



## Governmental Accounting Academy - Day 1

8:30 – 8:40 AM	Introduction and overview Slides 1-6	10
8:40 – 9:10 AM	GAAP for state and local government slides 7-23 + handout/ On-line demo of GARS	30
9:10- 9:40 AM	The government environment and its impact slides 24-43	30
9:40-10:00 AM	Funds and Fund Types slides 44-69(partial)	20
10:00 – 10:10 AM	Break	
10:10 – 10:30 AM	Funds and fund types (continued) slides 44-69	20
10:30 – 11:25 AM	Measurement focus and basis of accounting slides 70-100	55
11:25-Noon	Financial statement elements slides 101-125	35
Noon – 1:00 PM	Hosted Luncheon	
1:00 – 1:10 PM	Financial statement elements (continued) slides 101-125	10
1:10 – 2:20 PM	Categories of transactions and events and governmental fund revenues slides 126-166	70
2:20 – 2:50 PM	Categories of transactions and events-EXERCISE	30
2:50- 3:00 PM	Governmental fund expenditures slides 179-203 partial	10
3:00 – 3:10 PM	Break	
3:10- 3:45 PM	Governmental fund expenditures slides 179-203	35
3:45- 4:30 PM	Other Financing sources and uses slides 204-226	45