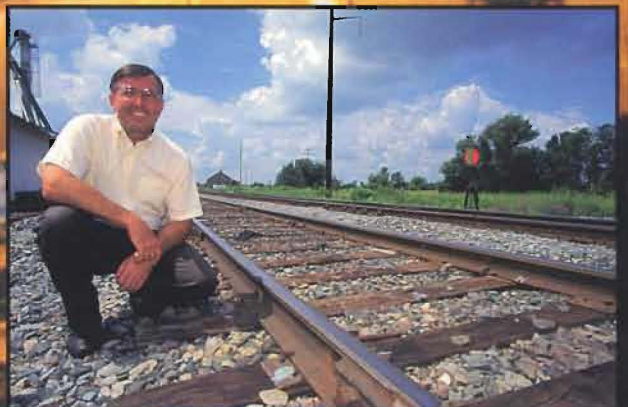




Disaster sparks creative solutions

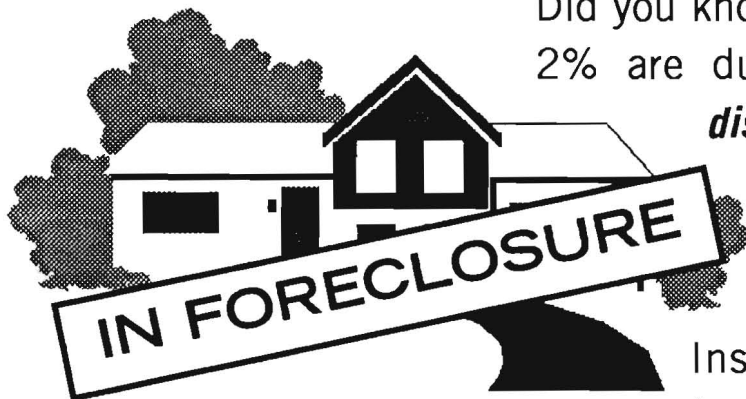
Weyauwega, Wisconsin — March 4, 1996



Bob Wagner, CPA, will never forget how a train derailment and fire forced the evacuation of his plant at Weyauwega Milk Products.

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on the cover

Firefighters in Weyauwega face a spectacular fire caused by exploding railroad cars. The potential explosion of more than a dozen freight cars containing propane caused a three-week evacuation of an entire town in March. The evacuation presented an extraordinary challenge for CPAs in industry Bob Wagner and Mary Paxton.

(Large photo by Bob Ehrenberg [Weyauwega Volunteer Fire Department] / small photo - Peter Zuzga.)



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SIDETRACKED

CPAs respond when accident diverts normal business

This photo, taken from an ultralight plane minutes after a freight train derailed on March 4, 1996, shows the proximity of Weyauwega Milk Products to the burning train cars. A fire engine can be seen rushing to the scene.

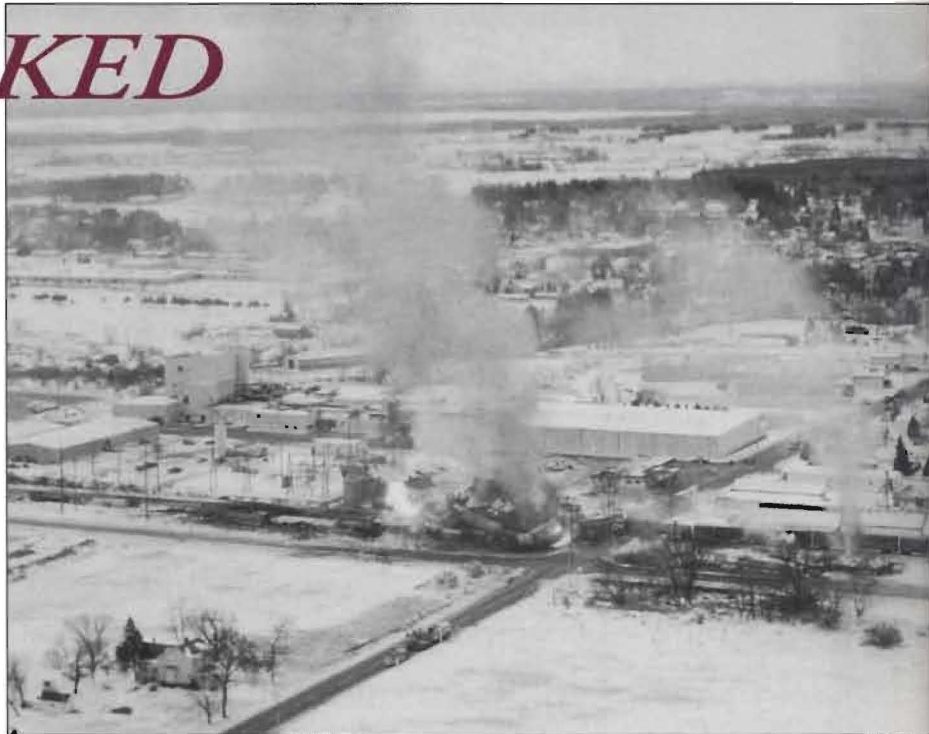


Photo by Ron Brooks, Northern Lite Aviation, Waupaca

Bob Wagner saw the pillar of smoke from miles away.

It ballooned in the cold dawn sky right where he was headed - the milk and cheese processing plant of which Wagner, a CPA, is president. As Wagner got closer, he was relieved to see that the spectacular fire was not at his plant. It was coming from railroad tracks directly behind where a freight train had derailed.

But in fact, Weyauwega Milk Products *was* in danger - as were other businesses and homes. Fourteen of the derailed cars contained propane and were in danger of exploding. In a saga that made national news, the entire town was evacuated for nearly three weeks.

At first, no one realized the danger. Wagner headed inside Weyauwega Milk Products, anxious to get started for the day. The plant runs seven days a week, year-round, processing almost 1.4 million pounds of milk each day. Much of it is made into cheese. At 6 o'clock on that Monday morning of March 4, 20 employees were on the job; the processing vats were

running, and dozens of trucks were already on the road picking up milk from area farms.

