

**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**

Monday March 17, 2025

**8:30 - 8:45 WELCOME
AUDITORIUM**

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9:00 - 10:30 ROOM 162-75

Track 1 Session 1
Building Blocks of a Town Accountant
Framework & responsibilities for Town Acct position; Interaction with other municipal positions. Accounting basics; fund types/structure; account structure; general ledger vs. subsidiary ledger; processing of receipts; processing of disbursements; processing of journal entries

Ian Fortes & Carla McAuliffe

10:45 - 12:00

Track 1 Session 2
Recording Basic Transactions & Accounts Receivable
Journal entry examples for: Receipts, Disbursements, Account Receivable, interfund transactions. Review basic receivable process: commitment through collection and basic journal entries. Reconciliation exercise.

Chris Laviolette & Linda Catanzariti

1:15 - 2:45

Track 1 Session 3
Cash Reconciliation
Discussion of reconciliation process, reconciliation of cash exercises.

Kathy Butters & Allyson Podgurski

3:00 - 4:30

Track 1 Session 4
Budget
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.

Carrie Mazerolle & Amy Tierney

9:00 - 10:30 ROOM 174-176

Track 2 Session 1
Tax Rate Recap Training & Discussion Part 1
Tom Guilfoyle, Andrew Nelson, Jared Curtis, Chris Laviolette, Sarah Wood

10:45 - 12:00

Track 2 Session 2
Tax Rate Recap Training & Discussion Part 2
Tom Guilfoyle, Andrew Nelson, Jared Curtis, Chris Laviolette, Sarah Wood

1:15 - 2:45

Track 2 Session 3
Tax Rate Recap Training & Discussion Part 3
Tom Guilfoyle, Andrew Nelson, Jared Curtis

3:00 - 4:30

Track 2 Session 4
Tax Rate Recap Training & Discussion Part 4
Tom Guilfoyle, Andrew Nelson, Jared Curtis

9:00 - 10:30 ROOM 163C

Track 3 Session 1
Warm-up: Review of Track I & II Material
Handout of Track I Review Material for those taking Track II Handout of Track II Review Material for those taking Track III

Christine McCarthy & Elizabeth Zalenski

10:45 - 12:00

Track 3 Session 2
Enterprise Funds
A comprehensive look at enterprise Funds covering: What is an Enterprise Fund? Various budgeting scenarios. Expenditure reporting and allocation, financial reporting considerations, journal entries, FAQs and more.

Kathy Butters & Mimi Bernardo

1:15 - 3:15

Track 3 Session 3
Capital Projects I & II
Discussion on capital project funds and purpose; exercise on recording journal entries for multi-year CPF.

Deb Gould & Diane Haley

Track 3 Session 4

3:30 - 4:30

Track 3 Session 4
School Finance
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

Stephanie Frontiera & Richard Mathieu

9:00 - 10:30

Track 4 Session 1
Keynote Speaker -Roles & Responsibilities of the State Auditor
State Auditor - Diana Dizioglio

10:45 - 12:00

Track 4 Session 2
Speaker Boot Camp
Barbara Roche and Associates

1:15 - 2:45

Track 4 Session 3
Chapter 115 Veterans Benefits & The HERO Act
Executive Office of Veterans Services

3:00 4:30

Track 4 Session 4
Jack Dolan

Tuesday, March 18, 2025

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8:45 - 10:15 ROOM 162-75

Track 1 Session 5
Special Revenue I
Discuss list of statutorily provided funds and difference between revolving and RRA funds. Exercise on posting interfund transfers. Discussion on various special revenue funds.

Richard Howarth & Elizabeth Braccia

10:30 - 12:00

Track 1 Session 6
Special Revenue II
This session builds on the concepts learned in SRF 1. We review the specific requirements of the CPA fund, requirements of MGL 44:53 E 1/2, various school SRF's, including School Choice, Charter and Circuit Breaker.

Richard Howarth & Elizabeth Braccia

1:15 - 2:45

Track 1 Session 7
Special Topics
Perm Funds, PP TF, Interfund Borrowing, Tailings, Withholdings, Police Details, Fund Balance Discussion, use of betterments; self-insured insurance funds and additional budget issues and concepts.

Wendy Nightingale & Aleesha Nunley-Benjamin

3:00 - 4:30

Track 1 Session 8
Borrowing
Discussion of borrowing process, applicable MGL; required journal entries.

Jason Little & Carla McAuliffe

8:45 - 10:15 ROOM 174-176

Track 2 Session 5
Balance Sheet & Free Cash Training Part I
Tom Guilfoyle, Andrew Nelson, Jared Curtis

10:30 - 12:00

Track 2 Session 6
Balance Sheet & Free Cash Training Part II
Tom Guilfoyle, Andrew Nelson, Jared Curtis

1:15 - 2:45

Track 2 Session 7
DOR Law
Ryan Dunn and/or Kelly Donato

3:00 - 4:30

Track 2 Session 8
DOR Law
John Gannon

8:45 - 10:15 ROOM 163C

Track 3 Session 5
DOR Legal Review
Reinforcement of key issues from Track 2 DOR legal review. This is our chance to spend some time on important issues, so bring your questions!

Bill Rowe & John Q Adams

10:30 - 12:00

Track 3 Session 6
Closing the Books/ Financial Reporting I
Workshop to teach 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

Mimi Bernardo & Shawn McGoldrick

1:15 - 2:45

Track 3 Session 7
Closing the Books/ Financial Reporting II
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.

Mimi Bernardo & Shawn McGoldrick

3:00 - 4:30

Track 3 Session 8
Exam Review Workshop
Come with your questions!

All Teachers!

8:45 - 10:15 AUDITORIUM

Track 4 Session 5
The Dillon Rule; Home Rule; and Town Meeting
Brian J. Winner Mead, Talerman & Costa, LLC Adjunct Professor MMA/Suffolk University Certificate in Leadership Program

10:30 - 12:00

Track 4 Session 6
Debt Overview Financial Advisor Point of View-UFASI (UniBank)
Lynne Welsh Ben Oglesby and Brianne Susel

1:15 - 2:45

Track 4 Session 7
Debt Requirements - Bond Council Overview
Kara Adams - Partner troutman pepper locke (formerly Locke Lord)

3:00 - 4:30

Track 4 Session 8
Practical Application of Debt
TBD

Day 3 - Wednesday
Wednesday, March 19, 2025

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9:00 - 10:30 AUDITORIUM

Track 1, 2 & 4 Session 9
DOR Reporting Requirements
DOR reps review reporting requirements, gateway, Schedule A, etc.

9:00 - 10:30 AUDITORIUM

Track 1, 2 & 4 Session 9
DOR Reporting Requirements
DOR reps review reporting requirements, gateway, Schedule A, etc.

8:45 - 9:15 ROOM 163C

Certification Exam
Legal

9:00 - 10:30 AUDITORIUM

Track 1, 2 & 4 Session 9
DOR Reporting Requirements
DOR reps review reporting requirements, gateway, Schedule A, etc.

10:45 - 12:00

Track 1, 2 & 4 Auditorim
DOR-Update - Director of Accounts
Deb Wagner, Director of Accounts

10:45 - 12:00

Track 1, 2 & 4 Auditorium
DOR-Update - Director of Accounts
Deb Wagner, Director of Accounts

9:30 - 12:00

Certification Exam
Practical

10:45 - 12:00

Track 1, 2 & 4 Auditorium
DOR-Update - Director of Accounts
Deb Wagner, Director of Accounts