

ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION
INTERMEDIATE GOVERNMENTAL ACCOUNTING
NIU NAPERVILLE, 1120 E. Diehl Rd., Naperville, IL 60563
November 8 – 9, 2022
AGENDA

TUESDAY,
NOVEMBER 8

CHAPTER

8:00 – 8:30	<i>Check-in and Networking</i>
9:00 – 9:15	Introduction and Overview
9:15 – 9:40	Hierarchy of Generally Accepted Accounting Principles
9:40-10:40	General Purpose External Financial Statements Overview
10:40 – 10:50	<i>Break</i>
10:50-12:00	Fund Classifications and use of Conversion Funds
12:00-12:50	<i>Lunch</i>
12:50 - 2:20	Measurement focus and basis of accounting
2:20 – 2:35	<i>Break</i>
2:35 – 4:00	Governmental fund revenue and expenditure recognition and converting to governmental activities

WEDNESDAY,
NOVEMBER 9

8:00 – 8:30	<i>Check-in and Networking</i>
9:00 – 9:30	Budgets and budgetary reporting
9:30 – 10:35	Debt service funds and general long-term debt
10:35 – 10:45	<i>Break</i>
10:45 – 12:00	Capital projects funds and general capital assets
12:00 – 12:50	<i>Lunch</i>
12:50 – 1:30	Enterprise and internal service fund accounting and reporting
1:30 – 2:30	Accounting for pensions and postemployment benefits
2:30 – 2:45	<i>Break</i>
2:45 – 3:30	Equity accounting and reporting
3:30 – 4:00	Accounting for interfund transactions
4:00	<i>Adjourn</i>