



# MSBO FINANCIAL STATEMENT PREPARATION WORKSHOP

Kellogg Center – East Lansing, Michigan

Tuesday, June 4, 2019

## Agenda

| <u>TIME</u>                              | <u>TOPIC/PRESENTER</u>  |
|--|---|
| 8:00 - 8:45 am                           | Registration and Continental Breakfast  |
| 8:45 - 9:00 am                           | <b>Understanding the Implications of AU 265</b><br>– <i>Robert Dwan, Michigan School Business Officials</i>   |
| 9:00 - 12:15 pm<br>(10:30 - 10:45 Break) | <b>Fund Level Financial Statements</b><br><b>District Wide Financial Statements and Reconciliation</b><br>– <i>Steven Sey, CPA, Plante Moran</i><br>– <i>Joshua Vieth, CPA, Plante Moran</i>  |
| 12:15 - 1:00 pm                          | Lunch   |
| 1:00 - 2:45 pm                           | <b>Notes to the Financial Statements</b><br><b>Required Supplementary Information</b><br><b>Additional Information</b><br><b>GASB Accounting &amp; Reporting Updates</b><br><b>Schedule of Expenditures of Federal Awards &amp; Related Notes</b><br>– <i>Steven Sey, CPA, Plante Moran</i><br>– <i>Joshua Vieth, CPA, Plante Moran</i> |
| 2:45 - 3:00 pm                           | Break   |
| 3:00 - 3:30 pm                           | <b>Management Discussion &amp; Analysis</b><br>– <i>Kent Cartwright, CPA, CFO, Petoskey Public Schools</i>  |
| 3:30 - 4:00 pm                           | Wrap-up, Review & Questions   |