Mary Paxton, a CPA who handles all the billing, payroll and other office administration for Weyauwega Milk Products, was getting ready for work at her home on the outskirts of town. The power went out, and she could see smoke from her window.

When the phone rang, it was Wagner, telling her not to come to work. Firefighters had ordered everyone to leave town.

As CPAs in industry, Wagner and Paxton are used to dealing with diverse responsibilities. But they never dreamed they'd be forced to run their business by remote control. A combination of good luck and innovative thinking made it possible.

The best piece of luck: someone grabbed the computer back-up tapes while leaving the plant, enabling Wagner to set up temporary headquarters in his home in Waupaca, about 10 miles away. He had the company telephone and fax

*by Kay Nolan,
Communications
Coordinator*

lines forwarded there. More good news was that most of the company's milk trucks were on the road and didn't become quarantined at the evacuated plant site.

"But around 10 o'clock, the first truck called," said Wagner. "Where do we go with the milk?" Wagner had no choice but to sell the milk to other plants and pay them to process it. With such a perishable product, it was often a matter of sending it here and there, then figuring out the price and other details later. "A lot of that fell to Mary afterward," said Wagner.

Payroll was another challenge. Wisconsin Central Railroad advanced money to employers in Weyauwega so that workers could still receive regular paychecks. Paxton had no office forms, so she used cashier's checks from a bank in the nearby town of Fremont. Luckily, producer checks happened to be on order - Paxton was able to intercept the shipment and have it delivered to Wagner's home.

The intensity of employee emotions was an unexpected side effect of the evacuation.

"It was important to allow people to congregate and talk and keep in touch," said Paxton.

"They would come each week to pick up their



Peter J. Zuzga

Mary Paxton helped keep the milk processing operation running during Weyauwega's evacuation, and faced a mountain of catch-up work when she was finally allowed to return to her office.

checks and stay and talk for hours." Recognizing the need to keep up morale, Wagner invited the company's 120 workers and their families to lunch one day at a restaurant in Fremont.

When the all-clear was finally given to return to work on Wednesday, March 20, the high morale among employees paid off. Several volunteered to help clean out the huge vats, starting even before the city's water supply was restored the next day. Once that occurred, the return to full production was quickly accomplished.

"Friday evening we took milk in; on Saturday, we made cheese," said Wagner.

Continued on next page



For almost three weeks, Bob Wagner's dining room became the corporate headquarters for Weyauwega Milk Products. (Photo loaned by Richard Wagner)

Sidetracked

(continued from previous page)

There were certainly losses: 170,000 pounds of cheese became fish bait - about as ignominious a fate as can be for what should have become fine, aged cheddar. Another 450,000 pounds of milk was "land-applied," and an equal amount of whey was also ruined. But Wagner isn't complaining. Had it been summer, the spoilage would have been greater. Zero-degree temperatures saved much of the plant's inventory.

"The thing that impressed me was the willingness of everyone to help out: employees, producers, regulatory people," said Wagner. "You don't hear about these things. We thought the railroad handled it pretty well. They did step up and say they would handle any financial concerns and they did. Other businesses don't think they could survive being shut down like that. I would have said the same thing. It's amazing what you can do." ♦



Peter J. Zurzoga

Bob Wagner and Mary Paxton stand near some of the state-of-the-art, computerized cheese processing vats at Weyauwega Milk Products.

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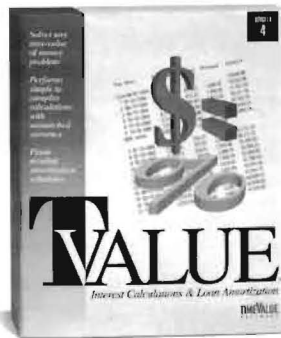
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Railroad quickly learns value of CPA

Weyauwega Milk Products was only one of hundreds of businesses and homes evacuated for three weeks in the middle of winter after the Weyauwega train derailment. Work stopped; food spoiled; pipes froze and broke; cooped-up pets soiled carpets.

When it was over, Wisconsin Central Ltd. Railroad faced more than 3,000 claims for damages. Because the derailment displaced people from their homes, the railroad also offered to pay for hotels and to reimburse relatives and friends who took in Weyauwegans. The railroad paid for lost wages and "interruption of business."

The first thing it did was contact a local CPA.

Don Witt, retired president of Firststar Bank in Portage, was summoned from his home in rural Pardeeville to assist with the mountainous paperwork. Witt signed a contract with Wisconsin Central and its insurer, Lloyds of London, rolled up his sleeves, and began to systematically calculate the settlements.

"We put in some long hours," said Witt. "There were twenty-some claims people working 60 hours a week."

Although he said some people were "looking for easy money," Witt said most claims were legitimate, and there were ways to substantiate the numbers.

"We asked businesses to show us their January and February figures and corresponding figures from 1995," he said. "They could make a direct claim or we looked at their books and tried to make a fair settlement."

Professionals were hired to perform assessments. Witt called upon more CPAs from the firm of Grant Thornton to assist with one of the largest claims.



Donald Witt

The railroad paid claimants a lot of money. "Their insurance had a \$2 million deductible and they went through that real fast," said Witt. And it undoubtedly paid for some dubious damage claims. But accountants helped the railroad avoid an even more costly scenario involving multiple court claims and lawyers' fees.

Witt said his experience in banking and public accounting prepared him well to deal with the job. "I'm familiar with many types of businesses and their financial operations," he said.

The experience has prompted him to advise all businesses "to review their insurance policies to make sure they're covered in the event of a similar crisis."

And at least one railroad now understands the value of a CPA. ♦



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Using the web to untangle business problems

By Dennis Tomorsky, CPA

After taking a four-day weekend vacation, you arrive at work on Monday and discover that a new Internet icon has appeared on your computer screen. It appears that the chief executive's teenage daughter has finally convinced her dad to give the company an entrance ramp onto the information superhighway.

