

Income & Expense Statement  
Analysis  
Application  
Amount Paid \$85 \$95 \$110

Name: \_\_\_\_\_

Town: \_\_\_\_\_

Title: \_\_\_\_\_

IAO: Yes \_\_\_\_\_ No \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Enclose a check or your Municipality's completed voucher for the amount you qualify for. Make checks payable to:

New York State Assessors' Association  
c/o Fred Pask, IAO  
102 Golden Pond Estates  
Akron, NY 14001  
(716) 542-2065

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102 Golden Pond Estates  
Akron, NY 14001

# Income & Expense Statement Analysis



*The Institute of Assessing Officers  
Affiliated with the New York State  
Assessors' Association Presents a  
One Day Seminar at:*

*Holiday Inn  
Cheektowaga, NY  
August 10, 2012*

*About the Course*  
***Income & Expense Statement Analysis***

This course will include a thorough review of the basics of Income and Expense Statements. We will decipher what is and is not a legitimate income or expense entry and expand into some of the “off the wall” income and expense entries. We’ve all seen them and sometimes wonder how they should be considered. Bring some of the unique income and expense entries that you’ve pondered. This course will discuss their legitimacy.

This seminar will be general in nature and should appeal to all levels of assessment and appraisal professions. Bring your calculator and your questions.

**IAO Re-certification Credits**

The Institute of Assessing Officers will award (6) re-certification credits to all Institute Members who attend this seminar. Eligible Assessors and County Directors who attend will receive continuing education credit and reimbursement from ORPTS, pursuant to their rules.

**Department of State Appraiser continuing education credits have been approved.**

**About the Instructor**

**Thomas Frey, IAO, RES, AAS**  
**President—Frey Appraisal & Consulting Services, Inc.**

Thomas Frey, IAO, RES, AAS is President of Frey Appraisal & Consulting Services, Inc. of Middletown, NY. He is also the Executive Director for the New York State Assessors' Association and the Institute of Assessing Officers. Mr. Frey has served as the Treasurer of both institutions and is Past President of the NYSAA. Tom retired after almost 30 years as an Assessor in New York State. He has instructed at the Cornell University Seminar and instructed a number of One-day Seminars, as well as the Annual Conference. He is a New York State General Certified Appraiser, a National Regular Instructor for the IAAO and an approved instructor for the New York Department of State and Office of Real Property Tax Services. Tom has been qualified as a National AQB Certified USPAP Instructor for The Appraisal Foundation.

**Registration Information**

Registration: 8:30 AM  
Coffee & Pastry

Seminar: 9:00 AM to 4:00 PM  
Lunch Included

Date: August 10, 2012

**General Information**

**August 10, 2012**

Location:

Holiday Inn  
4600 Genesee Street  
Cheektowaga, NY 14225  
(716) 634-6969

Tuition:

\$85.00—IAO Members  
\$95.00—NYSAA Members  
\$110.00— All Others

Tuition Includes:

Course Materials, Coffee, Pastry,  
Lunch, Breaks

Reservations must be made by:

**August 3, 2012**

Enrollment is limited to the first 40 applications received. No refunds after August 8, 2012. Consider your reservation confirmed unless otherwise notified. Call Fred Pask for any information, (716) 542-2065

Email: fjpakron@yahoo.com