



Government Finance Officers Association

Agenda

15th Annual Governmental GAAP Update

Thursday, November 4, 2010
(1:00 – 5:00 p.m. Eastern)

1:00 – 1:05 p.m. Introduction and overview

Part 1: Recent Final GASB Standards

1:05 – 1:10 p.m. *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*
(GASB Statement No. 57)

1:10 – 1:15 p.m. *Accounting and Financial Reporting for Chapter 9 Bankruptcies*
(GASB Statement No. 58)

1:15 – 1:25 p.m. *Financial Instruments Omnibus*
(GASB Statement No. 59)

1:25 – 1:30 p.m. *SEA Performance Information*
(GASB Suggested Guidelines For Voluntary Reporting)

Part 2: GASB Due-Process documents

1:30 – 1:40 p.m. *Accounting and Financial Reporting for Service Concession Arrangements*
(GASB exposure draft 6/10 -- final standard 4th quarter 2010)

1:40 – 1:50 p.m. *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*
(GASB exposure draft 1/10 - final standard 4th quarter 2010)

1:50 – 2:10 p.m. *The Financial Reporting Entity, an amendment of GASB Statements No. 14 and No. 34*
(GASB exposure draft 3/10 - final standard 4th quarter 2010)

2:10 – 2:25 p.m. **BREAK**

2:25 – 2:50 p.m. *Pension Accounting and Financial Reporting by Employers*
(GASB preliminary views 6/10 – GASB exposure draft 2nd quarter
2011)

Part 3: Practice Updates

2:50 – 3:40 p.m. Implementation of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*
(Including relevant changes in the GASB’s latest *Comprehensive Implementation Guide*)

3:40 – 3:55 p.m. **BREAK**

3:55 – 4:30 p.m. *GASB Comprehensive Implementation Guide*
(Other than changes related to GASB Statement No. 54)

4:30 – 4:40 p.m. GASB Technical Plan

4:40 – 4:55 p.m. Common reporting deficiencies
(GFOA Certificate of Achievement for Excellence in Financial Reporting Program)

4:55 – 5:00 p.m. *Governmental Accounting, Auditing, and Financial Reporting*
(GAAFR/“Blue Book”)
(Forthcoming 2011 edition)