From the President

Change
by Steve Huisjen

When it comes to “Change” most of us cringe at the idea or, at the very least, hesitate before acting upon it. This is true for most of the population and even more so for a group of conservative accountants in West Michigan. For a lot of us, thinking outside the box is a challenging task when our primary job each day is applying a multitude of rigid accounting/tax rules and pronouncements. Accountants have traditionally been saddled with the task of reporting historical information and, therefore, have taken a reactive (unchanging) approach versus a more proactive approach.

Unfortunately, during these challenging economic times, most of us are being forced to take a hard look at our company budgets and start thinking more out of the box than ever before. A first step might be to review your internal processes and procedures for each department. My company recently hired a new accountant and with this new hire came a whole new set of ideas. We have been able to delete many unnecessary, repetitive tasks and significantly cont’d...

We have been able to delete many unnecessary, repetitive tasks and significantly improve our productivity and efficiency..."
improve our productivity and efficiency on many other job functions. We probably could have come up with many of these ideas on our own over time, but by hiring a new outsider, it immediately forced many of these changes to the forefront instead of letting them sit on the backburner.

In addition to productivity and efficiency issues, a thorough review of your Selling, General and Administrative Expenses is a must. Sure, we look at these expenses every year when preparing our annual budgets, but how often do we question the necessity of these expenses. Normally, we might review the expenses over the past five years, come up with an average, and set the budget accordingly. Unfortunately, that old (unchanging) way of thinking will only continue to lead you in the wrong direction. Many overhead expenses are considered a nice employee benefit but are certainly not a necessity to maintaining a profitable business. They are added to the budget during the fat years and then left there during the lean years. No employee likes to forfeit any of their benefits, but in today’s tight economic environment we are being forced to change in order to survive and remain profitable. Thus, I encourage you to be proactive, question the old ways you have always done things, and embrace changes that will make you and your company more productive and profitable in the future.
Help bring a smile to a child’s face this Christmas!

Saturday, December 19, 2009
7:00 a.m. to 3:00 p.m. (Shifts Available)

West Side Complex
(West side of downtown Grand Rapids)

Volunteers needed to act as escorts to help parents pick out toys for their children!

Call Rhonda Huisman at 616.752.4229 if you have any questions, or if you’re interested in volunteering!
SAVE THE DATE
FRIDAY, MARCH 26, 2010
20TH ANNIVERSARY
CASINO NIGHT
WEST MICHIGAN CHAPTER CFMA
Welcome to our newest member since our last issue of Extras!

Scott Wiersma  
VanDyken Mechanical, Inc.

Lucrezia Esteban  
East Muskegon Roofing & Sheet Metal Co., Inc.

Bryan Formsma  
The Campbell Group  
Referred by Ann Plummer

Maggie Winger  
Great Lakes Balancing  
Referred by Harriet Perdue

Mark Buggie  
Plante & Moran  
Referred by Bob Brazda

Tim Koster  
Rehmann

Kristen Ray  
Smith Haughey Rice & Roegge

Brad Steenbergen  
Beene Garter LLP

Welcome to all of you!

If you have any questions about membership, please contact any Membership Committee member listed below:

- Ken Bos  
  Hylant Group  
  ken.bos@hylant.com

- John D. Koscielniak, CPA  
  Walburg & Associates, PC  
  jkoscieniak@walburg.com

- Ann M. Plummer  
  Beene Garter LLP  
  aplummer@beenegarter.com

- Randy Brink  
  Kent Companies  
  randyb@kentcompanies.com

- Andy Odehnal CPA  
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  andyo@vanlaan.com

- Barbara Powlison  
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  bpowlison@thegrangergroup.com

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  mikep@pipgrmi.com

- Todd Hanson  
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  todd@connect-resources.com

- Suzanne Strauss  
  Great Lake Systems, Inc.  
  suzanne@glsroof.com

Membership Statistics  
as of October 2009:

Chapter Membership Composite

<table>
<thead>
<tr>
<th>Category</th>
<th>Members</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>General Members</td>
<td>63</td>
<td>60%</td>
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<tr>
<td>Associate Members</td>
<td>42</td>
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<tr>
<td>Total</td>
<td>105</td>
<td>100%</td>
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General Membership Meetings

All meetings will be held at the University Club on the tenth floor of the Fifth Third Bank building located at the intersection of Ottawa and Lyon in downtown Grand Rapids.

Parking will be at the attendee’s expense.

Registration begins at 11:30 a.m., with lunch served at 12:00 p.m.

<table>
<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Host</th>
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<tbody>
<tr>
<td>December 2009</td>
<td>No Meeting - Merry Christmas &amp; Happy New Year!</td>
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<tr>
<td>January 28, 2010</td>
<td>Health Care Reform</td>
<td>Roger Tjoelker</td>
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<td></td>
<td>Speaker: Jaime Mills, Mills Benefit Group</td>
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<tr>
<td>February 25, 2010</td>
<td>Prequalification Management</td>
<td>John LaBarge</td>
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<td></td>
<td>Speaker: Herb Brownett, Textura Corp. &amp; Past National CFMA President</td>
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<td>March 25, 2010</td>
<td>What is Happening at VAI</td>
<td>John LaBarge</td>
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<td></td>
<td>Speaker: Steve Heacock, VanAndel Institute</td>
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<td>April 22, 2010</td>
<td>Leadership Development (TBD)</td>
<td>Steve Huisjen</td>
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<td>Speaker: Darlene Regula, Dale Carnegie West Michigan</td>
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<tr>
<td>May 20, 2010</td>
<td>To Be Determined</td>
<td>To Be Determined</td>
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MISSION

As the source and resource of construction financial management in West Michigan, our Association unites individuals having financial responsibilities in the construction industry. We provide a forum through which the Association’s members can meet to network and exchange ideas. We promote and encourage leadership within the construction industry, as well as our Association. We develop and coordinate educational programs dedicated to the purpose of improving the professional standards of the industry and enhancing the value of construction financial managers to their respective companies.

CFMA Western Michigan Chapter Mission Statement