

Government Finance Officers Association



National Training Seminars

Baltimore, Maryland

February 27

Accounting for Pensions and Other
Postemployment Benefits (OPEB)

February 27

Effective Budget Presentation

February 28-March 1

Public Employee Retirement Administration

February 28-March 1

Financial Planning and Multi-year Budgeting

February 28-March 2

Advanced Governmental Accounting

New Internet Training

February 15

Understanding the New Statistical Section

FEBRUARY 2006

**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

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

Accounting for Pensions and Other Postemployment Benefits (OPEB)

February 27

Who Will Benefit

This seminar is designed for finance professionals who have either direct or indirect responsibility for pensions and other postemployment 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

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

CPE Credits: 8
1 Day
No Prerequisite

Recommended Reading

An Elected Official's Guide to Employers Accounting for Pensions and Other Post-Employment Benefits (OPEB)
An Elected Official's Guide to Public Retirement Plans

Faculty

John Fishbein
Senior Manager
Technical Services Center
GFOA
Chicago, Illinois

Robert Stout
Finance Director
City of Vallejo
Vallejo, California

Effective Budget Presentation

February 27

Who Will Benefit

This seminar is designed for budget and finance staff involved in preparing state and local governmental budget documents. In addition, those involved in communicating budget data to citizens, legislative bodies, rating agencies, and interest groups also are encouraged to attend.

Program

The one-day seminar provides participants with the opportunity to acquire hands-on, practical advice on how to improve the effectiveness of governmental budget presentations. Particular emphasis is paid to improving the presentation of financial data in graphs by more effective utilization of technology. You will learn how to improve your budget using the Distinguished Budget Presentation Awards Program Criteria.

Seminar Objectives

- Improve overall budget presentations
- Policy overview and transmittal letter
- Operating detail and financial summaries
- Use of popular budgets
- Implementing National Advisory Council on State and Local Budgeting recommended practices

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

CPE Credits: 8
1 Day
No prerequisite

Recommended Reading

There is no recommended reading for this seminar.

Note: Attendees should bring a copy of their budget document with them to the seminar.

Faculty

Stephen J. Gauthier

Director
Technical Services Center
GFOA
Chicago, Illinois

Jake W. Lorentz

Assistant Director
Technical Services Center
GFOA
Chicago, Illinois

Advanced Governmental Accounting

February 28 - March 2

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 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 GAAP.

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 postemployment 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

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

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

CPE Credits: 20
2.5 Days

Prerequisite: Intermediate
Governmental Accounting or
its equivalent

NEW Satellite Teleconference

Budgeting for Outcomes: Getting the Results You Need In An Age of Permanent Fiscal Crisis

Wednesday, January 25, 2006 - 1:00 - 5:00 p.m. EST time

Fifty downlink sites available throughout the United States.

For a complete list of downlink sites, check the GFOA Web page at www.gfoa.org for regular updates.

Program

In government, as in most realms of life, we find it safer and easier to do what we have always done, simply because we have always done it. Only on rare occasions do we step back to gain a broader perspective, erase all of our preconceived ideas and routine behaviors, and take a fresh look at how to make the most of our limited time and resources. This satellite teleconference will help public leaders do just that each and every budget year. Specifically the training will focus on the following six steps:

1. Set the price of government
2. Set the priorities of government
3. Set the price of each priority
4. Develop a purchasing plan for each priority
5. Solicit offers to deliver the desired results
6. Negotiate performance agreements with the chosen providers

CPE Credits: 4

1/2 Day; No Prerequisite

Registration Fees: Before January 20, 2006

Member: \$125; Active member/Associate member/Public-sector nonmember: \$145;
Nonmember private sector: \$175

After January 20, 2006

Member: \$165; Active member/Associate member/Public-sector nonmember: \$185
Nonmember private sector: \$205

Group Discounts:

Register and pay for 3-9 attendees and receive 15% off total cost of registration.

