

The Forensic Accounting Section

The Forensic Accounting Educator

Summer 2017

Editor: D. Larry Crumbley
Louisiana State University

Volume 9, Number 1.

A MESSAGE FROM THE PRESIDENT-ELECT

Dear FA Section Members:

I am grateful for this opportunity to serve our Section for the next two years as the incoming President. Our section has and continues to provide so much to me in my academic career. Like many of you, I have been a member since our Section's founding in 2009. I can readily remember attending the first Midyear Conference in May 2010 in Baton Rouge, LA. The Section has grown so much in such a short period because of outstanding members who are devoted to advancing forensic accounting research and education. Having given so much to me, I hope to "pay it forward" to our community.

While I have taught neither a forensic accounting nor fraud examination course, I have long strived to infuse both, most specifically, fraud examination, in my AIS and auditing courses. As I am sure that many of you can attest to, one of the best feelings as an educator comes from hearing from a former student letting you know the impact you have made on his or her career and life. It made my day as an educator to hear from a former student who detected a shell vendor scheme in her husband's business perpetrated by a close family friend who unfortunately, was trusted with too much responsibility. I was happy to hear from a former student who investigated a skimming scheme at a client of her firm and made recommendations for improving internal controls. I was thrilled recently to hear from a former student who is an FBI agent investigating white collar crime that he is relocating from Los Angeles to Houston. He is planning to visit my classes and "pay it forward" by sharing his insights and experiences with me and my students.

Such feedback does place a burden on me (and a burden that I happily shoulder!) to give my best to my current and future students. I need to continue evolving, enhancing, and



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improving my teaching and research in forensic accounting. I cannot understate how valuable this Section has been in my career. The networking opportunities in our Section are amazing, with so many members eager to share their experience, insights, and resources. The breadth of topics covered in presentations at both the Midyear Conference and AAA Annual Meeting sessions are equally amazing. I am often hard-pressed to pick a session to attend because so many are interesting and valuable.

It is a cliché, but it is so true – our Section is only as good as its members. For almost a decade, my career has benefited because of the service of so many in our Section. I serve our Section because so many have helped me. Forensic accounting will only continue to grow, especially with such topics as big data and blockchain technology. Our Section needs to meet the challenge of that growth by evolving and flourishing in its value to our students, the academy, accounting, and business.

I encourage you to volunteer with enthusiasm in our Section. There are so many ways to help, such as serving as an officer, committee chair, committee member or regional director; assisting with the Midyear Conference and AAA Annual Meeting sessions of our Section; and reviewing for our Section's journal, the *Journal of Forensic Accounting Research*. I also encourage you to attract new members to join our Section, impressing upon them that forensic accounting touches every area of accounting.

Ronny Daigle
President-Elect
Sam Houston State University

Setting the Standard.
Raising the Bar.

Committee Chairs	
Membership Acquisition and Retention	Peter Lohrey
Fraud in Governmental/NFP Entities	Don Deis
Bylaw Review/Strategic Planning	Priscilla Burnaby
Nominating Committee	D. Larry Crumbley
IFRS & Fraud	Angel Chatterton
Electronic Evidence & Fraud	Salem Boumediene
Litigation Support	Bill Barrett
Professional Association Liaison	<i>Vacant</i>
Tax Fraud/Underground Economy	Carl Pacini
Publications	Chih-Chen Lee
Syllabus Exchange	Jodi Gissel
Awards Committee	Diane Matson

Manuscripts and Fraud Detection Stories

Anyone wanting to submit short manuscripts, cartoons, fraud stories, letters to the Editor, call for papers, or other items to *The Forensic Accounting Educator* should send the material to the senior editor, D. Larry Crumbley, at the address below

The Forensic Accounting Educator
D. Larry Crumbley, editor
Louisiana State University
2836 Business Education Complex
Baton Rouge, LA 70803
979.696.1245
Email: dcrumbl@lsu.edu

Call for Short Papers for the Next Issue

Playing Games in the Accounting Classroom

Do you utilize some form of game in your forensic accounting classroom? Describe your game, and how it is used, in a short manuscript. Your manuscript should be short (not over two to three pages single spaced).