You frown skeptically. Despite the seminars you've attended and the articles you've read that say the Internet is the greatest business tool since the fax machine, you remain unconvinced that it can improve your day-to-day work productivity.

Sifting through the dozen messages that accumulated during your long weekend, however, it appears that several of them require answers before the end of the day. As someone who has always been an advocate of emerging technology, you decide to give the Internet a try to see if the information superhighway will lead to answers.

After fastening your seat belt and clicking on the Internet icon, a screen appears that contains various buttons and icons that allow you to navigate the Internet. You organize your messages and begin your journey.

Message No. 1 (dated minutes after you left work last Wednesday):

Our office in Hong Kong needs to revise your spreadsheet model for the proposed acquisition of the additional Hong Kong plant. They need your computer disk with the spreadsheet file on Monday so that they can modify the formulas in time to close on financing next Wednesday.



Once you confirm that no one mailed the requested disk to Hong Kong, you decide to e-mail the spreadsheet over the Internet. Fortunately, the Hong Kong plant joined the Internet months earlier and uses one of the popular spreadsheet programs that will allow them to work with your spreadsheet file. You click on the e-mail icon and follow the instructions to send your spreadsheet file to the Hong Kong e-mail address. Hong Kong is happy, the individuals who control your future are happy, and for today, at least, you avoid being "downsized," "rightsized" or as humor columnist Dave Barry puts it, "happysized."

Message No. 2:

The PC in accounts payable has been very slow and seems to be having some unusual problems. Someone thought these looked like symptoms of a computer virus. See what you can do without spending an arm and a leg for the computer consultant to spend a full day out here diagnosing.

Now is your chance to actually "surf the Net" to find a solution to a real problem! After clicking on the "search" icon, several "search engines," such as Yahoo, Excite, Lycos, etc., appear as choices for you to find Internet resources having to do with computer viruses. You click on the Yahoo icon, type the phrase "computer virus" and press "enter." A few seconds later a listing appears. You peruse the list looking for a description that seems to fit your computer problem. Hmm. One item describes McAfee virus protection software products. You can even download and try them before purchase.

You click on the McAfee listing and your screen immediately changes to reveal McAfee's home

page, which includes “links” to its web site pages describing computer viruses. After reading the virus descriptions, you conclude that the PC in payables might have a virus and that it would be worthwhile downloading McAfee’s software to confirm your diagnosis and resolve the problem. You follow your Internet instructions to download the software and print the virus descriptions and software instructions. With a little help from your computer-literate colleagues, you “unzip” the compressed virus protection software and have a member of your staff load it on the payables PC. Running the McAfee program discloses that the PC has the “Monkey B” virus. The software destroys the virus and allows you to test all the company’s PCs and computer disks. It finds and destroys additional viruses on several PCs and disks (including new “factory-sealed” software disks) and you decide to purchase the software from McAfee.

You have just saved the company hundreds of dollars in computer consultant costs, avoided delays waiting for the consultant, and saved perhaps thousands of dollars in recovering from the crashed programs and corrupted data that could have resulted from viruses.

Your confidence in the Internet has grown and you proceed to review your remaining urgent messages.

Message No. 3:

The receptionist has requested several weeks off to care for her ill mother in another state. A recent magazine article mentioned something about FMLA requirements for medical leave. Find out if this is a problem.

Clicking again on the search icon in your Internet software, you select the “Excite” search engine and type in “FMLA.” Seconds later, a listing of web sites that include the acronym FMLA appears. You click on a listing described as “Compliance Guide to FMLA” and print the pages that answer your question.

Now you put your Internet surfboard in overdrive and tackle the next message:

Message No. 4:

The company has made a tentative offer to purchase an existing operation in Colorado. If we had operations in Colorado, what can we expect the income tax environment to be?

Wanting to utilize a different search tool, you click on the “web crawler” and type in the words, “income,” “tax” and “Colorado.” You are amazed to find more than 100,000 matches to these key words, so you click on the “back” space to redefine your search. This time, you type “Colorado,” “state” and “tax” and hit the return key. More than 10,000 matches appear for you to scroll through and select. With your adrenaline pumping, you click on “State Taxation Information,” which provides you with an alphabetical list of the states. Clicking on Colorado, you experience a “hit,” which means you got to where you wanted to go. Inside the Colorado site you are able to look through the income, sales, and property tax information for the state. The site also has the state revenue bulletins, newsletters, phone numbers and tax forms - everything you need to evaluate the tax consequences of establishing a presence in Colorado. Total elapsed time to complete the search: seven minutes.

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— * —
 Having used
the Internet
 to quickly resolve several
real life issues,
 you become a
 militant advocate of
 Internet capabilities.

— * —

Internet

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Having used the Internet to quickly resolve several real life issues, you become a militant advocate of Internet capabilities. At the next chapter meeting of CPAs in Industry, you find yourself sharing your favorable Internet experiences and even volunteering to help your colleagues set up their Internet connections. Within a few weeks, you set up your home page, as well as home pages for your church and your kids' soccer team. Before your spouse puts your photo on one of those "have you seen me" fliers, however, you have the good sense to voluntarily limit your Internet surfing to certain scheduled times. ♦

The WICPA would like you to volunteer to help your fellow members by sending an e-mail note to Marcia Tillett at 103510.341@compuserve.com describing Internet web sites that you have found useful. Please include a sentence or two telling what can be found on the site and how it was useful to you. These sites will be published in future issues of *The Wisconsin CPA*.

Dennis Tomorsky, CPA, is an attorney and shareholder at Niebler & Muren, S.C., a Brookfield law firm. Robert D. Stoehr, CPA, County Concrete Corporation, Marathon, contributed to this article.

