



Governmental Accounting Academy

Day 1

| Time | Subject | Minutes |
|------------------|---|----------------|
| 8:30 – 8:45 AM | Introduction and Overview | 15 |
| 8:45 – 9:15 AM | GAAP for State and Local Government | 30 |
| 9:15 - 10:00 AM | The Government Environment and Its Impact | 45 |
| 10:00 – 10:10 AM | BREAK | |
| 10:10 – 11:40 AM | Funds and Fund Types | 90 |
| 11:40 AM – Noon | Measurement Focus and Basis of Accounting | 20 |
| Noon – 1:00 PM | Hosted Luncheon | |
| 1:00 – 1:30 PM | Measurement Focus and Basis of Accounting (<i>cont.</i>) | 30 |
| 1:30 – 2:20 PM | Financial Statement Elements | 50 |
| 2:20 – 3:00 PM | Categories of Transactions and Events and Governmental Fund Revenues | 40 |
| 3:00 – 3:10 PM | BREAK | |
| 3:10 – 4:00 PM | Categories of Transactions and Events and Governmental Fund Revenues (<i>cont.</i>) | 50 |
| 4:00 – 4:30 PM | Categories of Transactions and Events-EXERCISE | 30 |



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Day 2

| Time | Subject | Minutes |
|------------------|--|----------------|
| 8:30 – 9:10 AM | Governmental Fund Expenditures | 40 |
| 9:10 – 9:40 AM | Other Financing Sources and Uses | 30 |
| 9:40 – 10:40 AM | Governmental Fund Financial Statements | 60 |
| 10:40 – 10:50 AM | BREAK | |
| 10:50 AM – Noon | Proprietary Funds and Proprietary Fund Statements | 70 |
| Noon – 1:00 PM | Hosted Luncheon | |
| 1:00 – 1:30 PM | Proprietary Funds and Proprietary Fund Statements <i>(Cont.)</i> | 30 |
| 1:30 – 2:05 PM | Proprietary Fund Financial Statements-EXERCISE | 35 |
| 2:05 – 2:30 PM | Fiduciary Funds | 25 |
| 2:30 – 2:55 PM | Fiduciary Fund Financial Statements | 25 |
| 2:55 – 3:05 PM | BREAK | |
| 3:05 – 3:55 PM | Component Units | 50 |
| 3:55 – 4:30 PM | Funds, Component Units, and Government-Wide Reporting | 35 |



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Day 3

| Time | Subject | Minutes |
|------------------|--|----------------|
| 8:30 – 9:15 AM | Interfund Activity | 45 |
| 9:15 – 10:35 AM | Government-Wide Financial Statements | 80 |
| 10:35 – 10:45 AM | BREAK | |
| 10:45 – 11:15 AM | Government-Wide Financial Statements- EXERCISE | 30 |
| 11:15 – 11:40 AM | Overview Of CAFR and Financial Statement Audit | 25 |
| 11:40 AM – Noon | Introductory Section | 20 |
| Noon – 1:00 PM | Hosted Luncheon | |
| 1:00 – 1:30 PM | Management's Discussion and Analysis | 30 |
| 1:30 – 2:30 PM | Summary of Significant Accounting Policies and Notes to the Financial Statements | 60 |
| 2:30 – 2:40 PM | BREAK | |
| 2:40 – 3:05 PM | Combining and Individual Fund Statements | 25 |
| 3:05 – 3:30 PM | Budgetary Reporting | 25 |
| 3:30 – 3:50 PM | Required Supplementary Information | 20 |
| 3:50 – 4:30 PM | Statistical Section | 40 |