



Government Finance Officers Association

22nd Annual Governmental

GAAP UPDATE

Join our panel of presenters as they discuss

- Recent GASB statements, exposure drafts, and implementation guidance
- Other ongoing GASB projects, including the financial reporting model improvements to governmental funds

Earn 4 CPE credits
with your participation

Three offerings available

- **NOVEMBER 2, 2017**
- **DECEMBER 7, 2017**
- **JANUARY 18, 2018**

1:00–5:00 p.m. (Eastern)

22nd Annual Governmental GAAP UPDATE

The GAAP Update is an event not to be missed! Three offerings are available.

Government Finance Officers Association (GFOA) will offer its 22nd Annual Governmental GAAP Update on November 2, 2017, December 7, 2017, and again on January 18, 2018, using the latest video and audio streaming technology. The seminar offers an incomparable opportunity to learn everything you need to know about the most recent developments in accounting and financial reporting for state and local governments from the convenience of your own computer! Enjoy all the benefits of the highest quality continuing professional education without the time and expense of travel! Sign up with your colleagues and take advantage of special group rates!

Participate in interactive exercises to test your knowledge of the material being presented. Receive immediate feedback to your questions during the program from GFOA's Technical Services Center staff.

COVERAGE

- Final authoritative guidance on:
 - asset retirement obligations
 - the use of Fiduciary funds
 - various topics covered in the 2017 Omnibus, including pension and OPEB issues
 - debt extinguishment issues, including use of existing resources and prepaid insurance
 - leases
- Recent GASB implementation guidance
- Proposed guidance on debt disclosures for direct borrowings and direct placements
- Proposed implementation guidance for accounting and financial reporting for OPEB
- Other ongoing GASB projects
- Update on the GASB financial reporting model improvements for governmental funds
- Update on the uniform grant guidance, including procurement guidelines
- Proposed changes to the Yellow Book
- Common financial reporting deficiencies
 - *Topics subject to change*

PRESENTERS



Todd Buikema, Acting Director, Technical Services, Government Finance Officers Association, Chicago, Illinois

Melinda Gildart, Controller, Chicago Public Schools, Chicago, Illinois

Peg Hartnett, Senior Manager, Technical Services, Government Finance Officers Association, Chicago, Illinois

Chris Morrill, Executive Director/CEO, Government Finance Officers Association, Chicago, Illinois

Bob Scott, CFO, City of Carrollton, Texas

David Vaudt, Chairman, GASB, Norwalk, Connecticut

Ted Williamson, Partner, RubinBrown LLP, St. Louis, Missouri

COURSE LEVEL: Intermediate

FIELD OF STUDY: Accounting (Governmental)

PREREQUISITES: Knowledge in state and local governmental accounting and financial reporting.

WHO WILL BENEFIT: State and local governmental accounting and financial reporting professionals, state and local government CFOs, and auditors of state and local governments.



SIGN UP TODAY

by submitting the enclosed registration form or registering online using GFOA's e-store. Take advantage of early and group discounts and save! (Group discounts cannot be applied to online registrations.)

INTENDED OUTCOMES

Participants in this year's GAAP Update should obtain a practical knowledge of:

- GASB Statement No. 83, *Certain Asset Retirement Obligations*
- GASB Statement No. 84, *Fiduciary Activities*
- GASB Statement No. 85, *Omnibus 2017*
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*
- GASB Statement No. 87, *Leases*
- GASB Invitation to Comment, *Financial Reporting Model Improvements—Governmental Funds*
- GASB ED on *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Forthcoming GASB ED Implementation Guide, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Common financial reporting deficiencies encountered in the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program
- Government Accountability Office 2017 ED of *Government Auditing Standards*
- Updates on the Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance)*

REGISTER NOW AND SAVE!

Whether watching on your own or in a group setting, each individual must be registered—including those who may not intend to claim continuing professional education (CPE) credit.

November offering: Sign up by September 29, 2017, to take advantage of the early registration fee.

December offering: Sign up by November 3, 2017, to take advantage of the early registration fee.

January offering: Sign up by December 15, 2017, to take advantage of the early registration fee.

Save with group discounts! Multiple participants from the same location are encouraged to view the presentation together to enhance streaming quality. In order to receive the group price, all registrations must be submitted together.

Save with GFOA member pricing! GFOA members receive a discount on all GFOA training events. Not a member? Join now and receive \$25 off your GAAP Update registration fee with a paid new membership. Add the new membership fee directly to the registration form. Visit www.gfoa.org to view the fee schedule. For questions, please e-mail membership@gfoa.org.

REMINDER



You will receive instructions on how to access the program and a link to the program from announcements@gfoa.org on October 31 for the first offering and on December 5 and January 16 for the encore presentations. Watch GFOA's website for information on how to test the technology that will be used prior to the event.