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Internet glossary

HTTP - Hyper text transfer protocol - used to transfer information on the World Wide Web

HTML - Hyper text markup language - used to create home pages on the World Wide Web

URL - Universal resource locator - address used to access an Internet resource with a web browser

Browser - Software used to view and retrieve documents on the World Wide Web

WWW - Acronym for the World Wide Web

Web site - Information about a company, organization, or even an individual that computer users worldwide can "visit" on their screens

Home page - The first electronic page of a web site

Search engine - A term used to describe the many resources that allow the user to insert some key words in order to find relevant web sites

Link - An icon or word on a web page that can be clicked on with a mouse to take the user to another location

Internet domain abbreviations

.edu - educational institutions

.gov - government organizations

.int - international organizations

.mil - military organizations

.net - networking organizations

.org - nonprofit organizations

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Industry CPAs value networking

by Amy E. Gaeth, Public Relations Specialist

When the WICPA surveyed CPAs in industry in 1992, 60 percent cited networking with other professionals as the key reason for their membership in the organization.

A group of members in the Southern Chapter has made that goal a reality.

Ralph Kauten, CPA, executive vice president of PanVera Corp., Madison, started a CPA Network Group of 12 members in 1991 as an informal way for industry members to meet peers, learn how other businesses function, and to discuss various business, financial and accounting issues. Today, the group has grown to two networks and is 50 members strong.

"The reason this activity is so successful is because the members want to make it work," Kauten said. "The time commitment is minimal, the meeting format is interesting and everyone can participate."

The group meets four times a year. Each meeting is hosted by a different member of the group and is held at his or her place of employment. The host selects the topic.

"The host may want to hear stories about how some of their colleagues have dealt with a particular issue in their company," Kauten said. "This results in a very complete discussion of the issue, different viewpoints expressed, and hopefully, everyone walks away from the meeting with a better understanding of the issue and how other companies are handling that issue."

Members of the CPA Network Group say there are many benefits to participation. Kauten enjoys meeting his peers.

"When you're faced with a challenging issue, who better to talk to than people who've gone through the process before," Kauten said. "Your colleagues can provide you with the knowledge you need to make informed decisions."

Dick Karls, CPA, senior vice president of finance for General Beverage, Madison, was drawn to the group because of its meeting format.

"I feel the main advantage of participating in the CPA Network Group is that you get to communicate on an informal basis with your peers about daily issues that you can then take back to your own business and implement," Karls said.

"I enjoy learning some of the day-to-day issues of my peers, such as personnel issues, system conversion issues and tax issues," said **Bert Figi**, CPA, vice president of finance and administration, Wisconsin Furniture Industries, Inc., Ixonia.

Dan Heerey, CPA, chief financial officer of Quest Technologies, Oconomowoc, likes visiting different members' businesses.

"As a member of the CPA Network Group, I have gained exposure to different industries and broadened my understanding of business issues," Heerey noted.

*Continued on
next page*

CPAs value networking

(continued from previous page)

The network also provides an opportunity to survey the members. For example, a survey can show members what other companies are doing regarding wage increases over the next year. It also can give an idea of market value or price increases on raw materials.

Now that the program is successful in the Southern Chapter, the state CPAs in Industry Committee has formed a subcommittee to encourage and assist other chapters in establishing similar programs.

"We feel this is a valuable benefit that all CPAs in industry might be very interested in. What

better organization to provide this benefit than the WICPA," Kauten said. He encourages CPAs in industry to join these groups and to take an active interest in running them. The objective isn't to make busywork for anybody, but rather to add value to your membership, Kauten explained. "There's a lot of us out there facing the same issues and there's no reason we shouldn't try to work together in facing those issues and helping each other out with them. Then, everybody wins," Kauten said. ♦

For more information on CPA Network Groups, contact Ralph Kauten, 608/233-9450 or Daniel Heerey, 414/567-9101.

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Answering a call to serve

By Kay Nolan, Communications Coordinator

The Onalaska School Board was stunned.

Members were all ready to vote on the purchase of a wide area network computer system for the school district - but when the proposals came back, they may as well have been written in a foreign language. Instead of a straight purchase option, they included a lease alternative with several options.

Even though the board was under pressure - a decision was needed before the fiscal year ended in a few weeks - it seemed certain the matter would have to be tabled.



Tom Kennedy addresses the 1995 graduating class of Onalaska High School. Kennedy serves on the local school board, in part to give something back to the school district he attended.

But this school board was fortunate. One of its members, Tom Kennedy, is a CPA who just happened to have his financial calculator nearby. Kennedy was able to calculate the present value of each alternative and explain to the board how the various proposals compared, giving examples to which all members could relate.

The board reached a decision that evening.

Kennedy, who is the chief financial officer of J.F. Brennan Co., Inc., in La Crosse, described what had seemed baffling to some as "simply looking at the flow of future funds and discounting it back to the present. Once I did that, it was an easy decision for the board."

"It's my feeling that our profession has a lot to offer in the educational arena and we should take a leadership role whenever possible to

make public education in Wisconsin the best in the country," said Kennedy.

Lucky is the community that elects a CPA to its county, municipal or school board. Today's communities face increasingly complex financial issues, with ever higher dollar figures, and ever warier taxpayers.

Randy Olm, a CPA with Schenck & Associates, Sheboygan, is serving his second term as a Sheboygan County supervisor. Like Kennedy, Olm wanted to give something back to his community. He stressed his CPA credentials during his campaign and found that voters seemed to value financial expertise. He ran against a 20-year incumbent who was a former county board chairman and town chairman - and won.

Olm found no shortage of financial issues: Sheboygan County is an employer with payroll and benefits to manage; it runs a 700-bed nursing home complex, and deals with labor unions as well. He also found out how challenging it can be to bring about change.

Longtime supervisors weren't used to change; and Olm was amazed at how little interest the general community seemed to have in the county board.

"The other supervisors are mostly retired," said Olm. "They're very sincere, but have little business background to cope with the things we're doing today. But the apathy within the business community is alarming. I've had very little contact from people. Phone calls are non-existent."

But Olm is proud to say that although he is a



◀ Before Dave Hansen was hired a year ago, the village of Bayside didn't have an official treasurer. Now he provides working papers to back up every balance sheet.

newcomer, he sits on the board's finance committee and has helped it take a critical look at expenditures.

"The county treasurer said, 'I need more money for postage,' " said Olm. "It was for mailing receipts for tax bills. But not everyone needs a receipt. Instead, we now ask those who want one to send us a self-addressed, stamped envelope."

