside down. Listen to a new radio station. Move your watch to the other arm. Sit in a different seat in meetings or at the dining table. Mix and match your clothes combinations. Use the mouse with your other hand.
- Where you normally criticize someone, find something to compliment them on instead. Suspend your judgment about that person.
- For 5 minutes everyday, put yourself in another person's shoes and view things from their perspective for a change and see how it feels.
- At the end of every hour, review what happened to you during the previous 60 minutes. This is good practice for getting more mindful throughout your day, and should only take seconds to do.
- Develop flexibility and adaptability. Do something different every day. Shop at a different store. Take a different route home. Bake a pie or a loaf of bread. Involve yourself in a new game or sport. Introduce yourself to a neighbor. Diverse stimulation is the key for complete usage of your brain. It also gets you unstuck from habits and ruts that are bringing you unfavorable results.

Add creative stimuli

There are easy ways to spark your creativity. The most difficult way is to stare at each other across a table and say, "Give me

your idea!" For many, this can lead to a state of brain-draining numbness.

Places where we get our new ideas:

- Cutting the grass
- Listening to a church sermon
- Waking up in the middle of the night
- Exercising
- Reading
- During a boring meeting
- Falling asleep or waking up
- Sitting on the toilet
- Driving
- Taking a bath or shower

The least likely place to come up with a new idea is at your desk. Look around your desk, where's the stimuli to spark ideas?

An inventor with 1,093 patents to his credit used to go fishing to generate new ideas. But he fished in a unique way.

"I fish with no bait because then no one bothers me, neither fish nor man." – Thomas Edison

Ask great questions

When we first started school, we asked up to 65 questions per day. Most started with "Why....?"

When we retire with our congratulatory watch we're down to asking six questions per day. How sad, we've gone from being a curious question mark to graduating as a period.

Our laughter level has followed the same curve, dropping from 113 times per day as a child to eleven times as a serious adult. Not surprisingly, our creativity measured in terms of ability to generate a number of new ideas is at it's lowest at forty-four years old.

So how do we challenge the creeping wave of "terminal seriousness" that enters our life? By recognizing that right answers help us keep up with competition but to get ahead of competition we need the right questions.

1) So when you look at a new challenge ask:

"What's unique about this problem?"

Be curious first... then consider what the problem is similar to. Solutions that come from a uniqueness perspective can add lasting value where the easy-way-out, textbook solution can sometimes lead right back in.

2) Before starting a brainstorming session, ask your participants:

"What do we have to be more open-minded about to solve this challenge?"

For many, they have to unlearn the old "True or False" rules of school:

- One right answer.
- The teacher's always right.
- The right answer's in the back of the book.

Was your dream in third grade to wake up in the morning and find a copy of the teacher's edition under your pillow? Today, the creative solutions you need aren't in the back of your policy manuals.

3) You need to challenge the rules of school by:

- Looking for several right answers.

"It is better to answer one question eight different ways than eight different questions one way." - Plato

- Encouraging the newest employees to participate.
- Challenging the sacred cows in our policy manuals.
- Passing notes, talking, sharing, and creating ideas that are at a higher level than any individual's idea.
- Writing on the walls with colored markers and leaving your thoughts up for a couple of days to look for emerging patterns.
- Thinking outside of the lines of our budgets and responsibilities.
- Allowing daydreaming during work hours.

Did your teachers ever scold you with, "The answer is not on the ceiling!" Well, the answer might not be on the ceiling, but the questions sure are.

Daydreaming is vital to our success because the future is the only area we can do something about. The past is finished and it's too late to change the present. Most importantly, impossible dreams don't know they're impossible.

4) Ask yourself,

"What percent of my workday do I spend daydreaming?"

Challenge yourself to spend five minutes per day, thinking five years in the future and then telling five people. As a daily reminder, put a Post-it note on your monitor that simply says, "Take Five."

Think in opposites

Life today is full of wonderful paradoxes:

- A baby bottle nipple company also makes condoms. Aren't they self defeating?
- Our parents had grocers deliver to their home. Then we invented Sam's Club and bought minivans to carry it all home. Now we order online for home delivery.
- "Go to your room!" used to be a childhood punishment. Now "your room" is a multi-media amphitheater of games, music and online chat sessions.

