

INTRODUCTION TO GOVERNMENTAL ACCOUNTING BOOT CAMP

The FGFOA is offering an intense, two-day workshop for beginners that will introduce the basics of accounting and financial reporting for state and local governments. The intricacies of fund accounting will be reviewed, including the various bases of accounting used to record governmental transactions. In addition, accountability through budgetary methodologies and control mechanisms will be covered as well as budgetary accounting concepts. The Beginner Boot Camp has been held at the School of Governmental Finance for the past six years and has sold out each time. Space is limited, applicants should sign up as soon as possible.

The two-day “Introduction to Governmental Accounting Boot Camp” will be led by Lynda M. Dennis, CPA, Ph.D. and will qualify attendees for 16 hours of AA CPE.



Lynda M. Dennis, received her Ph.D. in Public Affairs and her Master’s in Public Administration from the University of Central Florida; she received her bachelor’s degree in accounting and finance from the University of West Florida. She is a Florida CPA and Certified

Government Finance Officer. Lynda is a full-time lecturer in the Kenneth Dixon School of Accounting at the University of Central Florida. Additionally, she is a contract CPE discussion leader and course developer in the areas of accounting and reporting for governmental and not-for-profit organizations.

Her experience includes serving as a chief financial officer in governmental and not-for-profit organizations primarily in Florida, as well as working as an auditor for local and Big 4 firms with an emphasis in the insurance, government and not-for-profit sectors.

Lynda actively participates in committee and other volunteer work for the AICPA and FICPA, and is a frequent speaker at governmental and not-for-profit accounting conferences. She has published a number of CPE courses, as well as a book on strategy implementation (both for governmental and not-for-profit organizations) for the AICPA and a public finance primer for the American Public Works Association.

In addition, she updated the AICPA State and Local Government Accounting and Audit Guide from 2009 to 2012 and the AICPA State and Local Government Disclosure Checklist from 2010 to 2012.

Who should attend?

- ▶ New accounting/auditing staff
- ▶ Accounting staff desiring to move into other accounting positions
- ▶ Managers and supervisors with limited technical accounting expertise
- ▶ Anyone in need of brushing up on governmental accounting basics

After attending the Beginner Boot Camp, participants will:

- ▶ Have a working knowledge of fund types and categories
- ▶ Recognize the types of transactions to be recorded in various fund categories
- ▶ Understand the relationship between accounting financial reporting and budgetary accountability
- ▶ Know how to record routine transactions for governmental and business-type activities
- ▶ Be familiar with the financial reporting model for state and local governments

Additional Information

Certificates of Attendance will be awarded, along with a booklet of all handout materials and references.

Class size is limited for intense, hands-on interaction between the speaker and participants. Pre-registration and a separate fee are required for this two-day event. See registration form.

For more information, contact **Karen Pastula** at **kpastula@flicities.com** or **(850) 701-3618**.



BEGINNER BOOT CAMP

Monday, October 23, 2017

CPE Credits: 8 Hours

The Government Environment 8:00 a.m. - 9:40 a.m.

This first session of the two-day boot camp will introduce attendees to general accounting and the GASB standard setting of the government environment, explaining the difference from the private sector.

Fund Accounting and the Financial Statements 10:00 a.m. - 11:40 a.m.

This session will discuss fund accounting and financial statements, how to create funds, the categories of funds and fund types.

Typical Government Transactions 1:00 p.m. - 2:40 p.m.

This session will discuss typical government transactions, such as assets, liabilities, revenues and gains, nonexchange transactions, expenses/expenditures and leases, and other sources and uses.

Budgeting and Internal Control 3:00 p.m. - 4:40 p.m.

This last session of the day will start with the role of the budget, budget formats, encumbrances and exploring real-world budgets. It will finish with the COSO internal control framework.

Tuesday, October 24, 2017

CPE Credits: 8 Hours

Review of Governmental Accounting and Reporting 8:00 a.m. - 9:40 a.m.

This first session will review governmental accounting and reporting by discussing government activities, categories and types of funds, measurement focus and basis of accounting.

The Financial Reporting Entity and Discussion of Various Accounting Issues 10:00 a.m. - 11:40 a.m.

This session will discuss the financial reporting entity and various accounting issues such as investments, fixed assets and depreciation, general long-term liabilities and debt service, year-end accruals and fund equity.

Financial Reporting 1:00 p.m. - 2:40 p.m.

This session will discuss basic financial statements, government-wide, fund level, major funds, budget-to-actual comparison and the MD&A. Attendees will get hands-on practice by exploring real-world financial statements.

Accounting for Grants 3:00 p.m. - 4:40 p.m.

This final session of the two-day boot camp will review the allowable costs for grants, requirements of the Uniform Guidance, cost concepts and cost allocations.

HOUSING INFORMATION

Please join us at Omni Jacksonville Hotel

245 Water Street | Jacksonville, FL 32202

Room Reservations: Important, Please Read!