Larry Rose, a partner in a Shawano public accounting firm who was recently elected to the city council, noted that CPAs in public service must give up a certain amount of time. And they may lose a client or two: not everyone is going to be happy with all decisions made by government bodies.

"But I've brought something to the board that others might not be able to," said Rose.

"I believe CPAs can be a very valuable asset to the community when they are appointed/elected to public service positions," said David T. Hansen, CPA, who is the treasurer/finance officer for the village of Bayside. "Our village has a CPA on its Finance and Administration Committee and another one on its Building Committee, and both make valuable contributions to the community.

"As the village treasurer, I have had an opportunity to 'professionalize' the accounting and financial functions of the village. By applying the skills and knowledge that I attained in public accounting, I have been able to produce timely reports and information to the Village



◀ Randy Olm says people with business expertise are needed to help local governments make wise decisions. Olm is a supervisor in Sheboygan County, which manages an \$80 million budget.

Board and various committees. Also, with a public accounting background, I have been able to work efficiently with the village's auditors on budgeting, controls, and the year-end audit."

But the call to public service isn't just about numbers. It's trying to actively help one's community.

"Growing up in a neighboring village and attending middle and high school in this school district, I have been fortunate to be able to give something back to the community where I was raised," said Hansen.

Kennedy agrees.

"My 10 brothers and sisters and I all graduated from Onalaska High School," he said. "This community and district have been good to all of us and I felt that I owed some community service to them in return."

"I've always been active in the area," said Rose. He is a past president of the Chamber of Commerce, and is active with United Way and the local Rotary club.

Olm described the call to public service this way:

"Instead of being a dog nipping at the wheels of the semi, I thought I'd get in the cab and see if I can drive." ♦



◀ Larry Rose has long been active in the Shawano community. When the person representing his aldermanic district became mayor, Rose was appointed to fill the seat. He immediately began to ask accounting questions, such as why the city continued to borrow money with no major capital expenditures on the horizon.



CPAs tackle a different role

by Amy Gaeth, Public Relations Specialist

Wisconsin CPAs often experience hectic schedules, deadlines and long hours associated with the busy season. But when the tax filing deadlines have come and gone, several CPAs look forward to a different kind of season and another role that's just as challenging.

For some CPAs, coaching is a way to pursue a favorite pastime or give something back to their communities. For others it's a nice way to continue a family tradition or spend quality time with their children.

David Spang, CPA, manager at Sentry Insurance, Stevens Point, has always been a big fan of track and field. His interest in the sport began as a high school and college high jumper and progressed to that of a track coach. For the past six years, Spang has coached sprints, hurdles and jumping events at Pacelli High School in Stevens Point.



Spang's favorite aspect of coaching is helping athletes reach their potential. He recalled one of his favorite coaching experiences. A girl joined the track team as a freshman. "She loved high jump," Spang said. "I told her she was going to win

the state title in high jump when she was a senior, and she did. I'm sure it was very gratifying for her as an athlete, but it was more so for me."

For **Mike Sattell**, CPA, partner of Sattell, Johnson, Appel & Co., Milwaukee, playing and coaching baseball has been a family tradition. As a teenager, he was a Little League umpire and he also coached a team with his brother and father. "When I was a kid my dad was an umpire behind the plate and I was the umpire on the bases. I have always thought it was fun to teach kids how to play on a team," Sattell said.

He continues to be an active baseball enthusiast. For three years, he was head manager of a Glendale Little League team. This summer, he coached his 11-year-old daughter Jessica's softball team. Sattell feels it's important to be involved in his community and takes pride in serving as a role model for kids. "I have a lot of confidence in my ability to teach and be a good role model for my kids, to teach them sportsmanship, and to make sure they have a good experience," Sattell explained.

Al Guldán, partner of DeYoung, Guldán, LaChapell & Taylor, S.C., Green Bay, is another CPA who wants his kids to have fun playing sports. He gets personal satisfaction from coaching his 7-year-old twin sons, John and James, in both hockey and soccer. A former hockey player, Guldán has enjoyed watching his kids develop and excel in sports. He feels the experience has taught them leadership skills and helped build their self-esteem.

Dave Spang discusses the outcome of a race with a young athlete at Pacelli High School in Stevens Point. Spang likes helping students reach their potential in track and field - it wasn't very long ago that he was competing in those events himself.

Guldan's favorite coaching moment was when his sons started playing hockey. "The first time I got out on the ice with my sons, I realized that a dream of mine had come true," Guldan said. "Ever since I was a boy, I wanted someday to have a son I could teach to skate and play hockey. Well, I had two sons. Skating with them was a dream come true."

Gordon Meicher, managing partner of Meicher CPA in Waunakee and Madison, has also taken an active role in coaching his children. He has spent the last 10 years coaching his three children—Jenny, Cindy and David (now ages 17, 15, and 12)—in softball, baseball, basketball and football. Meicher, too, had personal experience in these sports, but before he began coaching, he felt it was necessary to read books on how to play and coach sports.

Each of these sports enthusiasts believes there are many benefits of coaching. For Sattell, coaching provides a nice break from a hectic work schedule. He also says it's fun to teach kids how to play the game. "They have such enthusiasm — I guess it's contagious," Sattell said.

Spang enjoys watching kids grow and develop their athletic skills. "Getting to know them personally is also fun," Spang noted.

Meicher likes teaching kids the fundamentals of the game and feels that when they grow technically they gain self-respect. "I always try to be positive and tell kids when they're doing a good job," he said. "But when they make a mistake, I try to teach them the right way to do it. Coaching has helped me a lot. I get to spend time with my kids and help them stay in shape both physically and academically."

Coaching has also provided Guldan with many rewards. "There are so many things a kid can get into trouble with today," Guldan said. "The best thing you can do is to help build their self-esteem. I think being involved in healthy activities helps you do that."



