

December 2007 > Austin, Texas

GROUP LIVE COURSE



NATIONAL

TRAINING SEMINARS

AUSTIN, TEXAS

Register and Purchase

Publications Online

at [www.gfoa.org](http://www.gfoa.org)

DECEMBER 2007

SEMINAR SCHEDULE

December 3

**Accounting for Pensions and Other  
Post-Employment Benefits (OPEB)**

December 3-4

**Advanced Governmental Budgeting and  
Strategic Planning**

December 3-4

**Financial and ERP Systems Acquisition  
and Implementation**

December 4

**GASB Pronouncements: A Comprehensive Survey**

December 5-6

**Advanced Performance Measurement**

December 5-7

**Advanced Governmental Accounting**

>>> **Additional training offered by the GFOA:**

December 12

**Internet Training**

**Best Practices in Accounting, Auditing,  
and Financial Reporting**

Austin >

**Faculty**

**Stephen J. Gauthier**

Director  
Technical Services Center  
Government Finance  
Officers Association  
Chicago, Illinois

**Patrick Hardiman**

Partner  
Deloitte & Touche, LLP  
Wilton, Connecticut

# Accounting for Pensions and Other Post-Employment Benefits (OPEB)

**December 3, 2007**

## Who Will Benefit

This seminar is designed for finance professionals who have either direct or indirect responsibility for pensions and other post-employment benefits (OPEB), either in connection with a pension/OPEB plan or in connection with a governmental employer that offers such benefits.

## Program

The seminar provides a detailed examination of the GASB's accounting and financial reporting guidance for pension and OPEB plans and participating employers. It also offers practical guidance on preparing a comprehensive annual financial report (CAFR) for public employee retirement systems (PERS).

## Seminar Objectives

- Terminology and background
- Employers' accounting for pensions
- Actuarial methods
- Employers' note disclosures for pensions
- Financial statements and supporting schedules for pension plans
- Trend data for pension plans
- Note disclosures for pension plans
- Actuarial section of a PERS CAFR
- Investment section of a PERS CAFR
- Statistical section of a PERS CAFR
- Employers' accounting for OPEB
- Financial reporting for OPEB plans

## Recommended Reading

*An Elected Official's Guide: Employer's Accounting for Pensions and Other Post-Employment Benefits (OPEB)*

*An Elected Official's Guide to Public Retirement Plans*

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

CPE Credits: 8  
1 Day  
9 a.m. - 5 p.m.  
No prerequisite

**Faculty**

**Jason Batchelor**

CIP Budget Manager  
City of Austin, Texas

**David Ramberg**

Budget Director  
City of Palo Alto, California

**Carl Yeats**

Administrative Services  
Director  
City of Palo Alto, California

# Advanced Governmental Budgeting and Strategic Planning

**December 3-4, 2007**

## 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*

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

CPE Credits: 16  
2 Days  
9 a.m. - 5 p.m. both days  
No prerequisite

### Faculty

#### Mike Fletcher

Senior Project Manager  
Research and Consulting  
Center  
Government Finance  
Officers Association  
Chicago, Illinois

#### Barry McMeekin

Senior Manager  
Research and Consulting  
Center  
Government Finance  
Officers Association  
Chicago, Illinois

# Financial and ERP Systems Acquisition and Implementation

**December 3-4, 2007**

## Who Will Benefit

This seminar is intended for public managers involved in the procurement and implementation of enterprise resource planning (ERP) and financial management systems. The content also will be relevant to government staff that serve on implementation project teams; business process and technology consultants interested in successfully structuring public-sector systems projects; and elected officials involved in funding decisions related to system replacement.

## Program

The course content presents best practices and lessons learned based on systematic research and consulting experience of the GFOA staff. The seminar also includes case study presentations by small and large governments that have successfully installed enterprise systems. Instructors and speakers identify proven techniques to mitigate the risk of implementation failure as well design strategies for system optimization.

