

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

BASICS (FORMERLY TRACK I)	DOR (FORMERLY TRACK II)	ADVANCED (FORMERLY TRACK III)	ENRICHMENT (FORMERLY TRACK IV)
Monday March 16, 2026 8:30 - 8:45 WELCOME AUDITORIUM	Monday March 16, 2026 8:30 - 8:45 WELCOME AUDITORIUM	Monday March 16, 2026 8:30 - 8:45 WELCOME AUDITORIUM	Monday March 16, 2026 8:30 - 8:45 WELCOME AUDITORIUM
9:00 - 10:15 ILC ROOM S140 BASICS - Session 1 Building Blocks Framework & responsibilities for Town Acct; Interaction with other municipal positions. Accounting basics; fund types; account structure; general ledger/subsidiary ledger; processing receipts, disbursements and journal entries	9:00 - 10:15 ROOM 163C DOR - Session1 Tax Rate Recap Training & Discussion Part 1	9:00 - 10:15 ILC ROOM S131 ADVANCED - Session 1 Grants & Procurement* * New class... The grant life cycle, Single Audit preparation, Chapter 90, and procurement considerations for accountants & auditors	9:00 - 10:15 AUDITORIUM ENRICHMENT - Session 1 AI in Government Finance
James Puello & Diane Haley	Tom Guilfoyle, Andrew Nelson & Jared Curtis	Chris Laviolette & Bob Dickinson	Mitch Thompson (CLA)
10:30 - 11:45 BASICS - Session 2 Basic Transactions Journal entry examples: Receipts, Disbursements, A/R, interfund transactions. Review basic receivable process: commitment through collection and basic journal entries. Reconciliation exercise.	10:30 - 11:45 DOR - Session 2 Tax Rate Recap Training & Discussion Part 2	10:30 - 11:45 ADVANCED - Session 2 Enterprise Funds What is an Enterprise Fund? Various budgeting scenarios. Expenditure reporting and allocation, financial reporting considerations, journal entries, FAQ's and more.	10:30 - 11:45 ENRICHMENT - Session 2 Retirement Funding Issues
Mimi Bernardo & Andrew Nocon	Tom Guilfoyle, Andrew Nelson & Jared Curtis	Jason Little & Colleen Wilkins	Bill Keefe & John Boorack (PERAC)
1:30 - 2:45 BASICS - Session 3 Cash Reconciliation Discussion of reconciliation process, reconciliation of cash exercises.	1:30 - 2:45 DOR - Session 3 Tax Rate Recap Training & Discussion Part 3	1:30 - 2:45 ADVANCED - Session 3 Capital Projects Discussion on capital project funds and purpose; exercise on recording journal entries for multi-year CPF.	1:30 - 2:45 ENRICHMENT - Session 3 DESE Update and Q&A
Rich Howarth & Allyson Podgurski	Tom Guilfoyle, Andrew Nelson & Jared Curtis	Deb Gould & Trudi Brazil	Jay Sullivan (DESE)
3:15 - 4:30 BASICS - Session 4 Budgeting 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.	3:15 - 4:30 DOR - Session 4 Tax Rate Recap Training & Discussion Part 4	3:15 - 4:30 ADVANCED - Session 4 Borrowing & Debt Discussion of borrowing process, applicable MGL; required journal entries.	3:15 - 4:30 ENRICHMENT - Session 4 Municipal Investing
Elizabeth Zaleski & Sirena Amaral	Tom Guilfoyle, Andrew Nelson & Jared Curtis	Christine McCarthy & Jennifer Barrett	Richard Carey (Fiduciary Advisors)

Tuesday, March 17, 2026

9:00 - 10:15 ILC ROOM S140

BASICS - 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.

Amy Li & Ken Lytle

10:30 - 11:45

BASICS - Session 6

Special Revenue II

This session builds on the concepts learned in SRF 1. We review other specific SRF's and various school SRF's, including School Choice and Circuit Breaker.

Catherine Gabriel & Karen Preval

1:30 - 2:45

BASICS - Session 7

Special Topics

Betterments & assessments;internal service funds; various agency funds (withholdings off-duty details, student activity funds, unclaimed checks)

Wendy Nightingale & Aleesha Nunley Benjamin

3:15 - 4:30

BASICS - Session 8

CPA & School

Overview of the CPA and the accounting for it. Review of School Finance, including funding, reporting, and applicable laws.

Rich Mathieu, Melissa Ribeiro & Jennifer Barrett

Tuesday, March 17, 2026

9:00 - 10:15 ROOM 163C

DOR - Session 5

Balance Sheet & Free Cash Training Part I

Tom Guilfoyle & Jared Curtis

10:30 - 11:45

DOR - Session 6

Balance Sheet & Free Cash Training Part II

Tom Guilfoyle & Jared Curtis

1:30 - 2:45

DOR - Session 7

Municipal Finance Law

Attorney James Crowley

3:15 - 4:30

DOR - Session 8

Municipal Finance Law

Attorney John Gannon

Tuesday, March 17, 2026

9:00 - 10:15 ILC ROOM S131

ADVANCED - Session 5

Closing the Books

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

Sarah Wood & Shawn McGoldrick

10:30 - 11:45

ADVANCED - Session 6

Financial Reporting

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 & Sarah Wood

1:30 - 2:45

ADVANCED - Session 7

Office Hours/Self-Study

Come with your questions!

All Available Teachers & Certified Members

3:15 - 4:30

ADVANCED - Session 8

Office Hours/Self-Study

Come with your questions!

All Available Teachers & Certified Members

Tuesday, March 17, 2026

9:00 - 10:15 AUDITORIUM

ENRICHMENT - Session 5

OBBC - No Tax on Overtime

Paige Mellerio (GFOA)

10:30 - 11:45

ENRICHMENT - Session 6

Special Revenue Funds

Attorney Ken Woodland (DLS)

1:30 - 2:45

ENRICHMENT - Session 7

The Perfect Storm - The Fiscal Crisis

Adrienne Nunez (MMA)

3:15 - 4:30

ENRICHMENT - Session 8

Community Preservation Act

Jared Curtis (DOR)

Wednesday, March 18, 2026

9:00 - 10:15 ILC ROOM N151

BASICS/DOR/ENCRICHMENT - Session 9

DOR Reporting Updates

Tony Rassias & Jared Curtis

Tony Rassias & Jared Curtis

10:45 - 12:00

BASICS/DOR/ENCRICHMENT - Session 9

DOR Update - Director of Accounts

Deb Wagner, Director of Accounts

Wednesday, March 18, 2026

9:00 - 10:15 ILC ROOM N151

BASICS/DOR/ENCRICHMENT - Session 9

DOR Reporting Updates

Tony Rassias & Jared Curtis

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10:45 - 12:00

BASICS/DOR/ENCRICHMENT - Session 9

DOR Update - Director of Accounts

Deb Wagner, Director of Accounts

Wednesday, March 18, 2026

8:30 - 9:00 ILC ROOM S131

ADVANCED - Session 9

Certification Exam - Legal

GOOD LUCK!

9:30 - 12:00

ADVANCED - Session 10

Certification Exam - Practical

YOU GOT THIS!

Wednesday, March 18, 2026

9:00 - 10:15 ILC ROOM N151

BASICS/DOR/ENCRICHMENT - Session 9

DOR Reporting Updates

Tony Rassias & Jared Curtis

Tony Rassias & Jared Curtis

10:45 - 12:00

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DOR Update - Director of Accounts

Deb Wagner, Director of Accounts