

National Training Seminars

Atlanta, Georgia

December 12

Accounting for Capital Assets

December 12

Evaluating Internal Controls

December 12-13

Best Practices in Budgeting

December 12-13

Costing and Competitive Options for
Government Services

December 13-15

Advanced Financial Reporting for Governments

December 14-15

Advanced Performance Measurement

December 14-15

Advanced Budgeting and Strategic Planning

Training was relocated to Atlanta from
New Orleans due to Hurricane Katrina

DECEMBER 2005

**Register and purchase
publications online at
www.gfoa.org**

GFOA

203 North LaSalle Street
Suite 2700
Chicago, Illinois 60601-1210
Tel: 312/977-9700
Fax: 312/977-4806
e-mail: Training@gfoa.org
www.gfoa.org

Faculty

Michael Nielsen
Director
Government Fixed Assets
Services, Inc.
Chicago, Illinois

Dave Schoen
Director
BearingPoint, Inc.
New York, New York

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$75

CPE Credits: 8
1 Day
No Prerequisite

Accounting for Capital Assets

December 12, 2005

Who Will Benefit

This seminar is intended for mid- to senior-level government finance officers, property accountants, and others responsible for developing or maintaining capital asset records.

Program

This seminar will furnish participants with the basic information needed to establish and maintain a sound capital assets accounting and reporting system.

Seminar Objectives

- Planning, establishing, and maintaining capital asset inventory systems
- Inventorying land, buildings, improvements, and machinery and equipment
- Valuing/costing/lifing/depreciation--cost data and life expectancies
- Tracking controllable assets
- Recording additions and deletions
- Financial reporting requirements
- Infrastructure and depreciation requirements
- Inventorying and valuing infrastructure

Recommended Reading

There is no recommended reading for this seminar.

Faculty

Stephen J. Gauthier
Director
Technical Services Center
GFOA
Chicago, Illinois

Registration Fees:
GFOA member \$350
Nonmember \$525
Student \$75

CPE Credits: 8
1 Day
No prerequisite

Evaluating Internal Controls

December 12, 2005

Who Will Benefit

Managers, internal auditors, and others with an interest in the proper design, maintenance, and evaluation of a comprehensive internal control framework in the public sector will benefit from this one-day course. There is no prerequisite for the course, which is on the intermediate level.

Program

Participants will examine each of the essential elements of a comprehensive framework of internal control. The understanding gained from this review will then be applied to the study and evaluation of control-related policies and procedures from a specifically state and local government perspective. The public manager's role in fraud prevention and detection also will be covered.

Seminar Objectives

- Overview of internal control including inherent limitations
- Management's objectives and responsibilities and how they relate to internal control
- Elements of a sound control environment
- Risk monitoring and assessment
- Control-related policies and procedures
- The role of information and communication in internal control
- Monitoring control-related policies and procedures
- Techniques for evaluating controls over accounting and financial reporting
- Fraud prevention and detection

Recommended Reading

An Elected Official's Guide to Internal Controls and Fraud Prevention

Faculty

Randolph C. Moravec

Finance Director
Town of Addison
Addison, Texas

Roger Neumaier

Finance Director
County of Snohomish
Everett, Washington

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

CPE Credits: 16
2 Days
No prerequisite

Best Practices in Budgeting

December 12-13, 2005

Who Will Benefit

This seminar provides budget/finance officers and staff with state-of-the-art knowledge on important topics in modern budgeting. There is no prerequisite for this intermediate seminar.

Program

The seminar centers around some of the major themes from the recommendations of the National Advisory Council on State and Local Budgeting (NACSLB). To highlight these themes, best practice examples from high-performing state and local governments will be presented. By using group exercises, case studies, and lectures, participants will survey an array of techniques central to establishing broad goals to guide decision making; developing policies, plans, and strategies to achieve long-term goals; and monitoring and evaluating budgetary performance.

