



Balance Sheet

VOL. 83, NO. 5

DAYTON CHAPTER

Happy Thanksgiving – We also want to honor the soldiers serving our country

PRE-DINNER SPEAKER

November 17, 2009
5:30 p.m.
Mandalay Banquet Center

William Thorn
Thorn Lewis & Duncan

Federal Tax Update



Bill provides a wide variety of accounting, tax and business consulting services to his clients. His primary focus is serving automobile dealerships, family and closely held businesses, construction contractors

and health care professionals. He also serves as the managing shareholder of the firm's extensive tax planning and compliance practice.

Bill is a member of the American Institute of Certified Public Accountants, including the tax and financial planning sections, the Ohio Society of Certified Public Accountants and the Institute of Management Accountants.

Bill graduated from Miami University. From 1971 to 1985 he was employed by Deloitte Haskins & Sells. From 1981 to 1985 he was the partner in charge of the tax department of their Dayton office. Bill founded the predecessor firm to Thorn, Lewis & Duncan, Inc. in 1985.

He is the treasurer of Young Life Mid-Miami Valley and a Board of Trustees member and chairman of the finance committee of Otterbein Homes. Bill serves on the audit committees of the City of Middletown, United Theological Seminary and 5 Rivers Metro Park District and is an active member of First United Methodist Church in Middletown, Ohio.

DINNER PROGRAM SPEAKER

November 17, 2009
6:30 p.m.
Mandalay Banquet Center

Mike Suttman
McGohan Brabender

Health Care Update



Mike Suttman is Vice President and Shareholder of McGohan Brabender. Mike is responsible for new account development and providing an exceptional level of service to existing clients. This is accomplished through continuous learning, skill development in all areas of benefit management, and by listening to his clients' needs. His goal is to be **the** trusted benefit resource for clients.

Mike began his career more than 20 years ago with McGohan Brabender. At the start of his career, Mike held the position of Service Representative, operating as the communication hub for correspondence, reporting, and renewal information between the account team, insurance carrier and client. Mike soon transitioned into the sales arena. His strength is his ability to help organizations develop a long-term vision for their benefit program.

One of Mike's core endeavors now is to educate the region on the most current healthcare initiatives and trends. The topic of Consumer-Driven Healthcare, a trend which is fast gaining popularity in the healthcare realm, is Mike's area of expertise.

Mike obtained his Bachelor of Science in Marketing at Miami University in Oxford. Mike considers church and community high priorities in his life. He serves as an active member of Incarnation Catholic Church Parish. He is also highly involved as a volunteer for the Mentors Matter Program in Dayton, Ohio. Mike resides with wife Stephanie and their four children: Calvin, Anna, and twins Rachel and Zoe.

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President's Message

It's hard to believe that we are already at the time for our third dinner meeting. We have had four great speakers already at our first two meetings. I've been enjoying meeting new fellow members already this year. If you haven't had the chance to join us, please consider coming this month for two learn more about two pertinent topics.

Since we won't be having a dinner meeting in December, we have scheduled the first of our two annual tax speakers. **William Thorn**, of Thorn, Lewis and Duncan will be our pre-dinner speaker. Mr. Thorn will be presenting the federal tax update. Since health care has been and will continue to be a critical topic we thought it would be a good idea to get an update on what is happening in this area. Our after dinner speaker is the **Mike Suttman** of McGohan Brabender. His many years of experience should offer us some good insight..

I would like to thank one of our new board members, Kellye Maiorano, and some of our fellow chapter members for helping the chapter jump start our community service activities. They helped out WYSO during one of their pledge drives in October. It sounds like a fun time was had by all. Fellow member, Maggie Houston, also gave us the opportunity to raise money for school supplies for children that have recently immigrate to the United States. I look forward to having more opportunities for the Dayton Chapter to help those in need.

I look forward to seeing all of you next Tuesday, November 17th, for an evening of CPE and networking.

Paul Myers
President

POTENTIAL EVENTS IN DECEMBER – KEEP THE DATES OPEN

Besides hosting the IMA Group Ethics program on **December 11** (see page 3), we are also looking at a couple of other dates for additional events.

We have been contacting local universities for potential sites to host monthly sessions of the Financial Management Network Series. We are in talks with the University of Dayton, Beta Alpha Psi Chapter to have a joint meeting on **December 9th** where a free hour of CPE would be offered.

