

CommunityRoyalty

My Day By Ester Davis

This column is overdue. But I want you to know it has been on my radar of things to do for some time now. This idea started out as a television series on Dallas royalty, and as you can imagine the list kept growing and growing. But this will get me started and get you, my loyal readers, up and remembering what a better world we live in because of people who picked up a passion for serving.

Sticking to anything is a challenge. Sticking to anything is a lot of hard work, encompassing untold sacrifices, crossroads and stop signs. Add the ingredient of people you like and dislike, corporate support, board members, back stabbers, the petrified jungle of progress, your individual life, a microwave family and you have a formula for giving up rather than sticking to the challenging mission. When I look around, I see so many who started so much, only to abort the 'good idea' for one reason or another. To keep anything running year-after-year is a balancing act of courage, inner strength, with its own peculiar matrix of rebellious maverick spirit. Add to that a pair of brass balls.

Let's start with the numeral thirty. Thirty is a third of ninety. Thirty years is stately, excellence, embellished with jewels of knowledge and realms of nobility. For over thirty years Bill Blair, Theodore Lee and John Beckwith have kept a single solid commitment to one community. The 'big three' have maintained a dominant presence in

their community with dignity, power status and kingliness. Edna Pemberton has reigned supreme over initiative, implementation, action for more than thirty years in the same community. For over thirty years, Ann Williams, Harry Robinson and Curtis King have chartered territory befitting a sovereign with world class non profit organizations. Joyce Foreman has been in business in downtown Dallas for over thirty years, serving on over as many boards and commissions.

"Mr. Formal", aka John Ingram, the kingpin, has dressed everyone in Texas in a tuxedo for 45 years. After 37 years every proper home and office in the Lone Star State has a Leo Evans engraved trophy, award or plaque. Connie Davis has put 'sunny' South Dallas on the world stage with her uniforms, mentoring young models and students all the way. "Jock", with overalls, barbeque and "juke joint" blues, has had a good time on one corner corridor for over thirty years. Judge L. A. Bedford and Carl Simon have given more free advice in the barber shop than in Judge's law office. Thelma Wells has been a motivational speaker on every continent, and remains the same. The last time I checked Curtis Cokes was still training young boxers in a local gym. Mr. and Mrs. Record, Fred Conwright and partner James Rannels have served millions, some paying customers and some non paying customers, all in their thirty plus years at bat. Whew!!! What a royal kingdom. In the words of Rev. Dr. Freddie Haynes, at a Prayer Breakfast in Austin one year, you "oughta shoulda wanta" pat these 'royals' on the back and say thank you. On a final note, I am looking for Mrs. Barbara Buffin, I think, who used to work for C. B. Bunkley. Evelyn Johnson, please give me a call so you can help me with part two.

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Comptroller Susan Combs

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The county would be in the same unenviable position as the state — register a huge, so-called liability and take the ensuing lumps, or cut retiree health benefits. Ms. Spataro concluded GASB 45 does not meet the two-prong test necessary for an accounting transaction to be booked: it does not meet the accounting definition of an obligation, nor is it measurable. Some suggest that the county or the state could simply book this as a liability without pre-funding. But accounting rules should not require a governmental entity to measure its solvency by liabilities it does not legally bear. Those who want Texas to comply with this mandate also ignore the human and social cost of complying with the rule. To pre-pay retiree benefits as though we had no control over them would cost the state of Texas billions of dollars or unnecessarily force significant adjustments to retiree benefits. Even worse, other important areas of appropriation such as public education, transportation, criminal justice and Medicaid could also be adversely affected. This is a problem. Consider what happened when the private sector equivalent of GASB, the Financial Accounting Standards Board (FASB), imposed a similar rule on private companies. No fewer than 70 percent of Fortune 500 companies cut or eliminated retiree health insurance benefits. Texas is not alone in questioning GASB 45. State Sen. Leticia Van de Putte of San Antonio, the president of the National Conference of State Legislatures, points out that other states are consulting their attorneys and accountants and working through the math. Still others are even looking at ways to eliminate the GASB board altogether. Texas has decided instead to be a leader of reason in the effort to counteract the potential for adverse consequences to our retirees.

exas' Attorney General has clarified there is no legal obligation. House Bill 2365 simply creates an "other comprehensive basis of accounting (OCBOA)" that allows government retiree health plans to continue to be accounted for as they have been for years — on an annual, pay-as-you-go basis. In addition, the bill calls for long-term retiree health cost data to be made available for informational purposes, as part of the supplemental information submitted with a financial statement. This is a fair and balanced approach. Texas funds OPEB obligations for two-year periods because the state Constitution generally prohibits the Legislature from creating a debt or obligation beyond two years. As elected officials, we have an obligation to uphold the Constitution and take into account the implications of implementing GASB 45 for those who have devoted their professional lives to the state of Texas.

And that is exactly what we are doing.

Susan Combs is Texas Comptroller of Public Accounts. Texas State Senator Robert Duncan of Lubbock represents Senate District 28. Texas State Representative Vicki Truitt of Keller represents House District 98.