Seminar Objectives

- Priority setting and stakeholder analysis
- Long-term financial planning
- Revenue and expenditure forecasting
- Debt capacity analysis
- Cutback and surplus management
- Multi-year budgeting
- Performance measurement
- Alternative service delivery

Recommended Reading

An Elected Official's Guide to Performance Measurement

An Elected Official's Guide to Revenue Forecasting

Benchmarking and Measuring Debt Capacity: GFOA Budgeting Series Volume I

Faculty

Mark D. Abrahams

President
The Abrahams Group
Framingham, Massachusetts

Michael M. Fletcher, CPA

Business Systems Manager
Hillsborough County
Sheriff's Office
Tampa, Florida

Wayne K. Simpson, CGFM

Chief Financial Officer
City of Indianapolis
Department of Parks &
Recreation
Indianapolis, Indiana

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

CPE Credits: 16
2 Days
No prerequisite

Costing and Competitive Options for Government Services

December 12-13, 2005

Who Will Benefit

This two-day intermediate-level seminar is intended for finance officers and public managers involved in analyzing and implementing new ways to structure and deliver services.

Program

Government finance officers and public managers are increasingly pressured to find ways to improve the efficiency and quality of public services. Privatization, managed competition, and outsourcing are three terms that often are used to describe new ways of delivering services. Evaluating alternative service-delivery approaches requires sophisticated cost accounting and tracking systems that many governments do not have but are interested in developing. Cost information is integral to strategic public management. This seminar presents fundamental concepts and practices in service costing as well as leading-edge topics such as the applicability of activity based costing and costing technology in government agencies.

Seminar Objectives

- Fundamental cost accounting concepts
- Activity-based costing techniques
- Integrating service costing and financial planning
- Designing costing capabilities in financial systems
- Designing a process for outsourcing or managed competition
- Using cost information in service provider decisions

Recommended Reading

Cost Analysis and Activity-Based Costing for Government

Faculty

Stephen J. Gauthier

Director
Technical Services Center
GFOA
Chicago, Illinois

Jake W. Lorentz

Assistant Director
Technical Services Center
GFOA
Chicago, Illinois

Registration Fees:
GFOA member \$650
Nonmember \$825
Student \$130

CPE Credits: 20
2.5 Days

Prerequisite: *Intermediate Governmental Accounting or its equivalent*

Advanced Financial Reporting for Governments

December 13-15, 2005

Who Will Benefit

This two and one-half day course is intended for anyone who has experience in preparing a comprehensive annual financial report (CAFR) or who has attended GFOA's seminar on *Intermediate Governmental Accounting*.

Program

Participants will examine in detail the format and contents of a CAFR prepared in accordance with generally accepting accounting principles and the program requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

Seminar Objectives

- Background and overview of governmental financial reporting model
- Introductory section of the CAFR, including the letter of transmittal
- Management's discussion and analysis (MD&A)
- Format and contents of the government-wide financial statements
- Format and contents of the governmental fund financial statements
- Format and contents of the proprietary fund financial statements
- Format and contents of the fiduciary fund financial statements
- Notes to the financial statements
- Required supplementary information other than MD&A
- Combining and individual fund statements and schedules
- Statistical presentations and the financial reporting entity

Recommended Reading

2005 *Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model*. It is recommended that all attendees bring a copy of this book with them to the seminar.

Faculty

Paul Mentor

Financial and Administrative
Services Director
City of Aspen
Aspen, Colorado

William Rivenbark

Assistant Professor
University of North Carolina
Chapel Hill School of
Government
Chapel Hill, North Carolina

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

CPE Credits: 16
2 Days

Prerequisite: *Introduction to Performance Measurement or previous GFOA introductory performance measurement courses recommended but not required. Public-sector professionals with a basic understanding of performance measurement are encouraged to register.*

Advanced Performance Measurement

December 14-15, 2005

Who Will Benefit

Participants who already have a basic understanding of performance measurement and are seeking to apply it to the larger budgeting and management context.

Program

Public managers and finance officers are realizing the benefits of a well-designed performance measurement system. GFOA's *Advanced Performance Measurement* course is essential for managers seeking to systematically link performance measurement and resource allocation. For several years, GFOA has conducted research in this area and we are now teaming with leading experts from the practitioner and academic communities to share our knowledge with you.

