



# Balance Sheet

VOL. 83, NO. 4

DAYTON CHAPTER

**HAPPY HALLOWEEN – BOO!**

## **PRE-DINNER SPEAKER**

**October 20, 2009**

**5:30 p.m.**

**Mandalay Banquet Center**

**Dr. Kelly Kissock-**  
*University of Dayton*

### **Energy Audit**



Dr. Kissock is a Professor of Mechanical and Aerospace Engineering at University of Dayton. He is also Director of the Industrial Assessment Center and the Building Energy Center at the

university. He is a Registered Professional Engineer in the State of Ohio. He has been a research engineer at the Center for Air Pollution Impact and Trend Analysis at Washington University, the International Institute for Applied Systems Analysis in Vienna, Austria, Energy Systems Laboratory at Texas A&M University and the Center for Energy and Environmental Studies at Princeton University.

Dr. Kissock teaches and works in the fields of building, industrial and renewable energy systems. He has published over 80 technical papers on energy systems and his research has been supported with over \$3 million in contracts and grants from the U.S. Department of Energy, U.S. Environmental Protection Agency, ASHRAE, State of Ohio and others. As Director of the University of Dayton Industrial Assessment Center, Building Energy Center and president of Energy Information Systems, Dr. Kissock has conducted over 200 industrial and commercial energy assessments. He has conducted numerous seminars and training sessions on energy efficiency.

## **DINNER PROGRAM SPEAKER**

**October 20, 2009**

**6:30 p.m.**

**Mandalay Banquet Center**

**Karl Keith**  
*Montgomery County Auditor*

### **Understanding the Appraisal Process**

Karl Keith was appointed Montgomery County Auditor in 2000 and elected to a full four-year term in 2002 and 2006. He brings over 28 years of experience to the position of auditor with an extensive background in public service and finance. A Certified Cash Manager, Mr. Keith's career in public service began as a state examiner in the county/township audits division of the state auditor's office. He served eight years in the Montgomery County Treasurer's office and over nine years as chief deputy auditor before assuming his current position. Additionally, he earned the Ohio Financial Accountability Certification in March 2002. Mr. Keith earned a BA in political science from Ashland College. He holds a master's degree in state and local government from Miami University in Oxford.



Mr. Keith is also a member of the legislative committee of the County Auditors Association of Ohio and, serves as chairman of the Association's technology and cooperative ventures committee. In addition, Keith serves as chair of the Tax Incentive Review Councils for 10 jurisdictions in Montgomery County and as a member of the Animal Resource Advisory Board. Mr. Keith also serves as the Vice Chair of the Montgomery County Democratic Party's executive committee.

Mr. Keith's professional memberships include the Government Finance Officers Association, the Association of Finance Professionals, the Association of Government Accountants and the International Association of Assessing Officers.

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## *President's Message*

There is definitely a chill in the air. While on one hand that makes us think of bonfires, apples and pumpkins, it also makes us think of heating and higher energy bills. When the chapter board plans out the speakers for the year, one of the main goals is to provide a variety of topics that are relevant to your business and maybe even personally.

Knowing that we would be heading into the heating season, we scheduled **Dr. Kelly Kissock** as our pre-dinner speaker. Dr. Kissock is well versed in the topics of building, industrial and renewable energy systems. Hopefully, we will have some take-aways that can help our companies lower the investment in energy. Our after dinner speaker is the **Montgomery County Auditor, Karl Keith**. He will be leading us through the appraisal process, which given the current economy, will be an interesting topic.

The IMA organization has been working on an updated strategic plan and the core of the plan is the CMA certification. They are working on expanding the recognition of the certification and the brand of the IMA organization in the business community. Their ultimate goal is to empower you as members through the certification and continuing education to achieve your professional goals. If you have any questions or insights you would like me to share with them, please feel free to contact me.

I look forward to seeing all of you next Tuesday, October 20<sup>th</sup>, for an evening of CPE and networking.