Coaching can be less predictable than accounting - numbers always add up to the same sum, but even the best coaching and playing techniques don't always add up to a win. For Gordon Meicher, however, the rewards of coaching his children's sports teams can't be measured in numbers.

What makes a good youth coach? Guldan says coaches need to be patient. "Not all kids develop at the same speed and not all kids have the same depth to work with as far as strength, speed and coordination," he said. Sattell says coaches should teach children how to have fun. "Teach kids that winning isn't everything," Sattell said. "If they try their best and win, that's a great outcome. But if they lose, they'll learn from their mistakes and win next time. Spang agrees that coaches need to be easygoing. "Don't rule with an iron fist," he said. "Step into their shoes and understand where they're coming from in terms of what they need to accomplish academically. Realize that the time they give you is extra time."

And just how do these CPAs take extra time from their busy schedules to coach sports? Spang plans his team's workouts early in the morning and tries to alternate practices between mornings and afternoons. "I encourage any CPA who has time in their schedule to give coaching a try," Spang said.

Sattell works in a firm that encourages its em-

*Continued on
next page*

CPAs tackle a different role

(continued from previous page)

ployees to be community service-oriented. "I'm fortunate to work in a business where I can have a flexible work schedule," Sattell said. "Sometimes it's a difficult balance, but I guess you just make the time. I know my kids are growing up fast. I love being with them when I can be."

As a partner in his firm, Guldan has been able to make spending quality time with his family a priority. "My kids are 7 this year," Guldan noted. "It only lasts one year and when it's gone, it's gone. I don't anticipate that in the last moments of my life I'm going to look back and say, 'Boy, I wish I would have made more money.' I don't ever want to put myself in a spot where I look back and say, 'I wish I would have spent more time with my kids.' I want to spend that time now." ♦



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*Sitting or sitcom?***First try at CPA exam was comedy of errors***By Gene Strizek, CPA*

In November 1980, I sat for the CPA exam for the first time. I lived in Tucson, Ariz., and the exam was in Phoenix. Three of us drove up to Phoenix together. Mike, Karen, and I left Wednesday morning, with the exam scheduled to begin Wednesday afternoon. We arrived in Phoenix two hours before the exam. We found a motel, checked in, and proceeded to do some last minute studying. I was eager to take the exam.

We arrived at the exam site 14 minutes early. We walked up to the seat assignment board and there was a problem. My name was not on the board. I looked at every one of the 300 names on the board. Mine was definitely not there. Panic was setting in. I sought out an official to make an inquiry. She looked at my ID cards and informed me that I needed to go to the other exam site. Unbeknownst to me, or the other two people with me, the Arizona CPA exam was given at two sites. We had assumed only one site and had not compared instruction letters. Now panic had set in. Frantically, I searched for Karen, as she was the driver. I found her, explained the problem, and asked for her car keys. She gave them to me, and I ran off. She called after me, asking if I knew where I was going. I told her, "Yes, 3035 S. 19th." I quickly drove off, looking at my watch.



Exam time was rapidly approaching. I drove to the 3000 block of South 19th and found myself in the middle of a residential neighborhood. I double checked the street sign. It said 19th Avenue. I looked at my instruction letter. It said 19th Street. Phoenix had numbered streets and avenues, all running north and

south. I was at the wrong place, 38 blocks from where I needed to be, and the exam had already started. I drove across town, speeding all the way. I found the exam site. What I did not find was a parking space. There were no available parking spaces within six blocks of the exam site. The exam had started 20 minutes earlier. I yelled a few obscenities and decided that I was destined not to take the exam that day. I stopped at a liquor store, picked up a 12-pack of beer, and went back to my motel. I drank the afternoon away, knowing that I had forfeited any chance of passing the exam by missing Practice Part 1. That evening, I decided that I would sit for Practice Part 2 just for the experience.

On Day Two of the exam, I sat for Auditing in the morning and thought that I did well. After lunch, Karen dropped me off at my site for Practice Part 2, telling me that she would pick me up afterwards. I took my seat and the exam began. I was having a great time taking the exam. About 30 minutes into the exam, I was interrupted by a proctor. She asked, "You didn't sit for Part 1 of Practice, did you?" I told her I had not. She then announced, "Then you cannot sit for Part 2." I was astounded. She walked over to another proctor, pointed to me and said, "That's him over there." About 30 seconds later, she walked over to my seat, took my exam booklet and answer sheet, said, "I'm sorry," and walked away. Three hundred people were staring at me thinking that I had done something wrong. I stood up and walked out of the building. I had more than three hours until Karen would pick me up. I decided that I might as well walk to the other exam site.

After walking one block, I heard someone calling after me. I turned to see the proctor running toward me. She said, "We are checking with the State Board of Accountancy now. You can come back with me, but we are sure that this is not allowable. We have never had anyone try this before so we don't know what to do." Having nothing to lose, I went back with her. When we entered the building, another proctor dejectedly said, "We have to let him sit for the exam. We also have to let him make up the time he just lost." I told them not to worry, I would be done with the exam before the normal end time. I picked up my exam booklet

and answer sheet, and proceeded to walk back to my assigned seat. Once again, three hundred sets of eyes were upon me, wondering, "What did he do now?" I believe that I had just become the first person ever ejected from the CPA exam, and then re-admitted to the same exam.

Although I did not pass the exam on that attempt, I learned a great deal and subsequently passed the exam. I now laugh a lot in thinking back to that experience, but at the time I could not believe that it was happening to me . . . ❖

Gene Strizek is finance director for Walworth County.

New magazine format to debut

By Kay Nolan, Communications Coordinator

Your next issue of *The Wisconsin CPA* will arrive in early January with a whole new look.

It will be the first edition of our new monthly version of *The Wisconsin CPA*, which will contain the news briefs, member news and classified ads currently found in the *Update* newsletter, as well as the features and longer magazine articles formerly published in *The Wisconsin CPA* just three times a year.

In addition, the monthly *The Wisconsin CPA* will include regular updates of CPE courses and seminars.

Our new, monthly magazine will bring you more information in a more timely manner,

with a beautiful, polished new look - plus save you money on postage by combining the magazine, newsletter and monthly CPE update into one mailing.

