



Government Finance Officers Association

24TH ANNUAL GOVERNMENTAL

GAAP UPDATE

Our panel of expert presenters will discuss a myriad of important new developments, including:

In-depth discussions of GASB's extensive new implementation guidance on fiduciary activities and leases

New GASB guidance on issuer accounting for conduit debt

Audit update

Three offerings available

NOVEMBER 7, 2019 / DECEMBER 5, 2019 / JANUARY 16, 2020

1:00–5:00 p.m. (Eastern)

1:00–5:00 p.m. (Eastern)

New Time! 12:00–4:00 p.m. (Eastern)

24TH ANNUAL GOVERNMENTAL GAAP UPDATE

Three offerings available

Earn 4 CPE credits

with your participation
based on a 50-minute hour

Government Finance Officers Association (GFOA) will offer its 24th Annual Governmental GAAP Update on November 7, 2019, December 5, 2019, and again on January 16, 2020, 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 staff.

KEY TOPICS

- Overview of GASB standards becoming effective in FYEs 2019, 2020, and beyond.
- GASB 91, *Conduit Debt Obligations*, including assessment of *issuer commitments* to support debt service payments and proper accounting and reporting for "lease-like" *associated arrangements*
- In-depth discussions of extensive new implementation guidance:
 - Fiduciary activities, including identifying fiduciary component units, assessing a government's *control* of and *administrative involvement* with resources, and accounting and reporting of the new *custodial funds*.
 - Leases, including identification of contracts covered by the new leases standards, determination of a *lease term*, measurement of new intangible right-to-use *lease assets* and *lease liabilities* by lessee governments, accounting by lessor governments, and new note disclosure requirements.
 - 2019 Update to GASB's *Comprehensive Implementation Guide*.
- Discussion of GASB's current agenda and several recently-issued documents for public comment that will affect the future of governmental accounting and financial reporting for years to come!
- Audit update including the new Yellow Book
 - * *Topics subject to change*

GUEST SPEAKERS



David Vaudt, Chairman,
GASB, Norwalk, Connecticut



Stephen J. Gauthier, GFOA
Honorary Member and
Consultant, Wheaton, Illinois



Stephen W. Blann, Owner/
Director of Governmental
Quality, Rehmann, LLC,
Grand Rapids, Michigan

GFOA TECHNICAL SERVICES STAFF



Michele Mark Levine, Director,
Technical Services, Government
Finance Officers Association,
Chicago, Illinois



Todd Buikema, Assistant
Director for Publications,
Technical Services, Government
Finance Officers Association,
Chicago, Illinois



Peg Hartnett, Assistant Director
for Training, Technical Services,
Government Finance Officers
Association, Chicago, Illinois

COURSE LEVEL: Intermediate

FIELD OF STUDY: Accounting
(Governmental)

PREREQUISITES: Knowledge of
state and local governmental
accounting and financial reporting.

WHO WILL BENEFIT: State and local
governmental accounting and
financial reporting professionals,
state and local government CFOs,
and auditors of state and local
governments.



SIGN UP TODAY

REGISTER ONLINE at gfoa.org (*group discounts cannot be applied to online registrations*)

SCAN AND E-MAIL the registration form to training@gfoa.org

FAX the registration form to 312.977.4806

MAIL the registration form to GFOA, 203 N. LaSalle St., Suite 2700, Chicago, IL 60601-1210

* Early and group discounts are available.

24TH ANNUAL GOVERNMENTAL GAAP UPDATE

OBJECTIVES

Participants in this year's GAAP Update should achieve a practical knowledge of:

- GASB 91, *Conduit Debt Obligations*
- GASB Implementation Guide 2019-1, *Implementation Guidance Update-2019*
- GASB Implementation Guide 2019-2, *Fiduciary Activities*
- GASB Implementation Guide 2019-3, *Leases*
- Exposure draft of proposed standards
 - Subscription-based Information Technology Arrangements
 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements
 - Deferred Compensation Plans
 - Omnibus
- Updates on the new Yellow Book and other audit matters affecting governments
- Updates on other major GASB projects

REGISTER NOW AND SAVE!

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.

November offering: Sign up by October 4, 2019, to take advantage of the early registration fee.

December offering: Sign up by November 8, 2019, to take advantage of the early registration fee.

January offering: Sign up by December 13, 2019, to take advantage of the early registration fee.

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 gfoa.org to view the fee schedule. For questions, please e-mail membership@gfoa.org.

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.nasbaregistry.org.

IMPORTANT ACTION DATES



You will receive instructions on how to access the program and a link to the program from announcements@gfoa.org on November 5 for the first offering and on December 3 and January 14 for the encore presentations. 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 1:00-5:00 p.m. (Eastern) on November 7 and December 5, and from 12:00-4:00 p.m. (Eastern) on January 16.



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 October 4, 2019 (November 8, 2019, for the December offering, December 13, 2019, for the January 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** October 4, 2019 (November 8, 2019, for the December offering, December 13, 2019, for the January 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 gfoa.org. (*Group discounts cannot be applied to online registrations.*)

Program Information (Please check one)

November 7, 2019 December 5, 2019 January 16, 2020

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 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 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.
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Payment by check.
Make payable to
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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.

