

MASSACHUSETTS MUNICIPAL AUDITORS' AND ACCOUNTANTS ASSOCIATION  
 EDUCATION TRAINING PROGRAM FOR MUNICIPAL ACCOUNTANTS AND AUDITORS  
 SUMMARY SCHEDULE OF TRAINING TRACKS AND SESSIONS

TRACK I GETTING STARTED	TRACK II INTERMEDIATE TRACK	TRACK III PULLING IT ALL TOGETHER	TRACK IV CONTINUING EDUCATION												
Day 1 - Monday Monday, March 14, 2022															
<b>8:15 - 8:30 WELCOME</b> AUDITORIUM	<b>8:15 - 8:30 WELCOME</b> AUDITORIUM	<b>8:15 - 8:30 WELCOME</b> AUDITORIUM	<b>8:15 - 8:30 WELCOME</b> AUDITORIUM												
<b>9:00 - 10:30 ROOM 162-65</b>	<b>9:00 - 10:30 ROOM 165-69</b>	<b>9:00 - 10:30 ROOM 163C</b>	<b>9:00 - 10:30</b>												
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<b>TRACK I GETTING STARTED</b> Day 2 - Tuesday Tuesday, March 15, 2022	<b>TRACK II INTERMEDIATE TRACK</b>	<b>TRACK III PULLING IT ALL TOGETHER</b>	<b>TRACK IV CONTINUING EDUCATION</b>
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**8:45 - 10:15 ROOM 162-75**

<b>Session 17</b>
<b>Cash Reconciliation</b>
Discussion of reconciliation process, reconciliation of cash exercises.

**Kathy Butters, Donna Matarazzo**

**10:30 - 12:00**

<b>Session 21</b>
<b>Budget 1</b>
Discussion of budget process in Massachusetts, Discuss Prop. 2 1/2 and levy limits, Town Meeting process, review of recap, monitoring of budgets and appropriations.

**Shannon MacKenzie , Alix Heilala**

**1:15 - 2:45**

<b>Session 25</b>
<b>Special Revenue Funds 1</b>
Discuss list of statutorily provided funds and difference between revolving and RRA funds. Exercise on posting interfund transfers. Discussion on various special revenue funds.

**William Rowe, Rich Howarth**

**3:00 - 4:30**

<b>Session 29</b>
<b>Borrowing</b>
Discussion of borrowing process, applicable MGL; required journal entries.

**Jason Little, Stacy Ward**

**8:45 - 10:15 ROOM 165-69**

<b>Session 18</b>
<b>Budget 2</b>
Tax Rate Recap and journal entry workshop

**Mimi Bernardo, Sarah Wood**

**10:30 - 12:00**

<b>Session 22</b>
<b>School Finance Issues</b>
School Committee responsibilities for the budget and monitoring; net school spending; use of po's; overview of EOYR's; allocation of town-side costs; Schedule 19/NSS calculation; School Choice; special situations

**Rich Mathieu, Hannah York**

**1:15 - 2:45**

<b>Session 26</b>
<b>Capital Projects - I</b>
Discussion on capital project funds and purpose; exercise on recording journal entries for multi-year CPF.

**Carla McAuliffe, Deb Gould**

**3:00 - 4:30**

<b>Session 30</b>
<b>Capital Projects - II</b>
Discussion on capital project funds and purpose; exercise on recording journal entries for multi-year CPF.

**Carla McAuliffe, Deb Gould**

**8:45 - 10:15 ROOM 163C**

<b>Session 19</b>
<b>Special Topics 2</b>
This session reviews items of municipal finance Accountants should be familiar with, but not covered elsewhere. Topics include use of betterments; self-insured insurance funds and additional budget issues and concepts.

**Wendy Nightingale, Aleesha Nunley-Benjamin**

**10:30 - 12:00**

<b>Session 23</b>
<b>Closing the Books</b>
Workshop to teach and give experience in how to go about "closing the books." Includes review of reconciliation of accounts; identifying reservations of fund balance; year-end matters; journal entries and trial balance

**Leah Talbot, Ann Hebert**

**1:15 - 2:45**

<b>Session 27</b>
<b>Financial Reporting</b>
Prepare fund basis balance sheet and combining stmts for certification of free cash. Calculate free cash; review of year-end checklist requirements and schedule A; how to prepare for annual audit.

**Leah Talbot, Ann Hebert**

**3:00 - 4:30**

<b>Session 31</b>
<b>Exam Review Workshop</b>
Come with your questions!

**All Teachers!**

**8:45 - 10:15 AUDITORIUM**

<b>Session 20</b>
<b>Strategies for Negotiating with Businesses</b>
<b>Andrew Golas</b> <b>Town Administrator, Town of Charlton</b>

**10:30 - 12:00**

<b>Session 24</b>
<b>GASB Update - Melanson</b>

**1:15 - 2:45**

<b>Session 28</b>
<b>Empower Retirement - Mass SMARTPLAN</b>
<b>Karl Kroner</b>

**3:00 - 4:30**

<b>Session 32</b>
<b>CLA - ARPA</b>

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Day 3 - Wednesday Wednesday, March 16, 2022			

**9:00 - 10:30 ROOM 162-75**

<b>Session 33</b>
<b>DOR Reporting Requirements</b>
Tom & Tony
DOR reps review reporting requirements, gateway, Schedule A, etc.

**9:00 - 10:30 ROOM 162-75**

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**8:45 - 9:15 ROOM 163C**

<b>Certification Exam</b>

**9:00 - 10:30 AUDITORIUM**

<b>Session 34</b>
<b>Cannabis Control Commission</b>
<b>Chairman Stephen J. Hoffman</b>

**10:45 - 12:00 AUDITORIUM**

<b>Session 35</b>
<b>DOR-Update - Director of Accounts</b>
<b>Deb Wagner, Director of Accounts</b>

**10:45 - 12:00 AUDITORIUM**

<b>Session 35</b>
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**9:30 - 12:00**

<b>Certification Exam</b>

**10:45 - 12:00**

<b>Session 35</b>
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**EDUCATION PROGRAM NOTES:**