Submit your manuscript in Word or RTF format electronically to dcrumbl@lsu.edu.

Technology in the Classroom

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, PowerPoint, or other technology in your teaching?

What works and what don't work? Your manuscript should be short (not over two to three pages single spaced). Please submit your manuscript in Word or RTF format electronically to dcrumbl@lsu.edu.

Minutes for the FA Officers' Meeting

American Accounting Association Forensic Accounting Section 2017 Midyear Research Conference February 25, 2017

Executive Committee Meeting (3:30 – 5:00)

Present

Officers:

Les Heitger, President
Ronny Daigle, VP – Academic
Nick Gibbons, VP – Practice
Patricia Johnson, Secretary
Richard Riley, Treasurer
Cindy Durtschi, Past President

Guests:

Chih-Chen Lee, Chair, Publications Committee
Debra Sinclair, Midyear Conference Chair/Boot camp

- Les Heitger called the meeting to order
.
- The boot camp for the 2017 annual meeting was discussed. For the 2016 session on economic damages, Dick Riley and Les Heitger put together materials so attendees could have data to work with. This went well. Meghann Cefaratti will run the 2017 boot camp. It was suggested that Data Analytics with a hands-on demonstration be the topic for the 2017 boot camp. Consider demonstration of Tableau, possibly with David Hayes as presenter. Ronny and Nick will work on this. Attendees will be encouraged to bring their laptops.
- Potential locations for the SNORT at the Annual Meeting in San Diego were discussed. Les will follow up with manager of the Kansas City Barbeque near the hotel. Nick suggested Striders as an alternative. The format will be the same as in the past. Anyone who has additional suggestions should contact Les.
- The cost of the Section Breakfast at the AAA Meeting was discussed at length. Last year in NYC, the cost was \$96.50 per person. It was not known early enough to adjust pricing. An alternative suggestion was made to have an early morning meeting without a breakfast. Concerns raised included the effect that it would have on attendance. Since the annual breakfast is the high watermark of our section with awards and recognition of member contributions, a good attendance is important. Les will follow up with AAA and see what alternatives are available. Will AAA collect money and pay the bill if the Section goes offsite? It was suggested that someone contact the AIS since their meeting was not held at the hotel last year. A discussion about the portion of the cost that the Section should subsidize followed. No dollar amount was agreed on.
- Preliminary results for the Midyear Conference were shared. 80 people preregistered, 5 registered onsite, and there were 2 invited guests. Overall, anecdotal comments indicated that everyone was comfortable and it was a good meeting. The papers were good and the work in process sessions yielded helpful comments for the participants. Debbie Sinclair and Chih-Chen Lee were thanked for efforts in putting together another successful Midyear Conference.
- The site for the 2018 Midyear Meeting was discussed. It will be Dallas, Memphis, or New Orleans. The decision will be made in a few weeks. Planning for 2019-2021 will be discussed at the Annual Meeting so that the information can be shared earlier with Section members and other interested parties. In looking at future locations, one of the questions to ask should be about tax exemption. A location where AAA is not tax exempt can add a significant cost to the conference. Other cities that were mentioned for future consideration were St. Louis, Indianapolis, Columbus,

San Antonio, and Las Vegas. The importance of finding sponsors to help defray some of the costs was brought up. Debbie will reach out to Britton McKay to see if she will take on this role. The goal is to formalize the process – consider a 3-year commitment, appropriate recognition, dollar amounts, etc. Looking for grant opportunities and reaching out to accounting departments to contribute to have their logos in the program were other ideas mentioned.

- The Journal of Forensic Accounting Research was discussed. Charlie Bailey is interested in continuing as editor. The intention was a 3-year renewable term since getting the journal up and running took time.
- Les will reach out to Qui Song, section coordinator for the Annual Meeting. Cindy emphasized the importance of getting people in place for a few years rather than doing things a year at a time.
- The section dues will remain the same for 2017-2018.
- Les concluded the meeting reminding everyone about what differentiates the section - fascinating, interesting people who are fun to be around.

