



**Join us for the 2011 Leasing Update
Dec. 1st 8:15 a.m. to 11:30 a.m.**

The Rochester Region is pleased to announce the following presentation:

Accounting for Leases and Changing Guidance, including:

- o Overview of various financing options for your organization – pros & cons of each
- o Overview of intermediate financing options “Traditional leasing & Equipment Financing” – including the three typical structures: (1) Taxable dollar-out; (2) Tax exempt dollar-out (TELP); (3) Fair Market Value
- o Accounting Rules & Pending Guidance on Leasing – What Does It Mean for Your Organization?

About the Speakers:

Rick Owen - following a seven year commercial real estate finance career at a major insurance company, Rick joined Bank of America in 1990 as a commercial real estate team leader. In 1999, Rick moved to the Healthcare & Institutions equipment financing team, a role where he helps acute-care hospital systems and medical providers with their intermediate-term capital needs. Covering a large and diverse territory (New York, New Jersey & North Carolina), Rick has financed over \$1.5 billion of equipment during his healthcare career.

Carl J. Luger, Jr. is a Senior Vice President at KeyBank, NA and has worked at Key for 14 years. During his years in lending he has been responsible for serving a wide range of banking needs for small businesses to middle market sized companies. For the past eight years, his portfolio concentrated in 501c (3) health care service providers agencies in the greater Rochester, NY area. Carl has been recognized for his ability to establish and grow long term client relationships and his commitment to providing outstanding service.

Christopher Harris, CPA, FHFMA, Manager - Christopher is a manager in Bonadio’s Healthcare/Tax-Exempt Division. Prior to joining Bonadio in 2001, Christopher worked with a regional firm in Syracuse. Christopher received his BS degree in accounting from SUNY Geneseo in 2000. His experience includes providing business, accounting, auditing, cost reporting and informational tax return preparation services for a variety of clients with a primary focus on tax-exempt, government and healthcare organizations.

Jilleen Hays, CPA - Jilleen is the Director of Accounting and Financial Reporting for Unity Health System. Prior to joining Unity in April, Prior to joining Unity, Jilleen worked for Ernst & Young, LLP; 12 years (Jacksonville and Cincinnati) in auditing primarily large health care systems and 3 years in a National position, focusing on global education. Jilleen received her MBA from the University of Maine and her BSBA degree focus in Accounting from Central Michigan University.

Location:

The Bonadio Group
171 Sully's Trail, Suite 201
Pittsford, NY 14534
(585) 427-7010

Agenda:

- 8:15 a.m. - 8:45 a.m. Registration
- 8:45 a.m. - 10:15 a.m. Banking Presentations
- 10:15 a.m. - 10:30 a.m. Break
- 10:30 a.m. - 11:15 a.m. Accounting Updates
- 11:15 a.m. - 11:30 a.m. Q&A session

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Leasing Update

HFMA

Leasing Update Registration Form

Facility Name: _____ Phone: _____

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Please indicate each registrant will be attending :

Registrant Name	Indicate CPA Status Y/N	Email Address	HFMA Member # or Student's College (must be completed to receive discount)	Total Due

TOTAL: _____

Cost:
 Member Free!
 Non-Member \$20.00
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To register or for more information : Contact Sharon Polak
spolak@mvphealthcare.com

Registration - 8:15 – 8:45 a.m.
 Event - 8:45 a.m. - 11:30 a.m.

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Checks can be mailed to:
 MVP Health Care
 Attn: Sharon Polak (6th Floor)
 220 Alexander Street
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