In answer to many requests, we will devote part of each issue to articles of interest to CPAs in industry. We will also bring you the latest in news from our six chapters.

We'll be looking for story ideas and written contributions from our members, as well as letters to the editor and opinion pieces.

Contact Kay Nolan, editor, or Marcia Tillett, director of public relations and communication, with your ideas at 414/785-0445 or 800/772-6939; fax, 414/785-0838. ❖

These resumés have been submitted to the WICPA Resumé Service. If a particular resumé interests you, please write, fax, or call Holly White at the WICPA office, P.O. Box 1010, Brookfield, WI 53008 -1010, 414/785-0445 or 800/772-6939 (WI/MN), fax 414/785-0838.

Please identify the resumé by its code number. If interested in submitting a resumé, please contact the WICPA for a profile sheet.

R104 BBA UWM. Seeks part-time/full-time controller/CFO position. Exp. in accounting, taxes, P/R, budgeting, administration, PCs, forecasting, fringe benefits, business startup. Working on MBA. 15 yrs. exp.

R115 CPA/BBA/MBA Marquette University. 12 yrs. exp. in fin. acctg., reporting, treasury, and cash mgt. Seek controller, acctg. mgt., or cash mgt. pos.

R135 Proven skills to be an acctg. manager, asst. controller, or controller. Willing to commute within a 45 mile radius of West Bend. Exp. in all facets of acctg. and highly adaptable.

R138 Exp. controller/treasurer seeks new challenges. CPA since 1985. Exp. handling all phases of fin. department work including payroll, taxes, cost acctg., ins. banking relations and department downsizing.

R140 BBA acctg. Seek position in mgt. advisory services. Independent contractor-Excel; Microsoft Product Specialist Systems Development/Training. 15 yrs. mgt. exp. CPA.

R142 MS acctg. 15 yrs. of exp. in banking and hospitality mgt. Demonstrated performance in financial reporting, forecasting, acctg. and supervision. Seeking CFO/controller or acctg. mgt. pos.

R147 Completely equipped to fill your controller position with a background of 4 yrs. of Big Six and 5 yrs. financial operations, reporting and systems implementation.

R152 BBA UWM. General acctg. from payroll to financial statement preparation. Proficient in the preparation of individual & corporate tax returns.

R163 CPA with MBA and 20 yrs. exp. in all aspects of health care looking for pos. in smaller firm with partnership or CFO potential. Prefer smaller city.

R165 Over 25 yrs. of general financial/acctg. and treasury/cash mgt. accomplishments, most recently as controller of major professional services firm. Prefer Milwaukee area in controller, financial analysis pos.

R172 Seeking pos. as tax adviser. Have practiced tax law for 9 yrs. 2 yrs. exp. as tax acct.

R173 20 yrs. exp. in mfg. with emphasis in auditing systems, mgt. costing, and general acctg. Excellent interpersonal and mgt. skills. Seek mgt. pos.

R181 BBA 1973 Notre Dame. Well rounded education. Excellent exp. Varied background in private and

public acctg. Strong communication, supervisory and mgt. skills.

R190 MS Business, UW-Madison. CPA with 6 yrs. acctg. firm exp. in individual and all business entities tax preparation and research seeking permanent/pos.

R196 Hands-on experience in mfg. acctg., fin. analysis, mgt., and adm. Strengths - number crunching and communicator/relater skills. Sole proprietor seeking clients seeking a part-time accountant, controller or HR adm.

R200 I have a major in acctg. from Mount Mary College and desire to work in pub. acctg.; also have a B.S. in pharmacy from UW-Madison. Worked for 13 yrs. as pharmacist.

R204 MBA/CPA. Background in many areas of corp. taxes, tax acctg., fixed assets. Seek tax acctg. pos. in industry.

R212 BA top honors from Carthage College. Two yrs. exp. w/ general ledger, A/R, and credit. Seeking challenging pos. w/opportunity to use my skills and to be an asset to a private or public company. Dedicated professional seeking long term growth potential.

R216 Motivated, ambitious CPA with 10 yrs. exp. in fin. reporting, budgeting, systems implementation and audit. Recently left position as VP-controller in New York City for return to quieter life. Seeking controller, audit manager, or other exciting opportunities.

R217 BBA - acctg. UW-Milw. 14 yrs. exp. in retail, mfg. and Big Six including fin. reporting, budgeting, ESOPs, cash mgt., Lotus, and taxes. Seek controller/CFO pos.

R219 Fin. ex. w/over 20 years exp. in mfg. Start-ups to Fortune 500s. Exp. in planning, forecasting, analysis, coaching, and mgt. reporting.

R221 BA acctg/ CPA with 5 yrs. in pub. acctg., audit, tax and gen. acctg. exp. Seek pos. in private/ind. sector in Madison.

R224 CPA with 10 yrs. of public acctg. exp. with local Milw. firms seeks perm. pos. in private acct. Open to relocation to central or northern Wis.

R230 Sr. fin. exec. with extensive exp. in acctg., finance, budgeting, treasury, bank relations, strategic business planning, PC & MIS technology and operations management seeks CFO position.

R237 Exp. in directing, coordinating and managing fin. operations. Extensive qualifications highly adaptable to a wide variety of private, commercial, or industrial environments. Seeks a challenging position as a controller, acctg. manager where compensation is commensurate with individual contributions.

R239 BBA UW-Whitewater. CPA w/3+ yrs. of pub. acctg. exp. in acctg. systems, gen. ledger, financial reporting, and auditing. Seeking gen. acctg. or audit position in private acctg. or industry within 45 miles of Sheboygan.

R243 Seeking challenging part-time position. CPA with Big Six firm exp. and 4 yrs. treasury exp. w/large non-profit organization.

R244 Degreed CPA, over 5 yrs. exp. in private industry, currently controller with exp. in AR/AP/GL, month-end closing, payroll and corporate income tax. Extremely computer literate, seeking managerial acctg. position.

