

**WISCONSIN GOVERNMENT FINANCE
OFFICERS ASSOCIATION**

**GOVERNMENTAL
ACCOUNTING WORKSHOPS**

**DAY 1
MORNING**

**Presented by
Sikich LLP**

WISCONSIN GFOA
GOVERNMENTAL
ACCOUNTING WORKSHOPS

AGENDA
Day 1
Morning Session

INTRODUCTION TO GOVERNMENTAL ACCOUNTING
AND FINANCIAL REPORTING

<u>TIME</u>	<u>CHAPTER</u>
8:00 - 8:15	Introductions
8:15 – 9:15	Fund Accounting
9:15 – 9:45	Chart of Accounts
9:45 – 10:00	Break
10:00 - 11:00	Financial Reporting
11:00 - 12:00	Measurement Focus and Basis of Accounting
12:00	Adjournment

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**GOVERNMENTAL
ACCOUNTING WORKSHOPS**

**DAY 1
AFTERNOON**

**Presented by
Sikich LLP**

WISCONSIN GFOA
GOVERNMENTAL
ACCOUNTING WORKSHOPS

AGENDA
Day 1, Afternoon

APPLICATION OF GOVERNMENTAL
ACCOUNTING PRINCIPLES

<u>TIME</u>	<u>CHAPTER</u>
1:00 - 2:00	Governmental Fund Revenue and Expenditure Recognition
2:00 - 2:45	Interfund Transactions and Equity Reporting
2:45 – 3:00	Break
3:00 – 3:30	Enterprise and Internal Service Fund Accounting
3:30 – 4:30	Converting Governmental Funds to Governmental Activities
4:30 - 5:00	Budgetary Accounting and Reporting
5:00	Adjournment

**WISCONSIN GOVERNMENT FINANCE
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**GOVERNMENTAL
ACCOUNTING WORKSHOPS**

**DAY 2
MORNING**

**Presented by
Sikich LLP**

WISCONSIN GFOA
GOVERNMENTAL
ACCOUNTING WORKSHOPS

AGENDA
Day 2, Morning

ADVANCED GOVERNMENTAL ACCOUNTING

<u>TIME</u>	<u>CHAPTER</u>
8:00 - 9:30	Accounting and Reporting for Cash and Investments and GASB 72
9:30 - 9:40	Break
9:40 - 10:50	Accounting and Reporting for Capital Assets
10:50 - 11:00	Break
11:00 - 12:00	Accounting and Reporting for Debt and Long-term Liabilities
12:00	Adjournment

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**GOVERNMENTAL
ACCOUNTING WORKSHOPS**

**DAY 2
AFTERNOON**

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WISCONSIN GFOA
GOVERNMENTAL
ACCOUNTING WORKSHOPS

AGENDA
Day 2, Afternoon

GOVERNMENTAL ACCOUNTING AND FINANCIAL
REPORTING UPDATE

<u>TIME</u>	<u>CHAPTER</u>
1:00 - 2:00	Economic Condition Reporting, the Statistical Section
2:00 – 3:00	Pension and OPEB Accounting and Reporting – GASB 67-68 and 74-75
3:00 – 3:15	Break
3:15 – 4:15	New Pronouncements – GASB S-83 – 90
4:15 – 4:45	GASB Project Agenda
4:45 -	Adjournment