

**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**

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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

James Puello & Diane Haley

9:00 - 10:15 ROOM 163C

DOR - Session1
Tax Rate Recap Training & Discussion Part 1

Tom Guilfoyle, Andrew Nelson & Jared Curtis

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

Chris Laviolette & Bob Dickinson

9:00 - 10:15 AUDITORIUM

ENRICHMENT - Session 1
AI in Government Finance

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.

Mimi Bernardo & Andrew Nocon

10:30 - 11:45

DOR - Session 2
Tax Rate Recap Training & Discussion Part 2

Tom Guilfoyle, Andrew Nelson & Jared Curtis

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.

Jason Little & Colleen Wilkins

10:30 - 11:45

ENRICHMENT - Session 2
Retirement Funding Issues

Bill Keefe & John Boorack (PERAC)

1:30 - 2:45

BASICS - Session 3
Cash Reconciliation
Discussion of reconciliation process, reconciliation of cash exercises.

Rich Howarth & Allyson Podgurski

1:30 - 2:45

DOR - Session 3
Tax Rate Recap Training & Discussion Part 3

Tom Guilfoyle, Andrew Nelson & Jared Curtis

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.

Deb Gould & Trudi Brazil

1:30 - 2:45

ENRICHMENT - Session 3
DESE Update and Q&A

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.

Elizabeth Zaleski & Sirena Amaral

3:15 - 4:30

DOR - Session 4
Tax Rate Recap Training & Discussion Part 4

Tom Guilfoyle, Andrew Nelson & Jared Curtis

3:15 - 4:30

ADVANCED - Session 4
Borrowing & Debt
Discussion of borrowing process, applicable MGL; required journal entries.

Christine McCarthy & Jennifer Barrett

3:15 - 4:30

ENRICHMENT - Session 4
Municipal Investing

Richard Carey (Fiducient 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**

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Tom Guilfoyle & Jared Curtis**10:30 - 11:45****DOR - Session 6****Balance Sheet & Free Cash Training Part II**

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Tom Guilfoyle & Jared Curtis**1:30 - 2:45****DOR - Session 7****Municipal Finance Law**

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Attorney James Crowley**3:15 - 4:30****DOR - Session 8****Municipal Finance Law**

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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****OBBB - No Tax on Overtime**

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Paige Mellerio (GFOA)**10:30 - 11:45****ENRICHMENT - Session 6****Special Revenue Funds**

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Attorney Ken Woodland (DLS)**1:30 - 2:45****ENRICHMENT - Session 7****The Perfect Storm - The Fiscal Crisis**

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Adrienne Nunez (MMA)**3:15 - 4:30****ENRICHMENT - Session 8****Community Preservation Act**

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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
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

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!

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