R245 19 yrs. exp. in admin. responsibility, business development, loan officer, staff management, financial auditing, and credit and legal documentation analysis of small to med. size companies. Hands-on exp in fin. statement analysis, cash flow forecasting, budget and breakeven analysis, consolidations, acquisitions, reorganizations, cash and inventory management, environmental assessment liability, real estate appraisal analysis, admin. and commercial regulatory compliance.

R248 20 yrs. exp. as a controller in various types of industries. Seeking part-time employment as controller/CFO.

R249 16 yrs. diverse exp. in public acctg. in industry, audit, tax, acctg., and mgmt. adv. services. Exp. includes audit supervision and training, PC and mainframe usage, taxation. Seeks position in public and industry in central Wis.

R250 Exp. in construction financial management. Knowledge and exp. in forecasting, budgeting, cash management, risk management, information systems, financial reporting, personnel and employee benefits. Also have supervisory experience.

R251 9 yrs. of combined Big Six and manufacturing exp. Proficient in Lotus, Microsoft Office, Best's Fixed Assets, and Peachtree. Seeking a part-time position.

R252 I have broad financial educational and work exp. I desire either a top financial or general management position with a growth company. My philosophy is people-oriented.

R253 CPA, 20 yrs. middle market exp. Good candidate if needs are growth, real improvement, \$ difficulties. Suggested use: financial exec. where acctg. serves rest of company, where focus is first on operating info, then financial reporting, and where company manages based on measuring financial and quantitative performance (hard) + motivating people (soft). Credentials support above.

R254 BA acctg. UW-Madison. 22 yrs. Fortune 500 exp. Strong computer, management and re-engineering skills. Exp. with Dun & Bradstreet ledger, A/P and fixed asset systems. Seek controller/asst. controller/financial analysis position.

R255 CPA w/12 years health care exp. including internal audit, controller, reimbursement. Strong analytical, organizational and PC skills. Seeking CFO, controller, dir./audit position. Ready to relocate, prefer small city.

R257 CPA seeking an entry level position in internal or public acctg. 8 yrs. previous insurance exp. in various positions including operational audit. Professional designations include Chartered Life Underwriter (CLU) and Chartered Financial Consultant (ChFC). Computer literate.

R258 A management team financial exec with more than 20 years of mfg. exp. in Fortune 500 and subsidiary environments. A CPA who seeks VP finance/controller position.

R260 BA seeks position in public acctg. Completed CPA exam, currently self-employed doing general acctg., small business and individual tax. Willing to relocate, prefer central to southern Wis. in a mid-size/small city.

R261 Exec. with P&L management, multi-unit operating management, new business development along with core competencies in corporate and investment finance seeks position as president or exec. VP.

R262 Seasoned financial professional with 15 yrs. service and mfg. exp. in fin. management, cost analysis and software applications, seeking position in Eau Claire area.

R263 BBA UWM 1974, CPA WI 1996. I have extensive exp. in the service industry, especially banking & finance. Would like to relocate back to Wis.

R264 BBA/CPA/MBA. 11 yrs. exp. - 4 yrs. nonprofit, 7 yrs mfg. 15 yrs. supervisory exp. Ext. PC & mainframe exp., systems conversions, multi-division envrnmnt. Looking for accounting mgr., asst. controller position.

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previous page

R265 CPA w/Big Six public & priv. ind. exp. desires new challenge in CFO/VP-Fin pos. Would consider consulting pos. for the right firm. Background includes exp. in multiple areas of business from start-up phase through mature phase.

R268 CPA w/11yrs. public and private acctg. exp., most recently as controller (6+ yrs) for mfg. and dist. company. Exp. in budgeting, cash mgmt., systems implementation, H/R, financial reporting, etc. Seeking controller or other financial mgmt. position.

R269 CPA/BBA/MBA UW-Madison. 8 yrs. exp. in controller, CFO, audit mgr. roles. 3 yrs. Big Six hands-on exp. in mortgage acctg., tax, costing, gen. anlys., MIS, lender relations. Proven ability to effectively serve op. mgnt. in varying org. structures. Seek controller position.

R270 High level of responsibility consulting to physicians/dentists, desire financial planning/analyst position w/well-regarded, forward-looking firm w/opportunity for ownership in near future.

R272 BS Accountancy University of Illinois 1991. Employed sm. CPA firm in Rockford, IL 1/92-4/96. Exp. includes governmental and not-for-profit auditing, along w/considerable tax emphasis. Prefer Madison or Milwaukee.

R273 BBA 1972 Notre Dame, Cum Laude, CPA/CFO w/proven track record of progressive responsibilities in Big Six public acctg., retail & manufacturing environments. Seeks CFO position.

R274 MBA/CPA w/12 yrs. progressive exp. Strong mgmt., analytical & communication skills. Demonstrated performance in financial reporting, forecasting, acctg. & supervision in fin. services industry. Seek controller/acctg. mgr. pos.

R275 MBA, CPA. 3 yrs. auditing exp. in public acctg./mfg. environment; 2 yrs. financial acctg. exp. in insurance environment.

R276 CPA/BS/BBA. 12 yrs. public and private acctg. exp. Exp. in cash projections, fund acctg., distr., auditing and tax. Seeking senior/superior/mgt. pos.

R277 Extensive and diverse exp. in public acctg., mfg., retail and svc. organizations. Prefer CFO, controller, or sr. mgr. pos.

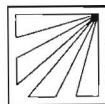
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The City of Cedarburg, WI (pop. 10,513) is accepting resumes for City Comptroller/Treasurer. This full-time, department head level position, reporting to City Administrator, performs and supervises all accounting and financial activities of the city including collection, investment and disbursement of \$10+ million budget. Requirements: a minimum of 3 years of municipal or other fund accounting experience; an associates degree in accounting, finance or business administration; PC computer network experience. B.A. degree in indicated fields is preferable. Salary range \$36,429 - \$45,444; exact pay DOQ; excellent benefit package. Send resume by Nov. 1 to City Administrator, P.O. Box 49, Cedarburg, WI 53012. EOE.

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