



**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, 2<sup>nd</sup> 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.

**2002 PLATINUM SPONSORS:**



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