## Seminar Objectives

- Needs assessment methods
- ROI/TCO analysis
- RFP/business requirement definition
- System selection steps
- Contract negotiation tips and traps
- System rollout options (e.g., big bang versus phased)
- Project management and staffing
- Implementation methods
- Best practices and process redesign

## Recommended Reading

*Technology Needs Assessments: Evaluating the Business Case for ERP and Financial Management Systems*

*A Guide to Preparing an RFP for Enterprise Financial Systems*

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

CPE Credits: 16  
2 Days  
9 a.m. - 5 p.m. both days  
No prerequisite

### Faculty

#### Stephen J. Gauthier

Director  
Technical Services Center  
Government Finance  
Officers Association  
Chicago, Illinois

#### Jake W. Lorentz

Assistant Director  
Technical Services Center  
Government Finance  
Officers Association  
Chicago, Illinois

# GASB Pronouncements: A Comprehensive Survey

**December 4, 2007**

## Who Will Benefit

This seminar is designed for those who wish to develop a general familiarity with the authoritative guidance offered by the Governmental Accounting Standards Board (GASB).

## Program

This seminar systematically addresses all of the authoritative pronouncements issued by the GASB since its inception in June 1984. The approach taken throughout will place a premium on key concepts and practical applications.

## Seminar Objectives

- The structure and operation of the GASB
- The hierarchy of governmental GAAP
- GASB Statements 1-45
- GASB Interpretations 1-6
- GASB Technical Bulletins through 2004-1

## Recommended Reading

*Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model* (2005 Edition)

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

CPE Credits: 8  
1 Day  
9 a.m. - 5 p.m.  
No Prerequisite

# Advanced Performance Measurement

December 5-6, 2007

## Faculty

### Julie Brenman

Assistant City Manager for  
Budget and Strategic  
Initiatives  
City of Durham,  
North Carolina

### Michael Jacobson

Performance Management  
Director  
King County  
Seattle, Washington

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

CPE Credits: 16  
2 Days

9 a.m. - 5 p.m. both 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.

## 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. The GFOA's *Advanced Performance Measurement* course is essential for managers seeking to systematically link performance measurement and resource allocation. For several years, the 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

# Advanced Governmental Accounting

December 5-7, 2007

## Faculty

### Stephen J. Gauthier

Director  
Technical Services Center  
Government Finance  
Officers Association  
Chicago, Illinois

### Jake W. Lorentz

Assistant Director  
Technical Services Center  
Government Finance  
Officers Association  
Chicago, Illinois

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

CPE Credits: 20  
2.5 Days

5th and 6th: 9 a.m. - 5 p.m.

7th: 8:30 a.m. - 12 Noon

Prerequisite: *Intermediate Governmental Accounting* or its equivalent

## Who Will Benefit

The program is designed for those persons who have at least two years of experience with governmental accounting or who have attended the GFOA's *Intermediate Governmental Accounting* seminar or an equivalent program.

## Program

This two-and-one-half day seminar provides a detailed examination of selected governmental accounting topics. Emphasis throughout is placed on the practical application of generally accepted accounting principles.

## Seminar Objectives

The seminar will cover the specialized accounting and financial reporting guidance applicable to:

- Capital assets (including interest capitalization and capital asset impairments)
- Conversion and consolidation of fund data for inclusion in government-wide financial statements
- Grants
- Risk financing
- Escheat property
- Debt (including current and advance refundings)
- Investments
- Pensions and other post-employment benefits
- Cash flows reporting
- Joint ventures and similar arrangements
- Landfill closure and postclosure care costs
- Arbitrage
- Compensated absences
- Service efforts and accomplishments reporting

## Recommended Reading

*Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model* (2005 edition)



**Real-Time,  
Group Internet-  
Based Course**

**IT'S EASY TO PARTICIPATE**

The GFOA's Internet training is delivered to attendees via Microsoft's Live Meeting software and Intercall Conference calling services.

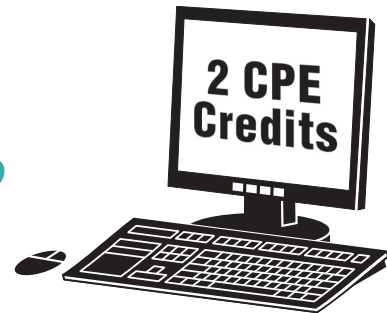
**EQUIPMENT NEEDED**

- A computer with a Web browser to view the presentation.
- Touch-tone telephone with a speaker to hear the presentation.

