

**Illinois Government Finance Officers Association  
Advanced Governmental Accounting  
NIU Naperville, 1120 E. Diehl Road, Naperville, IL 60563**

**AGENDA**

**Thursday, July 20, 2023**

<b>8:15 – 8:30 AM</b>	Check-in, Networking & Coffee	
<b>8:30 – 8:45 AM</b>	Introduction and Overview	<i>IGFOA Staff</i>
<b>8:45 – 9:30 AM</b>	Accounting and Reporting for Cash and Investments	<b>Fred Lantz, Sikich LLP</b>
<b>9:30 – 10:15 AM</b>	Risk Disclosures for Cash and Investments	<b>Fred Lantz, Sikich LLP</b>
<b>10:15 – 10:30 AM</b>	Break	
<b>10:30 – 11:30 AM</b>	Accounting and Reporting for Capital Assets including Asset Impairments, Intangible Assets, and Asset Retirement Obligations	<b>Christina Coyle, City of Elmhurst</b>
<b>11:30 AM – Noon</b>	Defining the Financial Reporting Entity and Reporting Component Units	<b>Christina Coyle, City of Elmhurst</b>
<b>Noon – 12:45 PM</b>	Networking Lunch	
<b>12:45 – 1:45 PM</b>	Accounting and Reporting for Long-term Debt including Refunding, TIF Debt, Conduit Debt and Direct Placements of Debt	<b>Christine Torres, Crowe LLP</b>
<b>1:45 – 2:30 PM</b>	Accounting for Compensated Absences and Termination Benefits	<b>Christine Torres, Crowe LLP</b>
<b>2:30 – 2:45 PM</b>	Break	
<b>2:45 – 4:15 PM</b>	Accounting for Leases, Public-Private and Public-Public Partnerships and Subscription-Based Information Technology Arrangements	<b>Christina Coyle, City of Elmhurst Fred Lantz, Sikich LLP Christine Torres, Crowe LLP</b>
<b>4:15 – 4:30 PM</b>	Accounting for Accounting Changes and Error Corrections	<b>Fred Lantz, Sikich LLP</b>
<b>4:30 PM</b>	Adjourn	