We are also looking to host a Christmas Social gathering, possibly on **December 15th**, which would be our normal dinner meeting night. We will be in touch in the next couple of weeks as finalize details.

If you have any questions, please contact Paul Myers at paul.myers@itwfeg.com or 937-332-2304.



Here are the calendar details (and CPE opportunities!) for the next two months. We hope that you will plan on joining us at the Mandalay Banquet Center every month beginning at 5:30 p.m. for the CPE session and 6:30 p.m. for the dinner session.

MEETING DATE		
Tues, Jan 19th, 2010	Lisa Wineland, Clark Schaefer Hackett <i>"State & Local Income Tax"</i>	Joy Rogers <i>"Community Blood Center"</i>
Jan 21 st , 2010 – Ohio Regional Council – Winter Meeting		
Tues, Feb 16 th , 2010	January Durbin, Midwest Financial Staffing <i>"Interviewing for Today"</i>	Marty Grunder <i>"Grunder Landscaping"</i>
Tues, Mar , 2010	Robert McKinney <i>"Profit Optimization through Strategic Pricing"</i>	Colleen Ryan <i>Dayton Development Coalition</i>

THE IMA ETHICS SERIES – ETHICS LOW-COST CPE

When - Friday, December 11 (starting at 9:00 a.m.) **Where** – TBD in Dayton

We would like to offer the IMA Group Live Ethics program again. We will be presenting the first two hours of this four hour program this year, and then we will schedule the second two hours in 2010. The four hours will include a mix of group activities, video presentation, led discussion, individual activities and an ethics case study. Please contact Paul Myers at paul.myers@itwfeg.com if you would like to participate in this event. **Estimated cost is \$20** for the two hours.

The **Learning Objectives of the Course** are:

1. List and describe the Principles and Standards of IMA's *Statement of Ethical Professional Practice*
2. Evaluate the possible outcomes/implications of ethical and unethical behavior in the finance function.
3. Apply the standards of good ethical practice to an ethical dilemma to determine an appropriate course of action

From the program, you will receive:

- Participant's guide
- Tips and tools to help identify future ethical challenges
- Approved CPE (NASBA certified) and approved by the Accountancy Board of Ohio
- Interaction with fellow professionals

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 via email at melissa.leonard@gleim.com. Or via fax at (888) 375-6940

Please visit their home page: www.gleim.com

Thank you for Helping Out

A quick thank you to our members who took time from their busy schedules to help with WYSO's Fall Campaign Drive on Saturday, October 10th.

Barry Smith, January Durbin, David Ryan, and Ed Winkofsky along with his wife Cathy spent a few hours on this beautiful fall day in downtown Yellow Springs answering telephones and taking pledges while listening to the radio program being broadcast from the very next room.

While food and drink were provided for all, nothing compared to the excitement of being on hand when the radio station met their goal. Staff members proclaimed it to be a historic moment for the station.

ALSO, I received this thank you on behalf of the five Wright State Freshmen Seminar classes who participated in school supply collection efforts. They are currently in the midst of sorting all the supplies and stuffing backpacks. ! **A HUGE thank you goes out to** Maggie Houston and her accounting 204 and 205 classes, as well as the **Institute of Management Accountants**. These groups combined donated over \$285 to this effort.



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<http://www.dayton.imanet.org/>

NOVEMBER, 2009

MEETING REGISTRATION FORM * MANDALAY BANQUET CENTER

Meeting Date, Tuesday, November 17, 2009

Please reserve by Thursday, November 12, 2009

Do you plan to attend the 5:30 p.m. session? Yes No (please mark)
6:30 p.m. Main Entrée: Rainbow Trout (vegetarian or salad alternative available)

Reservation is for _____ member(s) & _____ guests

Member Name: _____

Guest Name: _____

Amount enclosed \$ _____ (\$27 advance reservation, \$30 at door)

Please make checks payable to Dayton Chapter IMA.

(You may call/fax in your advance reservation with all information and pay at the door; however, no-shows will be charged.)

Dinner preference: Main Entrée _____ Vegetable Plate _____

Send checks with reservations to:

Dennis Cable

Work Phone: 937-232-8671 Fax 937-439-4104

Email: cable0210@sbcglobal.net