**HOW IT WORKS**

- Dial-up instructions will be e-mailed to attendees one to two weeks prior to the program date.
- View materials on secure Internet site.
- Ask questions at any time during the course.
- Interactive exercises to test your mastery of the material.
- Comprehensive PowerPoint presentation supplied for ready reference.

# Best Practices in Accounting, Auditing, and Financial Reporting



**Wednesday, December 12, 2007**

**2:00 pm – 4:00 pm EST**

**PROGRAM OVERVIEW**

The Government Finance Officers Association will soon have issued more than 25 recommended practices on various key aspects of accounting, auditing, and financial reporting. These recommendations cover a broad range of specific topics, from the appropriate level of fund balance in the general fund to the use of trend data (including guidance on audit committees, maintaining control over non-capitalized assets, selecting capitalization thresholds, estimating the useful lives of capital assets, documenting accounting policies and procedures, improving the effectiveness of fund accounting, establishing an internal audit function, popular reporting, and more). This two-hour Internet training session will combine lecture and exercises to thoroughly familiarize participants with this rich source of practical guidance for public-sector accounting and auditing professionals.

**FACULTY**

**Stephen J. Gauthier**, Director, Technical Services Center, Government Finance Officers Association, Chicago, Illinois

**REGISTRATION FEES**

**Active/Associate Member: \$80; Nonmember \$150**

*Registration fee is per person, not per group.* Early, group, and/or student registration discounts do not apply to Internet training.

Handouts are included. Fees must be paid in U.S. dollars by check, credit card, or purchase order. If you are not a member of the GFOA but are an employee of a government agency that holds a current GFOA membership, you may register at the member rate.

# UPCOMING GFOA TRAINING OPPORTUNITIES

## January 2008

### *Long Beach, California*

January 7	Evaluating Internal Controls
January 7	Effective Budget Presentation
January 7-8	Financial and ERP System Acquisition and Implementation
January 8	Enterprise Fund Accounting
January 9-10	Revenue Forecasting and Analysis
January 9-11	Advanced Financial Reporting for Governments

## February 2008

### *Baltimore, Maryland*

February 4	Evaluating Internal Controls
February 4-5	Costing and Competitive Options for Government Services
February 4-5	Financial Planning and Multi-year Budgeting
February 5	Preparing a CAFR
February 6-7	Advanced Investing Public Funds
February 6-8	Intermediate Governmental Accounting

### *Internet Training*

February 21	Preparing a More Effective Budget Document
-------------	--

## March 2008

### *Chicago, Illinois*

March 4 - 7	Budget Analysts Training Academy
-------------	----------------------------------

### *New Orleans, Louisiana*

March 10	Evaluating Internal Controls
March 10	Special Topic - Disaster Recovery
March 11 - 12	Treasury Management and Banking Relations
March 11 - 12	Revenue Forecasting and Analysis
March 11 - 13	Intermediate Governmental Accounting
March 13 - 14	Introduction to Performance Measurement

### *Internet Training*

March 19	Internal Controls Basics
March 26	E-Government: Public Wi-Fi Systems

## April 2008

### *Chicago, Illinois*

April 7 - 8	Planning and Sale of Municipal Bonds
-------------	--------------------------------------

### *Internet Training*

April 9	E-Government: Technology for Performance Budgeting
---------	--

### *Reno, Nevada*

April 14	Accounting for Pensions and Other Post-Employment Benefits
April 14	Effective Budget Presentation
April 14 - 15	Economic Development for Finance Officers
April 15	Enterprise Fund Accounting
April 16 - 17	Public Employee Retirement Administration
April 16 - 18	Advanced Governmental Accounting

## May 2008

### *Chicago, Illinois*

May 5 - 9	Accounting Academy: An Intensive Introduction to Governmental Accounting, Auditing, and Financial Reporting
-----------	---

### *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](mailto:Training@gfoa.org)  
[www.gfoa.org](http://www.gfoa.org)

## REGISTRATION INFORMATION

### Registration

Register online at [www.gfoa.org](http://www.gfoa.org) or fill out the form in this brochure and mail or fax it to the GFOA. Registrations via the phone cannot be accepted.

Payment by check: Send to GFOA, 3076 Eagle Way, Chicago, IL 60678-1030.

