

## Congratulations to Ben on 25 years

by Gail A. Broady, CPA

Congratulations Ben Gratzer on the completion of 25 years as Executive Director. He has led the Kentucky Society of CPAs to national prominence. He approaches the job with enthusiasm and optimism. I have often seen Ben receive telephone calls from members with various questions and concerns. Whether he knows the member personally or not, he cares and wants to help whenever possible. His top priority continues to be that the Society put the members first. His accomplishments could easily fill this issue of the *Bottom Line* and more. Congratulations to his wife, Valerie, who also goes the extra mile to make members welcome at Society events and often helps behind the scenes. Ben and Valerie, the members join me in saying thank you for a very successful 25 years and we look forward to many more.

### CPE

CPE season has begun. Check the KSCPA CPE catalog for a variety of high quality conferences and courses.

If you are looking for news about technology, an update on issues affecting the profession, ways to enhance leadership skills, networking opportunities, or a reason to play golf, join us for the Annual Members Meeting in Lexington on June 16-17. If you are looking for CPE and fun on the beach, join us for the Annual Convention in Perdido Beach, Alabama in July.

### School District Update

In cooperation with the Society, the Department of Education will conduct training concerning the MUNIS program to specifically assist auditors in understanding reports and other aspects of the system. Watch your mail for additional information on these one-day training sessions to be held in June. The Kentucky Department of Education plans to provide updated school district audit guides for distribution at the Society's Governmental Accounting Conference.

### Confessions of a New Online User

It's better late than never. Only this year have I dared to venture out and surf the 'net. A Barren River Chapter CPE course and the hands-on experience at the last Kentucky Society Annual Meeting caught my interest. After avoiding questions and wondering why everyone was so excited, I finally took the plunge. And things will never be the same again. So if you happen to be one of those CPAs who is not connected, I strongly encourage you to give it a try. If at first you don't succeed, try, try again. As with any new venture, it will take practice to track down those favorite web sites and patience when technology is not performing perfectly. Overall, I have been surprised at how easy it is to establish an e-mail address and to surf the net.

Now I expect to know Franklin native Kenny Perry's golf score in the PGA tournament before sunset. The morning paper is too late. Whether I have the golf score will not affect the company's profits, however other issues on the Internet could. The availability of information and the

speed at which the information can be transmitted are only two opportunities the Internet provides. Very soon, an address on the Internet will be almost as critical as a mailing address.

### Leaders of the Profession

The Society's primary goals are to: Communicate opportunities, Promote the CPA image, and Actively participate in the legislative process. As my year as President nears an end, I have many people to thank for helping accomplish these goals.

A dedicated Board of Directors and Executive Committee provided oversight and input. The Board of Directors are listed on the back cover of the *Bottom Line*. I am thankful to the Board

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Gail A. Broady, President

members for their participation in quarterly meetings. Each Board member is very knowledgeable and represents a unique prospective on the profession. I could not have selected a better group of people if I had been given the opportunity to personally appoint the Board. The Board provided overall direction and helped us know if the Society was on track with its programs and projects.

A special thanks to the Executive Committee — Kelly King, Doug Sumner, Janie Scott, Phillip Gregory, David O'Bryan, Joseph Hayden, and Gwen Tilton. The discussions in the monthly meetings were often lively and challenging. Not a single person was shy about expressing an opinion. Everyone was willing to listen and to consider the other's point of view. In all of the decisions, the Executive Committee considered what was best for the members. I am proud to not only have these persons as professional colleagues but also as friends.

I send a multitude of thanks to the committee chairpersons and chapter presidents for their leadership and hard work. These persons have spent many hours on behalf of the members of the Society. The hard work of these persons and those who serve as

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## Kentucky CPAs travel to Gulf Shores for Annual Convention

The Kentucky Society of CPAs invites you to join the "fun bunch" at the Perdido Beach Resort for the 1997 Annual Convention on July 27-30, 1997, Orange Beach, Alabama (Gulf Shores).