The advertising industry uses opposites to capture human attention. When a form of packaging was invented to prevent dehydration of foods stored in electric freezers, advertisers came up with the oxymoron "freezer burn" to describe the problem the packaging would solve.

By holding opposites together, we suspend our thought and our mind moves to a new level. Leonardo da Vinci believed that the first way he looked at a problem was too biased towards his usual way of seeing things. Pablo Picasso believed in opposites by stating, "Every act of creation is first of all an act of destruction."

The Opposite Formula

1. The Negative Definition

Ask, "What isn't our problem?"

2. Flip-Flop Actions

Ask, "What would we never do?"

3. destroyourbusiness.com

At GE they ask, "What internet solution can we create that will capture our existing business?"

4. Snatching Victory from the Jaws of Defeat

Ask, "How can we profit from this problem?"

Change your habits

- Be curious first. The next time you hear a new idea; spend the first 60 seconds thinking about all its possibilities. Even if the idea is ultimately rejected, you're aware of the idea's rightness and can apply that to another challenge you're facing. If you choose

to be critical first, it allows excuses to drive the creative process. Usually within eight seconds someone proclaims what is wrong with the new idea and then all you see is the pitfalls. If everyone had looked at the pitfalls before they acted, we'd still be crouched in caves sketching animal pictures on walls. Recognize the "Killer Phrases" of being critical first:

1. It'll never work.
2. I don't have time.
3. It's not in the budget.
4. The boss will never go for it.
5. We tried that before.
6. That sounds like something my kids would say.
7. Let's get a committee to look into this.
8. Because I said so.
9. Great idea, but not for us.
10. It's out of our scope.

The information in this column was taken from www.whatagreatidea.com.

2008 Midwest Public Finance Conference A Success

by Angela Buzard, WSU Liaison

The 13th Annual Midwest Regional Public Finance Conference was held February 20-22, at the Wichita Marriott Hotel. The conference had 98 registrants and 23 speakers for the 3 day conference. Participants and speakers alike did not let the sleet and snow slow them down! Participants heard from Mark Dick and Dr. Wong at pre-conferences titled "Intermediate Governmental Accounting," and "Your Community's Economic Barometer: Understanding How Economic Trends Affect Your Bottom Line." There was also a late appearance by the Chancellor of Western Carolina University, Dr. John Bardo, who spoke on the concepts of regionalism and community development. The full conference began on Thursday at 1:00 p.m. with a keynote address on "Finance: In the Board Room and Hearing Room" by Allen J. Proctor, Founder and Principal of Allen Proctor Consulting, LLC. Mr. Proctor has more than 25 years of experience in evaluating the financial health of organizations, developing effective business strategies, and enhancing organizational effectiveness. Mr. Proctor's presentation was well received by the audience. Participants also noted they enjoyed the second general session featuring speaker Tom Deutsch titled "Mortgage Finance and the American Economy: Lessons Learned and Developing Trends," which featured a discussion involving the highly publicized subprime mortgage crisis. Mr. Deutsch is the Deputy Executive Director of the American Securitization Forum, serving to implement the organization's advocacy, market standards and educational initiatives. This year's conference was a success, and we look forward to making next year's conference even better!

Angela Buzard is a Public Affairs Associate for the Hugo Wall School of Urban & Public Affairs at WSU. She may be reached at (316) 978-3401.

Membership Update

by Ben Hart, Director of Strategic Financial Management,
City of Olathe

Looks like Easter came early this year. I know my daughters made out pretty good with Easter goodies. My wife and I are just hoping for a wet spring so the flower's will continue to grow! Two years ago I burned our tulips by putting the wrong type of Miracle Grow on them. They're just now returning to full bloom!

As an organization KSGFOA's primary mission is to Promote excellence in financial management through the professional development of public servants. It is as a public servant that sometimes we are faced with decisions or negotiations with partners in building our communities from the private side of economics. It is this perspective that we share with our neighboring state GFOA associations.

With that in mind, Debra Daily, Finance Director for Gladstone, and I have been meeting with Nancy Zielke, past President of GFOA, to develop an Economic Development course for the region. Currently planned for August 21st and 22nd, this course will get down to the basics of economic development. It's intended to put participants through case studies in developments where they'll learn to read a proforma or even learn what it is that can be requested of developers. Panel's will include elected official, private banker, and developer perspectives. We're anticipating the cost of the session to be less than similar courses available.