- The presentation will run from 1:00 p.m. – 5:00 p.m. Eastern Time on November 2, December 7, and January 18. Please adjust to your local time zone.
- All individuals, whether in a group setting or on their own, must be registered to view the program.

EARLY REGISTRATION FEES

Postmarked and paid by September 29, 2017 (November 3, 2017, for the December offering, December 15, 2017, for the January offering)

The following fees are PER PERSON/INDIVIDUAL REGISTRANT.

	Active Government Member	Member Private Sector	Non-member Government	Non-member Private Sector
1 or 2 people	\$135	\$155	\$150	\$185
3–10	\$125	\$145	\$140	\$175
11–20	\$120	\$140	\$135	\$170
21–40	\$115	\$135	\$130	\$165
41–75	\$110	\$130	\$125	\$160
76–100	\$ 95	\$115	\$110	\$145

FULL REGISTRATION FEES

Postmarked and paid after September 29, 2017 (November 3, 2017, for the December offering, December 15, 2017, for the January offering)

The following fees are PER PERSON/INDIVIDUAL REGISTRANT.

	Active Government Member	Member Private Sector	Non-member Government	Non-member Private Sector
1 or 2 people	\$180	\$215	\$195	\$245
3–10	\$170	\$205	\$185	\$235
11–20	\$160	\$195	\$175	\$225
21–40	\$155	\$190	\$170	\$220
41–75	\$145	\$180	\$160	\$210
76–100	\$110	\$145	\$125	\$175

100+ PEOPLE? Call GFOA at 312-977-9700 for special pricing or e-mail training@gfoa.org.

GFOA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



National Registry of CPE Sponsors
150 4th Ave. N., Suite 700
Nashville, TN
37219-2417
www.nasba.org

TECHNICAL REQUIREMENTS



HARDWARE REQUIREMENTS

Component	Minimum Requirements
Processor (CPU)	2.0 GHz or faster
RAM	512 MB of RAM (1GB recommended)
Monitor and Video Card	64k color
Internet Connection	We recommend viewing the presentation on a wired Internet connection with a minimum connection speed of 2 Mbps. Please contact your IT department and notify them you will be streaming both audio and video and to allow for enough bandwidth usage during that period of time.

SOFTWARE REQUIREMENTS

Component	Minimum Requirements
Operating System	Window XP or later, Mac OS X 10.5 or later
Browser Version	IE 7 or later, Firefox 3.0 or later, Safari 3.0 or later, Google Chrome
Flash Player	Adobe Flash Player 10.2 or later (Download at http://get.adobe.com/flashplayer/)

IMPORTANT



Watch www.gfoa.org for updates on tools and demonstrations to help make this year's streaming event run as smoothly as possible. An instructional video will be available in the fall to help you become familiar with all the features available in the new technology.

OTHER RECOMMENDATIONS

- High bandwidth is recommended and will ensure you can view the web-streaming event without delay and the picture/sound coming and going. We recommend having a wired Internet connection with a *minimum connection* speed of 2 Mbps.
- It is recommended that you use a PC with Windows and Internet Explorer 7.0 or higher. If you are using a Mac, please use the Safari web browser with a high speed/broadband Internet connection.
- Make sure you have pop-ups disabled in your Internet browser settings.
- Make sure that your Internet browser is Active X enabled.
- WiFi is not recommended. The problem with WiFi is that the signal strength can vary, causing bandwidth to increase and decrease.
- We recommend using a wired connection. A wired connection gives a consistent signal and consistent bandwidth. A wired connection provides a better experience.
- It is better for organizations with low bandwidth to only have the session running on 1 computer in a conference room than to have 10 individual people running the session on 10 computers at their desks.
- Audio (sound) is projected through your computer speakers. Be sure your computer is equipped with speakers so you can hear the presenters.

LIKE US AND FOLLOW US



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@chrisgfoa



GFOA of the US & Canada on Facebook



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Government Finance Officers Association

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312.977.9700 | fax 312.977.4806 | www.gfoa.org



REGISTRATION FORM

To include additional participants, please e-mail an Excel sheet to training@gfoa.org that includes the following information for each registrant: **name, title, organization, and e-mail address.** To download an Excel template to submit, go to www.gfoa.org. (Group discounts cannot be applied to online registrations.)

Program Information (Please check one)

November 2, 2017 December 7, 2017 January 18, 2018

Check here if you are faxing this form. Fax accepted only with credit card payment or purchase orders. **If faxing, do not mail the original.**

Please print or type (or register online at www.gfoa.org).

Name: _____ Title: _____

Employer: _____

Address: _____

City: _____ State/Province: _____ Zip/Postal Code: _____

Telephone: _____ Fax: _____

E-mail (mandatory): _____

GFOA Membership # (if available): _____

Check box to indicate if you are substituting for an active member.