Les Heitger adjourned the meeting at 4:41 pm.

Respectfully submitted,
Patricia Johnson, Secretary

**Executive Committee Conference Call
Friday, March 24, 2017**

Present:

Officers:

Les Heitger, President
Nick Gibbons, VP – Practice
Patricia Johnson, Secretary
Richard Riley, Treasurer
Cindy Durtschi, Past President

Guests:

Chih-Chen Lee, Chair, Publications Committee
Debra Sinclair, Midyear Conference Chair/Bootcamp

Excused:

Ronny Daigle, VP – Academic

Les Heitger called the meeting to order at 3:30 pm. He reviewed the issues surrounding the term of the editor of the section journal. At the midyear meeting, Ronny Daigle pointed out that, according to the operations manual for the section, the journal editor serves one three year, nonrenewable term. Charles Bailey, the inaugural editor, shared that it was his understanding he would be given two three-year terms since a large part of the first term was spent organizing the editorial board, soliciting articles, etc.

At the AAA Council meeting held subsequent to the Midyear Meeting, a presentation was given on the role of section bylaws and operations manuals. The point of the operations manual as “institutional memory” only was clarified along with the fact that it can be changed at any time by the executive committee of the section. Changes to the section bylaws require a vote of the members.

The intention of the group was that the inaugural editor, Charles Bailey, be given two consecutive terms. Dick Riley suggested that, while a three-year term for the future in general is good, the Publications Committee or a separate committee should determine whether an option for a second term other than for the inaugural editor should be put in place along with a detailed description of criteria. The group thought that was a good idea and would work on getting it set up.

Based on the clarification of the role of the operations manual and the original intention that Charles Bailey remain as editor for a second term, the following motion was made by Cindy Durtschi:

"I make a motion that we reappoint Charles Bailey as the editor of JFAR because much of his term was spent waiting as AAA set up the infrastructure for the journal, finding an editorial board, eliciting articles and beginning the process of being the editor."

The motion was seconded by Les Heitger and approved by a unanimous vote of the officers present. A second motion was made by Les Heitger:

"I make a motion that we change the operations manual to reflect the fact that the Executive committee may ask the inaugural editor to serve a second term."

The motion was seconded by Nick Gibbons and approved by a unanimous vote of the officers present. Les thanked everyone for their time and effort in getting the editorship issue resolved. He will write a letter to the national office of AAA rescinding the call for nominations for editor of JFAR along with the justification. He will contact each person who has been nominated individually once the notice is sent to the section.

The meeting was adjourned at 4:10 pm.

Respectfully Submitted,
Patricia Johnson, Secretary

The Section needs your help to update and expand the Syllabus Exchange! The FAS gathers syllabi used by educators in forensic and investigative accounting courses and shares the syllabi through the Section website (<http://aaahq.org/FIA/Resources>) as a resource to others teaching such courses. To participate in this Syllabus Exchange, or if you have questions, please contact Jodi Gissel at jodi.gissel@marquette.edu. If you send a syllabus, please also indicate whether the course level is undergraduate or graduate, and whether you have additional course material (e.g., lecture notes, problem sets, cases, assignments) that you are willing to share or discuss with other faculty who may contact you directly. File formats may be Microsoft Word, Microsoft Excel, or Adobe PDF. Thank you for supporting the Syllabus Exchange and for serving as a resource to help others!

A Special Thank You to the Forensic
Accounting Section
Sponsors...



* “Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great forensic accountant, you need to join and participate in the many valuable FA activities.”

Forensic accounting issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of the forensic and fraud education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. As Gordon Brown said, “What the use of finger prints was to the 19th century and DNA analysis was to the 20th, forensic accounting will be to the 21st century.” The FA Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the FA (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!

