



**NATIONAL FEDERATION OF MUNICIPAL ANALYSTS
and
CALIFORNIA SOCIETY OF MUNICIPAL ANALYSTS**

SEMINAR ON GASB 34

**San Francisco, California
August 2, 2002**

In conjunction with the Government Accounting Standards Board, the NFMA is sponsoring a seminar covering the new GASB Statement 34 financial reporting model standards.

David Bean, Director of Research for GASB, and Dr. Gil Crain, Associate Professor at Montana State University, will provide a full presentation on the implementation of GASB 34. Registrants will receive the GASB Statement 34 User Guide entitled "An Analyst's Guide to Government Financial Statements". This one-day seminar will cover all of the features of the new financial reporting model. Topics to be covered include:

Budgetary comparison – where to find it and what are the new elements

Fund reporting

- Where did the fund types go?
- Revenue availability
- What constitutes a fund liability
- The true meaning of fund balance

The new government-wide financial statements

- Statement of net assets
 - Capital assets including infrastructure
 - Net asset classifications
- Statement of activities
 - Expenses
 - How costs are allocated
 - Depreciation versus modified approach
 - Revenues – program versus general
- MD&A
 - What will you find?
 - What will you not find?

The views expressed at the GASB 34 Seminar are those of the speakers alone and do not necessarily represent those of the National Federation of Municipal Analysts.

Date and Time: The Seminar is scheduled for Friday, August 2, 2002 from 9 a.m. to 5 p.m. with a one-hour break for lunch (to be provided).

Location: The location of this event will be 101 Montgomery Street, 2nd Floor Auditorium, San Francisco.

Registration Fee: Registration for the seminar is \$200, which includes all printed materials from GASB, lunch and breaks. Please make checks payable to the NFMA and send to: NFMA, P.O. Box 14893, Pittsburgh, PA 15234. The registration deadline is July 20, 2002. Cancellations will not be accepted after July 20, 2002; however, substitutions may be made with advanced notice to the NFMA. Please call Lisa Good, Executive Director, at 412-341-4898 with any questions

Attire: Business casual attire is acceptable for the seminar.

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