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cc: Admin

**PROFESSIONAL ACCOUNTANTS INSTITUTE, LLC**

**P. O. BOX 15103, JACKSON STATION, JERSEY CITY, NJ 07305**

**Phone: 973-943-1209**

**Fax: 973-243-9861**

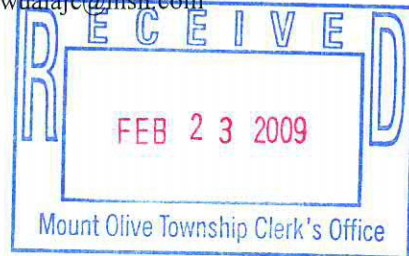
Joseph N. Iwuala, CPA, RMA, CMFO, PSA, - President

Email: iwualajc@msn.com

January 31st, 2009

Attention: Council President:

Dear Sir/Madam:



**Re: MUNICIPAL BUDGET REVIEW SEMINAR**

The Professional Accountants Institute LLC is one of the premier seminar providers approved by the New Jersey State Board of Accountancy and the State Division of Local Government Services to provide local government seminars in the state.

In this hard economic time, preparation, oversight and administration of municipal budget have taken a new dimension.

One of the most important responsibilities of the governing body is the examination, approval and adoption of the municipal budget according to NJSA 40A:4-3.

In this workshop, you will learn the budget theories, concepts, preparations, examinations, approval process, amendment process, advertisement requirements, and the adoption. You need training to examine budgets prepared by professionals.

The roles of the governing body are critical in the preparation and oversight of the municipal budget. It is also important to understand the mechanics of the municipal budget process in New Jersey.

Please help us distribute this among your council colleagues.

Enclosed here is the flyer for this seminar. Please complete and fax for your registration. You can also down load seminar flyers from the Institute's website: [www.pai-cpa.com](http://www.pai-cpa.com)

Yours truly,

A handwritten signature in black ink, appearing to read "Joseph N. Iwuala".

Joseph N. Iwuala, CPA, RMA, CMFO  
President  
Professional Accountants Institute, LLC

# PROFESSIONAL ACCOUNTANTS INSTITUTE, LLC

P. O. Box 15103, Jackson Station  
Jersey City, NJ 07305

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Impacting Knowledge One Topic at a Time

## 3<sup>rd</sup> ANNUAL ALL FUNDS REVIEW WORKSHOP

### MUNICIPAL BUDGET PROCESS

**LOCATIONS:** Bergen Community College, Technology Education Center,  
Room 128, 400 Paramus Road, Paramus, NJ 07652, January 30<sup>TH</sup>, 2009

Days Hotel and Conference Center, 195 Rt. 18 South, E. Brunswick, NJ 08816  
February 27<sup>th</sup>, 2009

Quality Inn and Conference Center, 531 Rt. 38 West, Maple Shade, NJ 08052  
March 27<sup>th</sup>, 2009

**TIME:** 9:00 AM – 12:30 PM.

- LEARN CAP CALCULATION PROBLEMS
- LEARN TEMPORARY BUDGET PREPARATION
- LEARN PERMANENT BUDGET PREPARATION
- LEAN ANTICIPATED REVENUE CALCULATION
- REVIEW OF 2009 BUDGET FORMS

**INSTRUCTOR:** Joseph N. Iwuala, CPA, RMA, CMFO

Approved for 4 CEUs in AA for CPAs, RMAs and PAs.  
Approved for 4 CEUs in Budget for CMFOs/CCFOs.

\*\*\*\*\* BREAKFAST AND LUNCH WILL BE SERVED \*\*\*\*\*

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### REGISTRATION FORM

I wish to register for **BUDGET** Workshop Seminar at (LOCATION): .....

**Fees: \$125 per person**

PLEASE MAIL VOUCHERS AND CHECKS TO: Professional Accountants Institute, LLC  
P O Box 15103, Jackson Station  
Jersey City, NJ 07305

Name: PLEASE PRINT

Title

Address

Municipality or Organization

Telephone and Fax Numbers

Registration forms may be faxed to **973-243-9861** or send an e-mail to: [iwualajc@msn.com](mailto:iwualajc@msn.com)

**CANCELLATION POLICY – 48 HOURS IN ADVANCE OF SEMINAR, IN WRITING**