Signature _____

2017 Annual Meeting Sessions

Forensic Accounting Section

Monday August 7, 2017 — 2:00 pm-3:30 pm

2.25 Whistleblowing and Red Flags

Moderator: Salem L Boumediene, Montana State University Billings
(NASBA Field of Study: Accounting)

The Impact of Value Preferences on Whistleblowing Intentions of Accounting Professionals.

Tara J. Shawver, King's College; Lynn H. Clements, Florida Southern College;
Discussant: Siew H. Chan, Nova Southeastern University

Whistle While You Work: Theory and Experimentation of Factors Regarding Fraud Tipsters.

Arron Scott Fleming, West Virginia University; Darin Kip Holderness, West Virginia University; Richard Riley, West Virginia University;
Discussant: Timothy J. Fogarty, Case Western Reserve University

Potential Usefulness of General Impressions of an Interviewee for Red-Flagging Misrepresentation.

Chih-Chen Lee, Northern Illinois University; Robert B. Welker, Retired;
Discussant: Wm. Dennis Huber, Capella University

Monday August 7, 2017 — 4:00 pm-5:30 pm

3.07 New Model Accounting Curriculum for Forensic Accounting and Business Valuation

Moderator: Paul Wapner, Association of International Certified Professional Accountants
(NASBA Field of Study: Accounting)

Panelists:

Timothy Pearson, Georgia Southern University
Richard Riley, West Virginia University
Keith F. Sellers, University of Denver

Description: Forensic and valuation services (FVS) are growing specialty areas within the accounting profession, and employers are seeking candidates with additional education in these areas. Both valuation and forensics were listed as top 10 growing niches by Accounting Today (2016). Students are attracted to careers in FVS, which are viewed as complementary to traditional auditing and tax services. In response to the demand for university-level resources, the AICPA is developing the Model Forensic Accounting Curriculum (MFAC) and the Model Business Valuation Curriculum (MBVC). The MFAC and MBVC will serve as resources for accounting educators seeking to develop or modify accounting programs or course offerings to best prepare students to enter the accounting profession. In this session you will learn about: • How forensic and valuation services fit within the accounting profession • The growing need for CPAs and other financial professionals to offer these services • Learning outcomes and teaching methods used in forensic accounting and business valuation for accounting students • AICPA FVS Programs geared toward accounting students including textbooks, course support packages, pre-written quiz/test questions, case studies, examination/credentialing opportunities, and more.

Tuesday August 8, 2017 — 10:15 am-11:45 am

4.08 Effective Learning Through Cases: Examples from the Deloitte Foundation Forensic Accounting Case Study Series

Moderator: Kristy Chernick, Deloitte Foundation

(NASBA Field of Study: Accounting)

Panelists:

Matt Sherman, Deloitte Advisory

Description: Professionals from Deloitte Advisory will lead the audience through one or more cases and share best practices on how to utilize these cases in their classroom.

Tuesday August 8, 2017 — 2:00 pm-3:30 pm

5.09 Hot Topics in Forensic Accounting

Moderator: Charles D. Bailey, James Madison University

(NASBA Field of Study: Accounting)

Panelists:

Larry Crumbley, Louisiana State University

Carol Dee, University of Colorado Denver

Bill Dilla, Iowa State University

Chih-Chen Lee, Northern Illinois University

Tim Pearson, Georgia Southern University

Description: We will have a panel of key members of the Forensic Accounting Section that will share their views of the Forensic Accounting issues that are currently most interesting in the field.

Tuesday August 8, 2017 — 4:00 pm-5:30 pm

6.07 Forensic Accounting Networking Opportunities for Research and Teaching (FA SNORT)

Moderator: Lester Heitger, Missouri State University

(NASBA Field of Study: Accounting)

Panelists:

Description: TBD

Wednesday August 9, 2017 — 10:15 am-11:45 am

7.04 Health Care Fraud Schemes & Detection

Moderator: Donald Larry Crumbley, Louisiana State University
(NASBA Field of Study: Accounting)

Panelists:

Christine Crawford Cheng, Louisiana State University
Scott P. McHone, CPA, PhD., American Board of Forensic Accounting

