

**WISCONSIN GFOA
GOVERNMENTAL ACCOUNTING WORKSHOPS**

**SESSION 2 AGENDA | August 27, 2025
APPLICATION OF GOVERNMENTAL ACCOUNTING PRINCIPLES**

TIME	PRESENTATION	INSTRUCTOR
8:30 – 9:15 AM	Governmental Fund Revenue and Expenditure Recognition	Anthony Cervini
9:15 – 10:00 AM	Interfund Transactions and Equity Reporting	Anthony Cervini
10:00 – 10:15 AM	Break	
10:15 – 11:00 AM	Enterprise and ISF Accounting	Greg Pitel
11:00 – 11:30 AM	Converting Governmental Funds to Governmental Activities	Nick Bava
11:30 – 12:00 PM	Budgetary Accounting and Reporting	David Minch