Register and pay for 10 or more attendees and receive 20% off total cost of registration.

To qualify for the group discounts, registrations MUST be submitted together.

Individual registrations submitted separately or after the original group is submitted will not qualify for the group discounts.

Presenter:

David Osborne

Senior Partner
Public Strategies Group, Inc.
St. Paul, Minnesota

Register on-line at www.gfoa.org



Why Attend?

- **To Learn!** Ready to hone your know-how? You'll have multiple opportunities to learn from today's leading public finance experts. Join them and your colleagues to explore the challenges in public sector finance.
- **To Grow!** When you attend conference sessions, listen to keynote speakers, participate in small group discussions, and participate in pre-conference sessions, you'll find the tools, the strategies, and the answers you need to do your job to the very best of your ability.
- **To Network!** Over 4,000 government finance professionals will be attending this conference. Nowhere will you find a group with more experience, expertise, and insight than at GFOA's annual conference.
- **To Celebrate!** GFOA has been serving public sector professionals for 100 years. We plan to honor that history with a commemoration that will be remembered for years to come.

May 7-10, 2006

**GFOA's 2006 annual conference:
the place for information, innovation,
inspiration, and celebration.**

please visit www.gfoa.org

Additional Montréal resources include:

www.gfoamontreal2006.org, www.tourisme-montreal.org,
www.montrealcam.com, and
www.bonjourquebec.com/anglais/regions/montreal.html

Register today www.gfoa.org

100th Annual Conference

UPCOMING GFOA TRAINING OPPORTUNITIES

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
April 26-27	Investing Public Funds

May 2006

Montreal, Quebec

May 5	Be Prepared! Sustaining Business Operations in the Wake of a Disaster
May 5	Technologies for Government Transformation: ERP Systems and Beyond
May 6	Canadian Day
May 6	Business Writing for Finance Officers
May 6	Performance Measurement: Focusing on Outcomes and Integration
May 7-10	GFOA's 100th Annual Conference

June 2006

Seattle, Washington

June 19	Evaluating Internal Controls
June 19-20	Economic Development Finance
June 20-22	Advanced Financial Reporting
June 20	Analyzing Derivatives and Structured Products
June 21	Understanding and Calculating Arbitrage Rebate

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REGISTRATION INFORMATION

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 January 13, 2006. 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 Baltimore on the Inner Harbor
300 Light Street
Baltimore, Maryland 21202
Phone: 410/528-1234; Fax: 410/685-3362

Rates: Single: \$143/Double: \$163 (plus 12.5% tax)

A block of rooms has been reserved for GFOA attendees. Based on availability, GFOA's group rate is valid until January 26, 2006. 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 January 27, 2006.

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 February 10, 2006, will be levied a \$50 administrative service charge per seminar. Cancellations received between February 10, 2006 and February 24, 2006, will be refunded 50 percent of the registration fees per seminar.

No refunds will be granted after February 24, 2006.

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

Baltimore, Maryland
February 2006

Detach and mail to: Hyatt Regency Baltimore on the Inner Harbor
300 Light Street
Baltimore, Maryland 21202

Phone: 410/528-1234

Fax: 410/685-3362

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: \$143.00 Double: \$163.00 Other _____; plus tax (12.5%)

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

Baltimore, Maryland
February 2006

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 _____

Employer _____

Address _____

City _____ State/Province _____ Zip/Postal Code _____

Phone _____ Fax _____ e-mail _____

GFOA Member # _____

New Member Nonmember

Please indicate any special needs below:

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: February 2006 - Baltimore, Maryland

___ Accounting for Pensions and Other Postemployment Benefits (OPEB)	\$ _____
___ Effective Budget Presentation	\$ _____
___ Public Employee Retirement Administration	\$ _____
___ Financial Planning and Multi-year Budgeting	\$ _____
___ Advanced Governmental Accounting	\$ _____
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:	\$ _____