**Paul Myers**  
President

### OHIO REGIONAL COUNCIL – FALL MEETING – 10/22/09 – Columbus

**Pre Meeting 3:00 p.m. (see below) - Business meeting to follow – Carpooling available**

**Speaker: Dennis Yacobozzi – President, United American Capital Corporation**

**The Credit Markets and the State of the Economy, an Update – October 2009**

The presentation will provide a brief overview of various factors leading up to the financial sector crisis, various U.S. Government programs that were implemented to stabilize the situation, and the likely future of the U.S. economy. The interest rate environment since 2001 and the probable direction of interest rates going forward will also be reviewed, specifically focusing on the technical factors which drove the mortgage market and how these factors were instrumental in providing several years of economic growth.



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.

<b><u>MEETING DATE</u></b>		
Oct 22 <sup>nd</sup> , 2009 – Ohio Regional Council – Fall Meeting		
Tues, Nov 17th, 2009	<b>William Thorn, Thorn Lewis Duncan</b> <i>“Federal Income Tax Update”</i>	<b>Mike Suttman</b> <i>“McGohan Brabender”</i>
Tues, Jan 19th, 2010	<b>Lisa Wineland, Clark Schaefer Hackett</b> <i>“State &amp; Local Income Tax”</i>	<b>Joy Rogers</b> <i>“Community Blood Center”</i>
Tues, Feb 16 <sup>th</sup> , 2010	<b>January Durbin, Midwest Financial Staffing</b> <i>“Interviewing for Today”</i>	<b>Marty Grunder</b> <i>“Grunder Landscaping”</i>

## **IMA WEBINARS**

**Inside Talk** – Is our free highly popular webinar series focusing on industry wide best practices and topical issues. The topics of our Inside Talk webinars can include time management, financial leadership, codification, internal controls, and much more. [Click here](#) to learn more or to register.

**Inside IFRS** – Is a NEW five part webinar series presented by Deloitte & Touche LLP, free to IMA members. This course will take you from a broad understanding of International Financial Reporting Standards (IFRS) to understanding the differences between US GAAP and IFRS to the impact of IFRS on assets and liabilities. [Click here](#) to learn more or to register.

Please report your hours on-line at [www.imanet.org](http://www.imanet.org)

## **COSO Supports Improved Board Risk Oversight**

The Committee of Sponsoring Organizations of the Treadway Commission (COSO), an organization co-founded by IMA, has released a new thought paper, Effective Enterprise Risk Oversight: The Role of the Board of Directors.

The thought paper is aimed at helping boards of directors strengthen their oversight of enterprise risks. [Click here](#) to download.

## **GLEIM DISCOUNTS FOR DAYTON CHAPTER MEMBERS**

### **All Four Exam Parts**

Complete System (book, CD-ROM, audio CDs, Gleim Online): \$503.17 (32% discount)

CMA Gleim Online: \$314.88 (30% discount)

Book and Test Prep CD-ROM: \$243.04 (20% discount)

### **Single Exam Part**

Complete System (book, CD-ROM, audio CDs, Gleim Online): \$149.77 per part (30% discount)

CMA Gleim Online: \$87.47 per part (30% discount)

Book and Test Prep CD-ROM: \$60.76 per part (20% discount)

To learn more, [please contact Melissa Leonard](#) at (800) 874-5346 ext. 222. via email at [melissa.leonard@gleim.com](mailto:melissa.leonard@gleim.com). Hours: Mon-Fri: 10am-7pm est.

Please visit their home page: [www.gleim.com](http://www.gleim.com)

## **2009 – 10<sup>th</sup> ANNUAL STUDENT CONFERENCE**

Are you a student or know of a student who could benefit from attending the IMA Student Leadership Conference?

The conference takes place November 5 – 7, 2009 at the Union Station Marriott in St. Louis, Missouri

If there is an interest in some financial assistance to attend the conference, please contact Paul Myers 332-2304 or [paul.myers@itwfeg.com](mailto:paul.myers@itwfeg.com)

**IMA's 10th Annual  
Student Leadership  
Conference**



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OCTOBER, 2009

**MEETING REGISTRATION FORM \* MANDALAY BANQUET CENTER**

**Meeting Date, Tuesday, October 20, 2009**

**Please reserve by Thursday, October 15, 2009**

Do you plan to attend the 5:30 p.m. session?    Yes    No    (please mark)  
6:30 p.m. Main Entrée: Chicken Marsala

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](mailto:cable0210@sbcglobal.net)**