Description: Deloitte's 2016 Global Health Care survey found that the U.S. health care system costs \$9,146 (per capita). There was a \$1 billion health care fraud scheme in Miami in 2016, alone. Fraud occurs in four major areas: service providers (the largest), insurance subscribers, insurance carriers, and pharmacies. Up coding, unbundling, phantom invoices, kickbacks, illicit referrals, overcharging, double billing, rent-a-patient, pill-mill schemes, insurance swindles, short-pilling, off-label marketing of pharmaceuticals, rebate fraud, and identity thefts are only some of the fraud schemes. The panelists will discuss prevention, detection, responses, fraud risk assessments, fraud risk profiles, Anti-Kickback statute, False Claims Act, HIPAA, food and drug laws, and the Stark Law are covered.

Wednesday August 9, 2017 — 4:00 pm-5:30 pm

9.19 Teaching Cases, Fraudster Characteristics & School District Fraud

Moderator: Robert Ronald Carnes, The Pennsylvania State University
(NASBA Field of Study: Accounting)

A Methodology for Developing a Case-Based Fraud Examination Course.

Sara Kern, Gonzaga University; Patricia Johnson, Canisius College; Kevin Dow, The University of Nottingham Ningbo China;

Financial Statements Too Good to be True? An Instructional Case Assessing that Question Using Analytical Procedures & Beneish's M-Score.

Canri Chan, Middlebury Institute of International Studies at Monterey; Steven P. Landry, Naval Postgraduate School;

School District Fraud: A Detailed Analysis.

Christine Cheng, Louisiana State University; Renee Flasher, Ball State University;

Tax Return Analysis in a Fraud Examination: The Case of the Bankruptcy Auditor.

David O'Bryan, Pittsburg State University; Jeffrey J. Quirin, Wichita State University; Mary Jo Goedeke, Pittsburg State University;

















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	7:30am	8:10am	8:50am	9:35am	10:15am	10:55am
Hyatt Place	7:30am	8:10am	8:50am	9:35am	10:15am	10:55am
	7:35am	8:15am	8:55am	9:40am	10:20am	11:00am
				9:45am	10:25am	11:05am