Active Member #: _____

Active Member Name: _____

Registration Fees

All fees must be paid in full before the event date. Registration fee is per person, not per group.

Registration Fee _____ x \$ _____ = \$ _____

New member fee: Visit www.gfoa.org _____
or call GFOA at (312) 977-9700 for fee _____

Discount for paid new member (\$25.00) _____

REGISTRATION TOTAL _____

Payment Information (Please check one)

Fees must be paid in U.S. dollars by check, credit card, or purchase order.

Please do not submit duplicate copies.

Payment by credit card.
Scan and e-mail this form to training@gfoa.org;
fax to (312) 977-4806;
or send to GFOA
203 N. LaSalle St.
Suite 2700
Chicago, IL 60601-1210

Payment by check.
Make payable to
"Government Finance
Officers Association"
Send to: GFOA
203 N. LaSalle St.
Suite 2700
Chicago, IL 60601-1210

Bill Me. Scan and e-mail this form to training@gfoa.org or fax to (312) 977-4806. You must include a purchase order number. Payment must be received for all registrations prior to the event date.

Amex Discover

MasterCard VISA

P.O. No: _____

GFOA Tax ID Number: _____

36-2167796

Name on Card: _____

Account Number: _____ Exp. Date: _____ / _____ (Mandatory)

Signature: _____

A copy of the invoice will be sent as a PDF attachment via e-mail from training@gfoa.org. Please add this address to your allowed senders list.

PLEASE NOTE: All cancellation requests must be made in writing to the GFOA. **November offering:** All cancellations received by October 26, 2017, will incur a \$20 administrative fee. No refunds will be issued after that date. **December offering:** All cancellations received by November 30, 2017, will incur a \$20 administrative fee. No refunds will be issued after that date. **January Offering:** All cancellations received by January 10, 2018, will incur a \$20 administrative fee. No refunds will be issued after that date.

Date changes: All requests for course date changes made within 7 days of the course start date will incur a \$25 transfer fee.

Substitutions (government entities only): A one-for-one substitution of a nonmember for an active member is allowed. If your organization has a current GFOA member on staff who is not participating in these training seminars, a nonmember may attend in his/her place at the member rate. You must provide the member number and/or name of the GFOA member on the registration form.

Inquiries: For information regarding administrative policies such as complaints or refunds, please contact the GFOA at training@gfoa.org or at 312-977-9700.

All individuals, whether in a group setting or on their own, must be registered to view the program.



GFOA Publications	Unit Price	Quantity	Total
An Elected Official's Guide: Interpreting Local Government Financial Statements—How to Avoid 25 Common Mistakes (e-book format)*	\$ 8 members \$ 16 nonmembers		
An Elected Official's Guide: Interpreting Local Government Financial Statements—How to Avoid 25 Common Mistakes (paper bound)	\$ 15 members \$ 25 nonmembers		
An Elected Official's Guide: Internal Control (e-book format)*	\$ 5 members \$ 10 nonmembers		
An Elected Official's Guide: Internal Control (paper bound)	\$ 15 members \$ 25 nonmembers		
GAAFR Supplement (e-book format)*	\$ 30 members \$ 45 nonmembers		
GAAFR Supplement (softcover: 94 pages)	\$ 40 members \$ 65 nonmembers		
GAAFR Supplement (e-book format)* and softcover: 94 pages	\$ 60 members \$ 95 nonmembers		
GAAFR (e-book format)* price includes GAAFR Supplement in e-book format listed above	\$129 members \$159 nonmembers		
GAAFR (hardcover: 1,121 pages), GAAFR Supplement (e-book format)*, and GAAFR Supplement (softcover: 94 pages)	\$199 members \$239 nonmembers		
GAAFR Supplement (e-book format)*, GAAFR Supplement (softcover: 94 pages), GAAFR (e-book format)*, and GAAFR (hardcover: 1,121 pages)	\$239 members \$279 nonmembers		
GAAFR Review (10 issues/year sent via e-mail only)	\$ 50 annually Active member		
	\$ 60 annually Associate member		
	\$ 85 annually Nonmember		
* You will receive an e-mail from estore@gfoa.org with instructions for downloading your e-book. No refunds will be made available on e-book purchases. For information on quantity discounts, e-mail publications@gfoa.org	Add handling charge (for all billed orders)		8.00
	Add shipping charge, if applicable		
	Publication Total		

Publications Shipping

Unless otherwise specified, all merchandise will be shipped via UPS Ground at no additional charge to the purchaser. Please allow 5-10 business days for delivery. The following alternative shipping methods are available on request and will be billed to the purchaser:

- Next-day UPS 2-day UPS 3-day UPS Select
- Other (please specify) _____

Publications Payment

(Please check one.) Fees must be paid in U.S. dollars by check, credit card, or purchase order.

Please do not submit duplicate copies.

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