This second-tier course gets beyond the basics by presenting tools, strategies, and techniques to integrate performance measures with resource allocation, long-term financial and strategic planning, and process improvement. The course will be taught in a laboratory-type setting where participants will develop and critique various performance measures. Instructors also will present benchmarking techniques to compare service and performance levels across jurisdictions. In addition, participants will review best practice illustrations of performance measurement information in government budgets.

Seminar Objectives

- Identification and construction of outcome measures for decision making
- Data collection and verification strategies
- Practical skills to link performance measures to budgets and financial plans
- Case study presentations from government practitioners
- Instruction on using measures for operational decisions
- Class exercises on designing performance measures and benchmarking with other jurisdictions

Recommended Reading

There is no recommended reading for this seminar.

Faculty

Margaret Browne
Director of Finance and
Management
City and County of
Denver
Denver, Colorado

James Harris
Manager
Research and Consulting
Center
GFOA
Chicago, Illinois

Registration Fees:
GFOA member \$550
Nonmember \$750
Student \$105

CPE Credits: 16
2 Days
No prerequisite

Advanced Budgeting and Strategic Planning

December 14-15, 2005

Who Will Benefit

Senior budget staff, budget directors, and other administrative officials who manage the budget and policy-making process.

Program

Participants will be provided with the tools and techniques to manage policy development and political decision making in the budgetary process. Participants will analyze the key elements of the strategic planning process and discover successful methods used by governments to incorporate those principles so that every budget moves its organization towards important goals and stays consistent with the mission. Participants will learn ways to more effectively communicate with and focus policymakers on long-range strategy.

Seminar Objectives

- Evaluate the organizational and political environment
- Develop a thorough understanding of the roles, responsibilities, and power of staff, appointed boards, and elected officials
- Develop effective policy guidelines for budget preparation and implementation
- Set policy through strategic and long-range financial plans
- Manage policy development outside of the budgetary process and identify ways to integrate other planning processes into the budget
- Understand how leading-edge governments are incorporating key elements of strategic thinking into the budget process

Recommended Reading

Priority-Setting Models for Public Budgeting
Decision Tools for Budgetary Analysis

Real-Time Internet Training Accounting and Financial Reporting for Other Postemployment Benefits

Wednesday, December 7, 2005 - 2 p.m. - 4 p.m. EST

In the face of ever-rising healthcare costs, and as more and more employees of the "baby boom" approach retirement, other postemployment benefits (OPEB) have become an increasingly important element of employee compensation. Traditionally, OPEB have been accounted for and financed on a pay-as-you-go basis in the public sector. Two recent pronouncements of the Government Accounting Standards Board (GASB), however, will soon require that the cost of OPEB be accrued as expense for financial reporting purposes as benefits are earned by employees. This two-hour interactive seminar, specifically designed for those with no prior knowledge of pensions and benefits accounting, will combine lecture, illustrations, and exercises to provide practical coverage of all the key elements of the new GASB guidance, primarily from the perspective of employers, but also from the vantage point of OPEB plans and their sponsors.

What you need:

Speakerphone and separate Internet connection

How it works:

View materials on secure Internet site. Password provided with confirmation.

- Ask questions at any time
- Interactive exercises to test your mastery of the material
- Comprehensive PowerPoint presentation for ready reference

Registration Fees:
GFOA member \$80
Nonmember \$150
CPE Credits: 2

Speaker:

Stephen J. Gauthier
Director
Technical Services Center
GFOA
Chicago, Illinois

Meet your CPE requirements - Register online today at www.gfoa.org

UPCOMING GFOA TRAINING OPPORTUNITIES

January 2006

San Diego, California

January 9	Accounting for Pensions and Other Postemployment Benefits (OPEB)
January 9-10	Capital Budgeting and Infrastructure Finance
January 9-10	Financial and ERP System Acquisition
January 10	Survey of GASB Pronouncements
January 11-12	Budgeting for Budget Analysts
January 11-13	Advanced Governmental Accounting

January 2006

Various locations - New Satellite Training

January 25	Budgeting for Outcomes - Getting the Results You Need in an Age of Permanent Fiscal Crisis
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February 2006

New Internet Training

February 15	Understanding the New Statistical Section
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February 2006

