



Session TITLE
**Back to the Future: Update on GASB's Reporting
Model Project**

Sunday, May 19, 2019 ■ 2:40 – 3:30 PM

Page 1 of 1

Speakers:

- Teresa Smith, Deputy Finance Director, City of Charlotte, NC (moderator)
- David R. Bean, Director of research and technical activities, Governmental Accounting Standards Board (Speaker)
- Diane Allison, Director of Business Services, Ascension Parish School Board (Speaker)

Session Outline:

1) Background on Preliminary Views – Recognition of Elements & Recognition of Elements of Financial Statements

- Short term financial resources measurement focus
- Alternative views
- Management discussion and analysis changes
- Other issues
- Future of the project

2) GFOA's view on the Preliminary Views

Learning Objectives:

Key takeaways and learning objectives for this session include:

- Understand the short term financial resources measurements focus.
- Understand the alternative views to the preliminary views
- Become familiar with the GFOA's stance on the preliminary views documents