



**NATIONAL FEDERATION OF MUNICIPAL ANALYSTS
MUNICIPAL ADVISORY COUNCIL OF TEXAS
AND THE
SOUTHERN MUNICIPAL FINANCE SOCIETY**

SEMINAR ON GASB 34

**Austin, Texas
November 15, 2002**

In conjunction with the Government Accounting Standards Board, the NFMA, Municipal Advisory Council of Texas and SMFS are sponsoring a seminar covering the new GASB Statement 34 financial reporting model standards.

David Bean, Director of Research for GASB, 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?

Date and Time: The Seminar is scheduled for Friday, November 15, 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 Omni Austin Hotel, 700 San Jacinto at 8th Street, Austin, TX 78701, phone: 512/476-3700 or 800/843-6664.

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 October 31, 2002. Cancellations will not be accepted after October 31, 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.

SEATING IS LIMITED – PLEASE REGISTER EARLY IF YOU PLAN TO ATTEND. REGISTRATION IS COMPLETE ONLY WITH PAYMENT.

Attire: Business casual attire is acceptable for the seminar.

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SEMINAR ON GASB 34

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