Baltimore, Maryland

February 27	Accounting for Pensions and Other Postemployment Benefits (OPEB)
February 27	Effective Budget Presentation
Feb. 28 - March 1	Financial Planning and Multi-year Budgeting
Feb. 28 - March 1	Public Employee Retirement Administration
Feb. 28 - March 2	Advanced Governmental Accounting

March 2006

Reno, Nevada

March 27	Accounting for Capital Assets
March 27	Evaluating Internal Controls
March 27	Health Care Cost Containment
March 27-28	Budgeting for Budget Analysts
March 28	Preparing a CAFR
March 29-30	Introduction to Performance Measurement
March 29-31	Intermediate Governmental Accounting

April 2006

St. Louis, Missouri

April 24	Survey of GASB Pronouncements
April 24-25	Advanced Governmental Budgeting
April 24-25	Treasury Management and Cash Flow Forecasting
April 25-27	Advanced Governmental Accounting

May 2006

Montreal

May 7-10	GFOA's 100th Annual Conference
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*Government Finance
Officers Association*
203 North LaSalle Street
Suite 2700
Chicago, Illinois 60601-1210
Tel: 312/977-9700
Fax: 312/977-4806
e-mail: Training@gfoa.org
www.gfoa.org

Enrollment

Complete the registration form and mail or fax it to the GFOA. We encourage you to register early; GFOA cannot guarantee availability of materials for registrations received after November 25, 2005. Registrants will be sent a confirmation letter containing information about the location and times of the seminar as well as available transportation.

Seminar Location and Accommodations

Registrants are requested to make their own hotel reservations by telephone or by using the attached hotel reservation form. GFOA is not responsible for making or canceling hotel reservations.

The seminars will be held at the:

Hyatt Regency Atlanta
265 Peachtree Street, N.E.
Atlanta, Georgia 30303-1294
Phone: 404/577-1234; Fax: 404/588-4137

Rates: Single/Double: \$113 (plus 15% tax)

A block of rooms has been reserved for GFOA attendees. Based on availability, GFOA's group rate is valid until November 25, 2005. Should the GFOA block fill up or if reservations are made after this date, reservations will be accepted on an overall hotel space availability basis and may not qualify for the GFOA discounted rate.

GFOA events and seminars are open to all persons. Anyone with disabilities is encouraged to contact GFOA at least 21 days in advance of an event to assist us in providing any additional accommodations that may be needed.

Payment

Registration fees must be paid in U.S. dollars by check, purchase order, American Express, Diner's Club, Discover, MasterCard, or VISA. All fees must be paid by the first day of the program. Register online at www.gfoa.org or mail/fax registrations paid by purchase order or credit card to: GFOA, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601-1210; Fax: 312/977-4806. Mail registrations paid by money order or check to: GFOA, Dept. 77-3076, Chicago, IL 60678-3076. Registration fees are listed with each program description. Fees include handout materials, a luncheon on every full day of a seminar, continental breakfast, and coffee breaks.

Discounts

Early Registration: Register early and receive a 10 percent discount. In order to be eligible for the discount, registrations must be received and paid in full by check or credit card by November 25, 2005.

Groups: If your organization registers three or more persons for the same seminar, you may reduce their registration fees by 10 percent. To qualify for the discount, registrations must be mailed together and paid with one check or invoice.

New Members: If you join GFOA at the same time that you register for a seminar, you may enroll at the lower member rate. Include your membership fee with your registration payment, and reduce your seminar fee by an additional \$25. E-mail GFOA's membership department at Membership@gfoa.org for information on membership fees.

Substitutions: If you are not a member of GFOA but a government unit which holds a current GFOA membership employs you, you may enroll at the member rate. Nonmembers (from the private sector) cannot substitute for associate members.

Students: To qualify, you must be an unemployed, full-time student. Attach a copy of your student ID to your registration form.

Cancellation Policy

Request for refunds received prior to November 28, 2005, will be levied a \$50 administrative service charge per seminar. Cancellations received between November 28, 2005, and December 9, 2005, will be refunded 50 percent of the registration fees per seminar.

No refunds will be granted after December 9, 2005.