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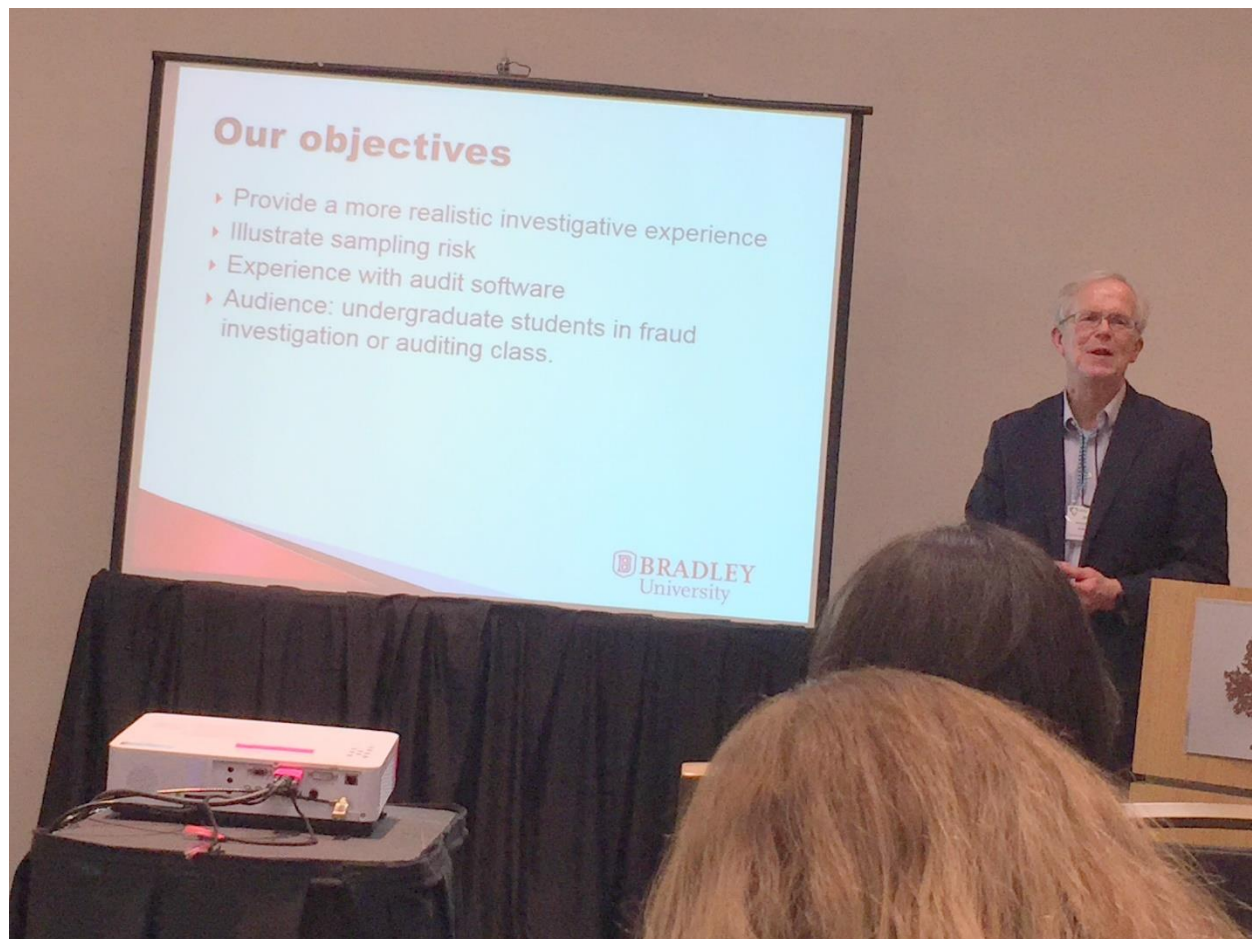
