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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 31, 2019, will incur a \$20 administrative fee. No refunds will be issued after that date. **December offering:** All cancellations received by November 27, 2019, will incur a \$20 administrative fee. No refunds will be issued after that date. **January Offering:** All cancellations received by January 9, 2020, will incur a \$20 administrative fee. No refunds will be issued after that date.

Date changes: All requests for course date changes made within 7 days of the course start date will incur a \$25 transfer fee.

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
Governmental Accounting, Auditing, and Financial Reporting Set (includes the following 7 hardcover, softcover, and paperback book titles in this category)	\$330 members \$440 nonmembers		
GAAFR Supplement ** (e-book format) Stephen J. Gauthier	\$ 30 members \$ 45 nonmembers		
GAAFR Supplement ** (softcover: 94 pages) Stephen J. Gauthier	\$ 40 members \$ 65 nonmembers		
GAAFR Supplement ** (e-book format and softcover: 94 pages) Stephen J. Gauthier	\$ 60 members \$ 95 nonmembers		
GAAFR * (e-book format; price includes the GAAFR, Supplement in e-book format listed above) Stephen J. Gauthier	\$129 members \$159 nonmembers		
GAAFR * (hardcover: 1,121 pages), GAAFR Supplement ** (e-book format), and GAAFR Supplement ** (softcover: 94 pages) Stephen J. Gauthier	\$199 members \$239 nonmembers		
GAAFR Supplement ** (e-book format), GAAFR Supplement ** (softcover: 94 pages), GAAFR * (e-book format), and GAAFR * (hardcover: 1,121 pages) Stephen J. Gauthier	\$239 members \$279 nonmembers		
Accounting for Capital Assets: A Guide for State and Local Governments Stephen J. Gauthier	\$ 40 members \$ 60 nonmembers		
An Elected Official's Guide: Audit Committees Stephen J. Gauthier	\$ 20 members \$ 30 nonmembers		
An Elected Official's Guide: Internal Control (e-book format) Stephen J. Gauthier	\$ 5 members \$ 10 nonmembers		
An Elected Official's Guide: Internal Control (paperbound) Stephen J. Gauthier	\$ 15 members \$ 25 nonmembers		
An Elected Official's Guide: Interpreting Local Government Financial Statements – How to Avoid 25 Common Mistakes (paperbound) Stephen J. Gauthier	\$ 15 members \$ 25 nonmembers		
What Everyone Needs to Know About the New Fund Balance Stephen J. Gauthier	\$ 20 members \$ 30 nonmembers		
You will receive an e-mail from estore@gfoa.org with instructions for downloading your e-book. No refunds will be made available on e-book purchases. For information on quantity discounts, e-mail publications@gfoa.org	Add handling charge (for all billed orders)		8.00
	Add shipping charge, if applicable		
	Publication Total		

* GAAFR - covers through GASB statement No. 66 ** GAAFR Supplement - covers through GASB statement No. 71

New! GAAFR release coming in early 2020.

The substantial update will include:

- All GASB pronouncements through Statement No. 91, including GASB 84, *Fiduciary Activities* and GASB 87, *Leases*
- Updated postemployment benefit chapter incorporates the latest pension and OPEB standards and implementation guidance
- Updated financial statement audit and single audit chapters, including the Uniform Guidance for federal grants
- New chapter dedicated to fair value and investments
- New sample CAFR
- New references to GASB Codification

GAAFR will be available in print and electronically.

Keep watch to your e-mail for details and release.



Government Finance Officers Association

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:

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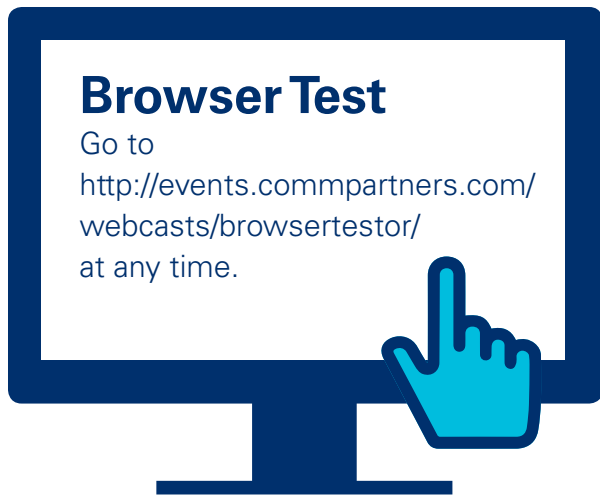
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TECHNICAL REQUIREMENTS



Browser Test

Go to
<http://events.commpartners.com/webcasts/browserterstor/>
at any time.

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 2 Mbps. 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 10 or later, Firefox 3.0 or later, Safari 3.0 or later, Google Chrome

IMPORTANT

Watch gfoa.org for updates on tools and demonstrations to help make this year's streaming event run as smoothly as possible.

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 2 Mbps.
- It is recommended that you use a PC with Windows and Internet Explorer 10 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.
- 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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Government Finance Officers Association

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