### Hotel

We have secured a room block at the Perdido Beach Resort. This popular destination is located on the beautiful beaches of Alabama with a view of the Gulf of Mexico. Single/double rooms are \$126 plus tax. The room block will be released on June 27. A hotel reservation form is located on our fax-on-demand as document number 315. Please note: The hotel requests that you make your reservations by mail but will accept phone reservations for those wishing to arrive prior to the meeting date or stay over past the meeting departure date — (334) 981-9811. Be sure to check

the rate you receive to insure you have been given our convention rate. To entitle you to use the on-site facilities, such as pool, sauna and health club you must be a registered guest of the hotel.

### Registration Fees

Member, includes Sunday and Tuesday evening functions, refreshment breaks, Wednesday continental breakfast and 12 hours of CPE credit \$295

Adult Guest, (free if member is first time attendee) includes Sunday and Tuesday evening functions \$85

Youth 12-18, includes Sunday and Tuesday evening functions \$75

Children 3-11, includes Sunday evening dinner and Tuesday's registration special children's program \$40

Children under 3, because of the format of our Tuesday childrens

program we cannot accept children under 3. You will be able to bring them to the functions but please register them. They recommend Nanny's care (334) 986-8200 or My Favorite Nanny (888) 660-0345.

### CPE - 12 hours

The sessions for continuing professional education on Monday and Tuesday will be in the afternoon from 2-5:30 p.m. This will allow time with our families and during the heat of the day you will be in air-conditioned comfort. This worked very well during last years conference. We will return to the usual schedule on Wednesday morning from 8-11:40, to allow time for check out.

### Monday

Assurance Services/Update on Changes in the Profession and AICPA-Harold Monk/David Anneken/Asa Hord/Gail Broady

### Tuesday

Keys to Leadership: Communication & Decisiveness / Lou Filippo

### Wednesday

Update on Sales and Use Tax - Timothy C. Kimmel, CPA and Update on Other Kentucky Taxes - Thomas J. Luber, Atty.

### Special Events

Golf - Monday, July 28 at 7:45 a.m. at Cotton Creek at Craft Farms \$60

Fishing - Tuesday, July 29 at 7:30 a.m. on board the "Escape" \$45

A registration form and hotel reservation form are available on fax-on-demand document no. 315. Call Carolyn Bowen at (502) 266-5272 for further information.

committee members or chapter officers help make a wide range of activities and projects possible.

### Society Office Team

Thank you to the people in the Society office for their effectiveness and efficiency. Their dedication and hard work have made the KSCPA a national leader. Many day-to-day tasks must be coordinated with the educational programs, the committee meetings, and other events. The Society staff always finds a way to keep everything on track and running smoothly.

### Reflections on a Special Year

When others have given farewell addresses and stated that they received more than they gave, I listened with skepticism. Now I know what

they said can be true. For I too have received more from serving as Society president than I was able to give.

To see the energy of new CPAs, to be reminded of the excitement of receiving the CPA certificate, and to have the honor of welcoming new CPAs to one of the most respected professions made the Awards Banquets my favorite events.

As president, I found one of the most difficult responsibilities to be signing the resolutions of respect in honor of members who had died. For at those moments, I paused to remember the Society member along with their families, communities, and customers who would miss a CPA who had been important in their lives. I am reminded of

two lines that I read recently: Enjoy yourself. It may be later than you think.

To be welcomed by members across Kentucky at chapter meetings, conferences, the Annual Members Meeting, and Annual Convention, are among my most treasured memories.

I was impressed again and again as I witnessed CPAs working hard for their customers (whether clients, employers, or students), communities, and profession. If anything CPAs possibly work too hard. It was gratifying to see CPAs taking pride in and enjoying their careers.

In the book *Chicken Soup for the Soul at Work*, real life stories challenge us to provide exceptional service, encourage those around us, and enjoy ourselves.

It is my hope that hard working CPAs will take the time to ensure the services provided truly meet the customers needs and go beyond expectations, to encourage others especially those closest to you, and to enjoy yourself. With deadlines and constant demands, it is difficult to also attain these goals. CPAs are resourceful and can meet the challenge.

This year is passing rapidly. At the Annual Members Meeting in June, I hope you will join me as I pass the gavel to Doug Sumner with great confidence in his ability to lead the KSCPA through another successful year. Thank you for making this a special year for me.