Payment by credit card/PO: Fax to (312) 977-4806 or mail to: GFOA, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601-1210.

The GFOA cannot guarantee availability of materials for registrations received after November 3, 2007. Registrants will be sent a confirmation letter via U.S. mail. **Due to the volume of registrations, the GFOA cannot fax/e-mail confirmations.** We encourage you not to purchase nonrefundable travel tickets until your registration is confirmed.

Anyone with disabilities is encouraged to contact the GFOA at least 21 days in advance of the training to assist us in providing any additional accommodations that may be needed.

### Seminar Schedules

Check-in and distribution of seminar materials will take place from 8 a.m. to 9 a.m. on the first day of the seminar.

Seminars are 9 a.m. to 5 p.m. with an hour hosted lunch.

The last day of a 2.5 day seminar is 8:30 a.m. to noon.

### Seminar Location and Accommodations

Registrants should make their own hotel reservations by calling the hotel directly. The GFOA is not responsible for making and/or canceling hotel reservations.

The seminars will be held at the:

**Omni Austin Downtown**  
700 San Jacinto at 8th St.  
Austin, TX 78701

Phone: 512/476-3700; Fax: 512/397-4888

Rates: Single @ \$106.25/Double @ \$131.25;  
(15% tax)

A block of rooms has been reserved for the GFOA attendees. Based on availability, the GFOA's group rate is valid until November, 12, 2007. 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.

### Payment

Registration fees must be paid in U.S. dollars. All fees must be paid by the first day of the program. **Registration fees include:**

handout materials, continental breakfast, lunch on every full day, and coffee breaks.

### Discounts

**Early Registration:** Register early and receive a 10 percent discount. Registrations must be received and paid in full by November 3, 2007.

**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 the 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 the GFOA's membership department at [Membership@gfoa.org](mailto:Membership@gfoa.org) for information on membership fees.

**Substitutions:** 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.

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

### Cancellation and Refund Policy

Cancellation requests must be made in writing to the GFOA. Please include a copy of your confirmation letter.

Requests for refunds received prior to November 16, 2007, will be levied a \$50 administrative service charge per seminar.

Cancellations received between November 16, 2007 and November 30, 2007, will be refunded 50 percent of the registration fees per seminar.

No refunds will be granted after November 30, 2007.

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

On occasion, speakers are subject to change due to unforeseen circumstances. The GFOA will attempt to notify attendees in advance. We apologize in advance for any inconvenience this may cause our attendees.

For more information, please contact the GFOA at [training@gfoa.org](mailto:training@gfoa.org).

### 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.

The 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, Suite 700, Nashville, TN 37219-2417. Web site: [www.nasba.org](http://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 [bigtomatottravelc@aol.com](mailto:bigtomatottravelc@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 of the GFOA publications, please visit the GFOA's e-store at [www.gfoa.org](http://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 the GFOA National

Austin, Texas  
December 2007

Detach and mail to: Omni Austin Downtown  
700 San Jacinto at 8th St.  
Austin, TX 78701

Phone: 512/476-3700

Fax: 512/397-4888

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(s)/@ \$106.25 per night/Double(s) @ \$131.25 per night; 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: \_\_\_\_\_

----- cut here -----

# GFOA Seminar Registration Form

Austin, Texas  
December 2007

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](http://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  
3076 Eagle Way  
Chicago, IL 60678-1030

Name (Please print or type)

Title

Employer

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 Annual Conference  GFOA Publications

The GFOA retains the right to close classes that are full or cancel classes due to low enrollment. Please do not buy nonrefundable travel tickets until you receive registration confirmation.

Training Seminars: Austin, Texas - December 2007

___ Accounting for Pensions and Other Post-Employment Benefits (OPEB)	\$ _____
___ Advanced Governmental Accounting	\$ _____
___ Advanced Governmental Budgeting and Strategic Planning	\$ _____
___ Advanced Performance Measurement	\$ _____
___ Financial and ERP Systems Acquisition and Implementation	\$ _____
___ GASB Pronouncements: A Comprehensive Survey	\$ _____

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: \$ \_\_\_\_\_

Register and purchase publications online at [www.gfoa.org](http://www.gfoa.org)