



**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?

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, 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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