As far as the fall conference, please mark your calendars as the conference will be a little early this year. September 17, 18, & 19th we'll be bringing you yet another opportunity to network and share ideas at Overland Park's Sheraton Hotel. The Board's goal this year is to hit the \$15,000 corporate sponsorship mark. I believe our past record was close to \$12,000. With your assistance and the coordination of Angela Buzard, our WSU liaison I'm certain we'll come close. We will be releasing the new sponsorship form in case you have someone your city contracts with that you think would be a great sponsor. Sponsors will get name recognition as well as logo placed on promotional materials for the conference. You can always refer someone to me if they want to be marked down as a sponsor, bhart@olatheks.org or (913) 972-6442 will get you there!

On the membership front, we have 162 members. Of that total we have 137 full memberships, up 5 from last year. Associate memberships total 25.

Remember, if you want to get involved in any way with the board please do not hesitate to contact me or any of the board members!

Ben Hart is the Director of Strategic Financial Management for the City of Olathe. Ben can be contacted by phone at (913) 971-6442 or e-mail to bhart@olatheks.org.

Classified Advertising

Accounting and Financial Reporting Manager #100113

The Johnson County Office of Financial Management, located in the Kansas City Metro area is seeking a full-time Accounting and Financial Reporting Manager. The Accounting and Financial Reporting Manager is responsible for the managing, planning, directing, coordinating and analyzing of all centralized financial

reporting, including the preparation of the Comprehensive Annual Financial Report (CAFR), Single Audit Report, SRS Audit Report, Trend Monitoring Report, Interim Financial Report and other financial reports. The successful candidate will be responsible for the oversight of the County's daily, monthly, quarterly and annual centralized accounting processes and services and coordinating those processes and services with user departments. Will be responsible for the management of centralized accounting staff, ensuring the professional development of self and staff and serving as an integral member of the Office of Financial Management Leadership Team. The Accounting and Financial Reporting Manager is also responsible for the planning, directing and coordinating of the external financial audit, Single Audit, Social and Rehabilitation Services (SRS) Audit and other external audits as needed; is accountable for the management and oversight of the financial systems or modules assigned to the Accounting Division, including set-ups, testing, internal controls, report building, problem research and user training and will also be responsible for special projects as assigned.

Requires a Bachelor's Degree in Accounting, Business or Finance; Master's is preferred. The successful candidate must possess eight years of experience in preparing financial statements and applying FASB and GASB pronouncements, including analyzing financial and researching complex accounting issues. Experience in government financial analysis is preferred. Requires five years of experience with financial application software, preferably ERP financial systems; requires five years of experience in policy and procedural development as it relates to accounting and financial reporting; requires five years of experience in providing excellent oral and written communications and requires three years of management or supervisory experience. Requires leadership skills, including strategic planning skills, goal setting skills, assessment skills, collaboration skills, and complex decision making skills; requires supervisory skills, including motivation, delegation of duties, evaluation, etc. and CPA, CPFO certifications are preferred.

Interested applicants may send resume and cover letter to Stacy Barr, Recruiter; stacy.barr@jocogov.org or for complete details and to apply online, visit <http://hr.jocogov.org>; or fax resume to (913) 715-1419; or mail to: Johnson County Human Resources; 111 S. Cherry, Suite 2600; Olathe, KS 66061. EOE M/F/D. Salary: \$60,450 - \$87,300 yr.

Finance Assistant

The City of El Dorado is accepting applications for a Finance Assistant. The position performs a variety of complex professional and technical accounting and finance functions including, but not limited to, assisting in the preparation of the CAFR and the annual budget, preparing bank reconciliations, and preparing adjusting entries. Bachelor's degree in accounting, finance, business admin, or a related field; CPA preferred; 3 yrs experience in governmental accounting or governmental auditing; working knowledge of GAAP; strong analytical skills.

Salary range \$34,880 to \$50,305 DOQ—Excellent Fringe Benefits. Would consider PT applications (no fringe benefits). No residency requirement. All offers of employment are conditional upon the successful completion of a physical screening and drug and alcohol screening. Open until filled. Obtain complete job description at 316-321-9100 or 220 E First, El Dorado, KS 67042. Applications and resumes can be submitted to the same address or online at www.hrepartners.com. ADA/EOE.