



Government Finance Officers Association

21st Annual Governmental

GAAP UPDATE

including the latest GASB statements, exposure drafts,
and implementation guidance

Earn 4 CPE credits
with your participation

Two offerings available

- **NOVEMBER 3, 2016**
- **DECEMBER 1, 2016**

1:00–5:00 p.m. (Eastern)

21st Annual Governmental GAAP UPDATE

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

The Government Finance Officers Association (GFOA) will offer its 21st Annual Governmental GAAP Update on November 3, 2016, and again on December 1, 2016, 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

This year's Annual Governmental GAAP Update will provide comprehensive coverage of the most recent developments in accounting and financial reporting for state and local governments, including:

- Additional authoritative guidance on **pensions and other postemployment benefits** (OPEB);
- Proposed final guidance on **leases**;
- New standard for **money-market type investment pools** and participating governments;
- Proposed final guidance on the use of **fiduciary funds**;
- Authoritative guidance on **split-interest agreements**;
- New standard that expands the criteria for **blending component units**;
- Proposed final guidance on capital **asset retirement obligations**;
- Progress on project to reexamine the **governmental financial reporting model**;
- Forthcoming proposal on accounting for **debt extinguishments** that use existing resources;
- Recent **GASB implementation** guidance;
- Other ongoing GASB projects (**GASB Technical Plan**); and
- Common financial **reporting deficiencies**.

PRESENTERS



Stephen J. Gauthier, Director of the GFOA's Technical Services Center and author of *Governmental Accounting, Auditing, and Financial Reporting* ("GAAFR" or "Blue Book") and numerous other GFOA publications.

Steven A. Solomon, Deputy Director of the GFOA's Technical Services Center and regular speaker and writer on accounting, auditing, and financial reporting topics for the GFOA.

Both presenters will host a panel discussion for the section about *deficiencies*.

SIGN UP TODAY



by submitting the enclosed registration form or registering online using GFOA's e-store. Take advantage of 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 understanding of:

- GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*;
- GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*;
- GASB Statement No. 80, *Blending Requirements for Certain Component Units*;
- Pending GASB final statement on *Accounting and Financial Reporting for Irrevocable Split-Interest Agreements*;
- Pending GASB final statement on *Pension Issues*;
- GASB exposure draft (ED) on *Leases*;
- GASB ED on *Fiduciary Activities*;
- GASB ED on *Asset Retirement Obligations*;
- Recent GASB implementation guidance;
- Forthcoming GASB ED on *Certain Debt Extinguishments Using Existing Resources*;
- Forthcoming invitation to comment on the *Financial Reporting Model*;
- GASB Technical Plan; and
- Common financial reporting deficiencies encountered in the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.

REGISTER NOW AND SAVE!

Sign up by September 30, 2016, to take advantage of the early registration fee. 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.

December offering: The early registration fee deadline is November 8, 2016.

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.

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 submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

REMINDER



You will receive instructions on how to access the program and a link to the program from announcements@gfoa.org on November 1 for the first offering and on November 29 for the encore presentation. 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 both November 3 and December 1. 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 30, 2016**
(or November 8, 2016, for the December 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 30, 2016**
(or November 8, 2016, for the December 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.



National Registry of CPE Sponsors
150 4th Ave. N., Suite 700
Nashville, TN
37219-2417
www.nasba.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 3, 2016 December 1, 2016

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 28, 2016, will incur a \$20 administrative fee. No refunds will be issued after that date. **December offering:** All cancellations received by November 25, 2016, will incur a \$20 administrative fee. No refunds will be issued after that date.

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		
* You will receive an e-mail from estore@gfoa.org with instructions for downloading your e-book. <i>No refunds will be made available on e-book purchases.</i> For information on quantity discounts, e-mail publications@gfoa.org	\$ 85 annually Nonmember		
	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.

- Payment by check.** Make payable to "Government Finance Officers Association" Send to: GFOA • 203 N. LaSalle St., Suite 2700 • Chicago, IL 60601-1210
- Payment by credit card.** Scan and e-mail this form to publications@gfoa.org; fax to (312) 977-4806; or send to GFOA • 203 N. LaSalle St., Suite 2700 • Chicago, IL 60601-1210
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Name on Card: _____

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

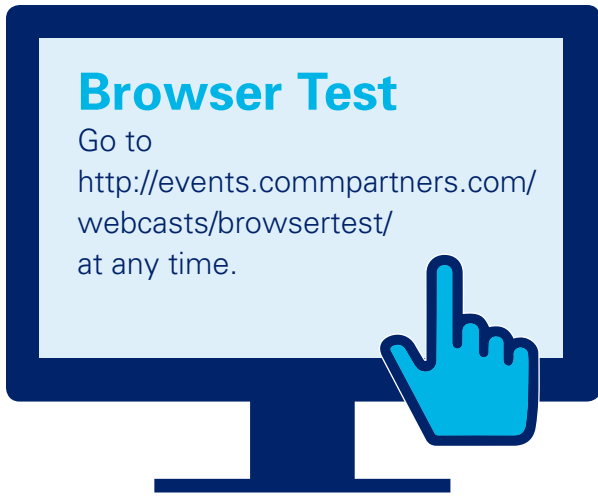
Signature: _____

- Bill Me. (Scan and e-mail this form to publications@gfoa.org or fax to (312) 977-4806.)** You must include a purchase order number.

P.O. No: _____

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TECHNICAL REQUIREMENTS



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.

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 1Mbps. 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/)

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 1 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.



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