Cancellation notices must be in writing. Please include a copy of your confirmation. Advance study material (if any) must be returned to GFOA before a refund will be issued.

GFOA retains the right to cancel any seminar due to low enrollment, or to close classes that are full.

On occasion, GFOA speakers are subject to change due to unforeseen circumstances. GFOA will attempt to notify attendees in advance via e-mail, phone, or via our Web site. We apologize in advance for any inconvenience this may cause our attendees.

We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

For more information regarding administrative policies such as complaint and refund, please contact our offices at 312/977-9700.

Seminar Schedules

Seminars begin each day at 9 a.m. and conclude at 5 p.m. with an hour allowed for lunch. Half-day sessions begin at 8:30 a.m. and end at noon on the last day of the seminar. Check-in and distribution of seminar materials will take place from 8 a.m. to 9 a.m. the first day of the seminar.

CPE Credit and Certificate of Attendance

Each participant will receive a Certificate of Attendance approximately four to six weeks after the seminar. This certificate verifies that you attended the program and it should be kept with your CPE documents for five years. All instruction for the seminars will be conducted on site.

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 addressed to the: National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN 37219-2417.

Web site:

www.nasba.org



What to Wear

Participants are encouraged to dress comfortably in business casual attire.

Airfare Discounts

For information on airfares e-mail Michael at bigtomatottravel@aol.com or call 888/866-2865. We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

Recommended Reading

If you are interested in purchasing any GFOA publications, please visit GFOA's e-Store at www.gfoa.org, and click on "Publications." Order forms can be downloaded from the Web site and sent to:

Fax: **312/977-4806**

E-mail: **PublicationOrders@gfoa.org**

Hotel Reservation Form for GFOA National Training

Atlanta, Georgia
December 2005

Detach and mail to: Hyatt Regency Atlanta
265 Peachtree Street, N.E.
Atlanta, Georgia 30303-1294

Phone: 404/577-1234

Fax: 404/588-4137

Name (last, first) _____

Employer _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ e-mail _____

Please reserve the following accommodations as indicated for the Government Finance Officers Association seminars.
Refer to the information on previous page for group rates.

Single/Double: \$113.00 Other _____; plus tax (15%)

Arrival Date and Time _____ Departure Date _____

Please guarantee my reservation.
(This credit card information is for hotel deposit only.)

Enclosed is one night's room deposit or credit card number: _____

Expiration date: _____ Signature: _____

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GFOA Seminar Registration Form

Atlanta, Georgia
December 2005

Detach and mail to GFOA.

All fees must be paid in full when registration is picked up.

Register online with credit card at www.gfoa.org (click on e-Store button).

or

Mail/fax registrations paid by purchase order or credit card to:
GFOA
203 North LaSalle St., Suite 2700
Chicago, IL 60601-1210

Fax: 312/977-4806
Tel: 312/977-9700

If you fax this form, please do not mail original

or

Mail registrations paid by money order or check to:
GFOA
Dept. 77-3076
Chicago, IL 60678-3076

Name (Please print or type) _____ Title _____

Employed by _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ e-mail _____

Please indicate any special needs below:

GFOA Member # _____

New Member Nonmember

Payment Information:

Purchase Order Number _____

Check enclosed - payable to Government Finance Officers Association

Bill by credit card:

American Express Diner's Club Discover MasterCard VISA

Credit card number: _____

Expiration date: _____ Signature: _____

Please send me information on

GFOA membership GFOA's Annual Conference GFOA Publications

Training Seminars: December 2005 - Atlanta, Georgia

___ Accounting for Capital Assets \$ _____

___ Evaluating Internal Controls \$ _____

___ Best Practices in Budgeting \$ _____

___ Costing and Competitive Options for Government Services \$ _____

___ Advanced Financial Reporting for Governments \$ _____

___ Advanced Performance Measurement \$ _____

___ Advanced Budgeting & Strategic Planning \$ _____

Discount for group paid (3+) (-10%) attendance \$ _____

Discount for paid early registration (-10%) \$ _____

Discount for paid new member (-\$25.00) \$ _____

New member fee (call for amount) \$ _____

Training Seminar Total: \$ _____