**"Is it Fraud or the Gray Area Nobody
Will Find Out?"**



**American
Accounting
Association**
Forensic Accounting

KB KERKERING
BARBERIO

Presented by:
Laura Krueger Brock, CPA/CFF, CFE
February 24, 2017











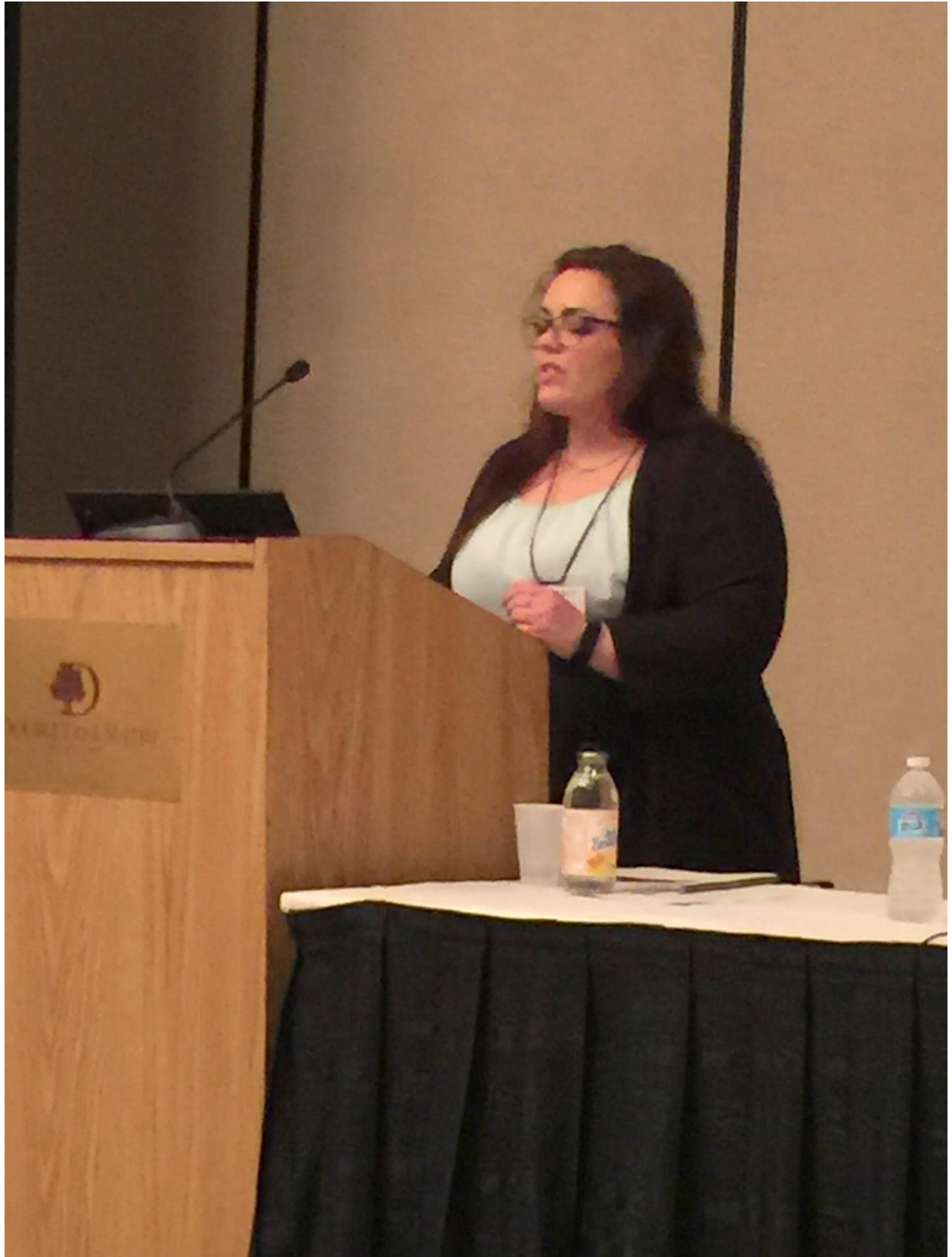
























Universal Orlando CityWalk® Transportation



Route A Departures

Hyatt Place	4:40 PM	5:30 PM	6:40 PM	7:30 PM
Holiday Inn Express	4:45 PM	5:35 PM	6:45 PM	7:35 PM
Fairfield Vineland Rd	4:50 PM	5:40 PM	6:50 PM	7:40 PM
Doubletree Towers	4:55 PM	5:45 PM	6:55 PM	7:45 PM

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Boarding is done on a space available basis















AMERICAN ACCOUNTING ASSOCIATION
FORENSIC ACCOUNTING SECTION
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING FEBRUARY 28, 2017

