

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

July 21-22, 2011 - Las Vegas, NV

CLASS ID: FI073LASVE

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.

REGISTRATION FORM

Name: _____ Title: _____

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3 digit code on back of MC/VISA or 4 digit code on front of AmEx

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Individual Tuition Rate (U.S. funds only) \$730 \$ _____
Significant group discounts available! Call 1-800-992-4489 for details.

Please send me manual and CD only* Quantity: _____ @ \$255 \$ _____

TOTAL \$ _____

*Orders will be shipped upon course completion.
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This hands-on class will walk you through the intricacies of preparing your year-end financial statements.

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

JULY 21-22, 2011 • 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
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Preparing Year-End Financial Statements for Tribes and Tribal Organizations

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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 ON YOUR TERMS

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