Once your registration is received, you will be sent a link to complete your reservation online or a personalized housing form via email, to be completed by you and sent directly to the hotel. (If you do not have an email address, we will mail or fax the form to you.) The Omni Jacksonville Hotel will not accept any reservations for the boot camp via phone call.

Please note that the Omni Jacksonville Hotel reservation cutoff date is September 29, 2017, and the rate is \$135/night. Self-parking is not available at the hotel. There are city lots surrounding the hotel, but the FGFOA cannot guarantee rates or availability. Valet parking is \$15.

It is important that you register so that you have plenty of time to make your reservations. Note that the hotel could sell out before the cutoff date, and FGFOA cannot guarantee rooms will be available at the time you make your reservations. Please register for the boot camp and make your reservations as soon as possible.

We apologize in advance for any inconvenience this may cause, but we sincerely hope that this policy will enable more of our registrants to stay in the host hotel. Remember that we are unable to guarantee reservations for anyone, nor the exact date on which the hotel block will sell out, so please register early.

DRIVING DIRECTIONS TO OMNI JACKSONVILLE

From I-10 East

From I-10, take I-95 north and follow the signs to Downtown/International Airport. Immediately exit right onto Exit 352B Forsyth Street/Convention Center. Go east (right) on Forsyth Street to Lee Street and take a right onto Lee Street. Follow Lee Street to Water Street and turn left. The hotel is 1/2 block down on the left.

From I-95 South and Jacksonville International Airport – 18 Miles/20 Minutes

From I-95 south, follow the signs to Downtown/Union Street /Sports Complex (the exit is on the left-hand side). Take exit 353B (Union Street) and turn left. Follow Union Street until you make a right onto Jefferson (second stoplight). Follow Jefferson until you make a left onto Water Street. The hotel is three blocks away on the left.

From I-95 North – Daytona/St. Augustine

From I-95, follow the signs to Riverside Avenue/Acosta/Mary Street. Exit 350A and proceed over the Acosta Bridge. Stay in the right lane and exit on Water Street, turning right. Follow Water Street 1/4 mile. The hotel is on the left.

From Main Street Heading South

Turn right off Main Street onto Bay Street. Continue on Bay Street to Pearl Street and turn left onto Pearl Street. Go one block to Water Street. The hotel driveway is 1/2 block on the left.

From Orlando

Take I-4 east to I-95 north and take the Forsyth exit. Get in the right lane and follow Forsyth Street to Pearl Street. Turn right onto Pearl Street. Take Pearl Street to Water Street and turn left onto Water Street. The hotel driveway is 1/2 block on the left.

FGFOA 2017 BEGINNER BOOT CAMP REGISTRATION FORM

Monday, October 23, 2017 - Tuesday, October 24, 2017

Omni Jacksonville Hotel | 245 Water Street | Jacksonville, FL 32202

Return your completed registration form with fees to: FGFOA, c/o Florida League of Cities, P.O. Box 1757, Tallahassee, FL 32302. Or you may register online: www.fgfoa.org

Checks should be payable to FGFOA. Only MasterCard and Visa cards will be accepted. Please contact FGFOA directly at (850)-222-9684 to pay with a credit card. Unless full payment accompanies this form, advance registration will not be processed. The early registration deadline is October 9, 2017. The deadline for registration is October 16, 2017.

(NOTE: The hotel reservation cut-off date is September 29, 2017. We encourage you to register prior to this date in order to receive your housing form.)

Online registration is available at www.fgfoa.org. (Please do not send in this form if you are registering online.)

Check Payment: Make checks payable to FGFOA. Return completed form with registration fees to: FGFOA, c/o Florida League of Cities, P.O. Box 1757, Tallahassee, Florida 32302. Registrations cannot be processed without payment.

Please Type or Print Clearly

Full Name: _____

First Name or Nickname: _____ Current Certification (i.e. CPA, CGFO): _____
(As it should appear on your badge)

Title: _____ Affiliation: _____
(As it should appear on your badge)

Mailing Address: _____

City: _____ State: _____ Zip: _____

Work Phone: _____

Email Address: _____

If you are not able to pay online, please contact the FGFOA directly at 850-222-9684.

Payment and Class Roster Must Accompany Each Registration

Please circle your appropriate registration fee and write the total amount due in the space below.

Registration Type		After 10/9/2017 - Add \$40.00
Active Member	\$440.00	\$480.00
Associate Member	\$480.00	\$520.00

Total Amount Due: \$ _____

Registrations are done on an individual basis. The FGFOA does not permit the sharing of a registration between two attendees. Each attendee must have a separate registration and pay the full amount.

Registration Fees include admission to all sessions in the block for which you register, plus refreshments and Tuesday night's reception.

Special needs: If you are physically challenged and require special services, or if you have special dietary needs, please attach a written description to your advance registration form.

Cancellations must be received and confirmed in writing by 5:00 p.m. on Friday, October 13, 2017, to entitle registrant to a refund of registration fees. A \$40 administration fee will be deducted from all refunds; substitutions are encouraged.

OFFICE USE ONLY

Payment Received _____ Check# _____ Date Received _____ Amount _____