Account Category	FYTD 17 2/28/2017 Actual	FYTD 16 2/28/2016 Actual	YTD Change	% Change	FYE 2016 5/31/2016 Actual
<u>Revenues</u>					
<u>Dues</u>					
Full Member Dues	7,554	7,728	(174)	-2%	10,350
Assoc. Member Dues	333	288	48	17%	392
Advertising	0	0	0	0%	0
Placements	0	0	0	0%	0
Total Dues Income	7,887	8,013	(126)	-2%	10,751
<u>Journals</u>					
Subscriptions	0	0	0	0%	0
Subscription Discounts	0	0	0	0%	0
Submission Fees	600	900	(300)	-33%	1,125
Hard-copy Income	0	0	0	0%	0
Sale of Publications	0	0	0	0%	0
Royalties	0	0	0	0%	0
Total Journals Income	600	900	(300)	-33%	1,125
<u>Meetings</u>					
Registration Fees - Mid Year Mtg	18,450	22,155	(5,705)	-26%	22,780
Registration Fees - Annual Mtg	3,290	3,628	(338)	-9%	3,628
Registration Fees - Boot Camp	0	0	0	0%	0
Contributions	3,000	2,499	501	20%	4,000
Submission Fees - Mid Year Mtg	0	0	0	0%	0
Sponsorship	0	0	0	0%	0
Exhibitor Fees	0	0	0	0%	0
Hotel Commissions	0	2,022	(2,022)	-100%	2,022
Total Meetings Income	22,740	30,302	(7,562)	-25%	33,427
<u>Other</u>					
Interest Income	0	0	0	0%	0
Total Revenue	31,227	39,215	(7,988)	-20%	45,303
<u>Expenses</u>					
<u>Journals</u>					
Production Support (Charge Per Page)	5,004	0	(5,004)	0%	0
Prof. Fees-Editorial	0	0	0	0%	0
Prof.Fees-Misc.	0	0	0	0%	0
Prof.Fees-Secr.	0	0	0	0%	0
Prof.Fees-ITANet	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Copying	0	0	0	0%	0
Printing	0	0	0	0%	0
Misc.	0	0	0	0%	0
Postage	0	0	0	0%	0
Mailing	0	0	0	0%	0
Total Journal Expense	5,004	0	(5,004)	0%	0
<u>Annual Meeting</u>					
Printing	0	0	0	0%	0
Hotel-Rooms/Food/Bev	7,319	6,572	(748)	-11%	6,572
Hotel-Audio Visuals	310	0	(310)	0%	0
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Mtg. Coord-Exp.	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Bank Fees	0	0	0	0%	0
Travel	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Sponsorship Expense	0	0	0	0%	0
Supplies	0	0	0	0%	0
Total Meeting Expenses	7,629	6,572	(1,056)	-16%	6,572
<u>Mid Year Meeting</u>					

AMERICAN ACCOUNTING ASSOCIATION
FORENSIC ACCOUNTING SECTION
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING FEBRUARY 28, 2017

Account Category	FYTD 17 2/28/2017 Actual	FYTD 18 2/28/2018 Actual	YTD Change	% Change	FYE 2016 5/31/2016 Actual
Printing	577	51	(526)	-1024%	887
Copying	0	0	0	0%	0
AAA Staff Support	0	0	0	0%	0
Hotel-Rooms/Food/Bev	20,989	0	(20,989)	0%	20,758
Hotel-Audio Visuals	11,874	0	(11,874)	0%	10,380
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Mtg. Coord.-Exp.	0	271	271	100%	705
IT WebEx	0	0	0	0%	0
Bank Fees	622	1,010	388	38%	1,025
Travel	0	0	0	0%	964
Telephone & Internet	0	0	0	0%	0
Sponsorship Expense	0	0	0	0%	0
Postage	0	0	0	0%	274
Misc.	0	0	0	0%	0
Supplies	0	0	0	0%	45
Total Meeting Expenses	34,062	1,332	(32,730)	-2457%	35,018
Boot Camp					
Printing	0	0	0	0%	0
AAA Staff Support	0	0	0	0%	0
Hotel-Rooms/Food/Bev	0	0	0	0%	0
Hotel-Audio Visuals	0	0	0	0%	0
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Mtg. Coord.-Exp.	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Bank Fees	0	0	0	0%	0
Travel	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Sponsorship Expense	0	0	0	0%	0
Supplies	0	0	0	0%	0
Postage	0	0	0	0%	0
Total Boot Camp Expenses	0	0	0	0%	0
Awards					
Awards	3,313	2,224	(1,089)	-40%	2,224
Other					
Hotel-Rooms/Food/Bev	5,060	0	(5,060)	0%	0
Hotel-Audio Visuals	0	0	0	0%	0
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Mtg. Coord.-Exp.	0	0	0	0%	0
IT WebEx	0	338	338	100%	0
Bank Fees	342	0	(342)	0%	420
Travel	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Misc.	0	0	0	0%	0
Supplies	0	0	0	0%	0
Promotion	0	0	0	0%	0
Postage	124	0	(124)	0%	0
Total Other Expense	5,526	338	(5,188)	-1537%	420
Total Expenses	58,522	10,488	(48,034)	-440%	44,232
Change in Unrestricted Net Assets	(25,296)	28,749	(54,045)	-188%	1,071