

**Preparing Year-End Financial Statements
for Tribes and Tribal Organizations**

February 23-24, 2012 - Las Vegas, NV

CLASS ID: FI073LASVE

REGISTRATION FORM

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HOW TO REGISTER

Phone: Call 1-800-992-4489, Monday-Friday, 9:00 a.m.-5:30 p.m. EST.

Fax: Complete the registration form and fax to 703-352-2323 anytime. Payment must be received at our office prior to the start of the session.

Mail: Return registration form and payment to:
 Falmouth Institute
 3702 Pender Dr., Suite 300
 Fairfax, VA 22030.

Online: At www.falmouthinstitute.com

E-mail: info@falmouthinstitute.com

For complete registration policies, please visit www.falmouthinstitute.com or call 1-800-992-4489.

Advanced payment by credit card or check is required. Purchase orders do not constitute payment. Registrations must be received 10 business days before the class start date. After this date, registrations will be taken on a space-available basis and a \$25 late registration fee will be charged.

This hands-on class will walk you through the intricacies of preparing your year-end financial statements.

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FEBRUARY 23-24, 2012 • LAS VEGAS, NV

Participate in this class and get the tools that you need to:

- › Use the National Council on Governmental Accounting, GASB and GFOA guidelines when creating Comprehensive Annual Financial Reports (CAFR)
- › Create a meaningful statistical section for Indian Country through Economic Condition Reporting
- › Use note disclosures for benefit plans and post-employment benefits
- › Consolidate funds for the Major Fund Calculation
- › Understand procedures for:
 - Calculating restricted net assets
 - Creating the statement of cash flow
 - Eliminating internal service funds

Take this class, and you'll be prepared in advance for the year-end!



**To register, visit
www.falmouthinstitute.com
 or call 1-800-992-4489.**



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Perfect For: Finance officers, accountants, business managers, treasurers and tribes interested in producing their own financial statements.

The Comprehensive Annual Financial Report (CAFR) is not a project that organizations undertake lightly. The report documents all of a tribe's or tribal organization's financial activities during the preceding year. The CAFR is prepared under the accounting and reporting standards outlined by the Government Accounting Standards Board (GASB). Taking the time to prepare this document will provide your organization with a comprehensive look at its financial condition.

This class will look at every aspect associated with creating a CAFR, from considerations related to the letter of transmit-

tal, MD&A, fund financial statements and government-wide financial statements to the required supplementary information and statistical section. You'll receive a comprehensive CD with sample financial statements, cash flows and note disclosers.

Join us. Let financial expert Kurt Tucker* guide you through the complexities of the CAFR. Don't miss out — register today!

**Instructor subject to change.*

TOPICS INCLUDE

Reporting Resources

- Codification
- Comprehensive question and answer guide
- GFOA Blue Book
- GFOA Reporting Checklist
- Level B GAAP

Fund Financial Statements

- Major fund calculations
- Reserved fund balance
- When an internal service fund makes sense
- Permanent and fiduciary funds

Converting to Government-Wide Statements

- Second-year considerations
- Inter-period allocation
- Reconciliations to the fund statements
- Discreet component units

Management Discussion and Analysis

- Minimum and maximum
- Defining "significant"
- Charts
- Clarity and conciseness

The Letter of Transmittal

- Avoiding repetition
- Communicating with users

Formatting

- Graphics
- Table of contents
- Section dividers
- Styles

Notes to the Financial Statements

- Use as a management tool
- Summary of significant accounting policies
- Roll forward tables and schedules

- Capital assets and long-term debt as a first step
- Detailed notes

Required Supplementary Information

- Budget vs. actual
- Combining non-major funds statements
- Pension trend data
- Grant compliance

The Statistical Section

- Required sections applicable to Indian Country
- Meaningful information for tribes

GASB Update

- Statements effective this year
- GASB exposure drafts
- Upcoming agendas

Topics subject to change.

ON-SITE TRAINING AND TECHNICAL ASSISTANCE

Falmouth can provide on-site training and technical assistance to help with all of your tribal Finance needs. By providing customized answers to the issues and challenges of your organization, we'll be able to create solutions to give you the financial literacy and confidence to manage your communities' resources.

Looking to provide this information to your entire team? Bring this session or any combination of our other tribal finance sessions right to your office. Spend less time on

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the road, cut back on travel costs and give everyone the knowledge they need to succeed.

Our team is also able to provide technical assistance and hands-on support to help guide you through the complex processes you're facing. Do you need to plan and prepare for your upcoming audit? Is your IDC proposal due? Do you have bookkeeping issues? We can provide support and assistance to help manage any of your federal grants or contracts.

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