



# INTRO TO GAAP SEMINAR

March 24-25, 2010

Kent State University - Stark

Professional Education and Conference Center

**Course Description** - This two day seminar will cover measurement focus and basis of accounting; types of funds; and basic accrual entries to convert the cash-basis statements into year end GAAP financial statements. The target audience is entry level accountants with one or two years experience or auditors new to the government sector.

Topics to be covered include:

- Governmental environment and GAAP hierarchy
- Valuation, reporting and note disclosures related to the following:
  - Cash and investments
  - Taxes receivable
  - Capital assets
  - Inventory
  - Current payables
  - Debt and other long-term liabilities
- Preparation of fund financial statements and conversion to government-wide financial statements
- Requirements of the GFOA's CAFR award program

**Instructors** –Jared Cottrell, Kennedy Cottrell Richards; Jamie Nicholson, Village of New Albany; Chris Flaig, Decosimo & Company; and Tom Judy, City of Sidney

**Location** – Kent State University – Stark, 6000 Frank Ave. NW, North Canton, OH 44720

**Program** - Registration begins at 8:15 a.m. on Wednesday, March 24, 2010. The program runs from 9:00 a.m. - 5:00 p.m. on the first day and 8:30 a.m. – 4:30 p.m. the second day.

**Accreditation** - Ohio GFOA's Intro to GAAP Seminar will provide 16 CPE hours in Category AA.

**Cancellations** - Cancellations must be received in the Ohio GFOA office by **Friday, March 19, 2010**. A \$10.00 cancellation fee will be charged. There are no refunds after this date.

**Hotel Information** - A block of rooms has been reserved at the Courtyard by Marriott Canton, 4375 Metro Circle NW, Canton, OH 44720 at a discount rate of **\$99** plus applicable tax. To make a room reservation, call the hotel directly at 330.494.6494. Be sure to indicate you are with the Ohio Government Finance Officers Association in order to receive the group rate. Reservations must be received on or before **Monday, March 8, 2010** in order to receive the group rate. Requests received after this date will be accepted based on room and rate availability. **If applicable, bring your State of Ohio Blanket Letter of Exemption Certificate.** A first night room and tax deposit is required with each reservation.

**Questions** - Call Cami Collingwood at the Ohio GFOA office: (614) 221-1900, E-Mail: [Cami@AssnOffices.com](mailto:Cami@AssnOffices.com)

## REGISTRATION FORM

**Name (please print):** \_\_\_\_\_

**Organization:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Check here if you have any dietary or disability-related needs that require accommodation in order to fully participate in this meeting. If so, attach a written description of your needs.**

**Registration Fees** - Continental breakfast, lunch and refreshments for both days are included.

\_\_\_\_\_ \$190 Ohio GFOA Member      \_\_\_\_\_ \$235 Non Member

**Method of Payment - Payment is required in advance of the seminar. Ohio GFOA reserves the right to refuse admission if payment is not received.**

Enclosed is my check made payable to: **Ohio GFOA** (Ohio GFOA Tax I.D. #31-1229036)

Please charge my credit card:     MasterCard     Visa     Discover Card     American Express

**Card #:** \_\_\_\_\_ **Exp. Date:** \_\_\_\_\_

**Billing Address:** \_\_\_\_\_ **3-4 Digit Security Code:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_