



Governmental Accounting Academy - Day 3

8:30 – 9:15 AM	Interfund activity Slides 1-31	45
9:15 – 10:35 AM	Government-wide financial statements Slides 32-108	80
10:35 – 10:45 AM	Break	
10:45 – 11:15 AM	Government-wide financial statements- EXERCISE Slides 109-119	30
11:15 – 11:40 AM	Overview of CAFR and Financial Statement Audit Slides 120-141	25
11:40 – Noon	Introductory section Slides 142-158	20
Noon – 1:00 PM	Hosted luncheon	
1:00 – 1:30 PM	Management’s discussion and analysis Slides 159-179	30
1:30 – 2:30 PM	Summary of significant accounting policies and notes to the financial statements Slides 180-242	60
2:30 – 2:40 PM	Break	
2:40 – 3:05 PM	Combining and individual fund statements Slides 243-259	25
3:05 – 3:30 PM	Budgetary reporting Slides 260-274	
25		
3:30 – 3:50 PM	Required supplementary information Slides 275-291	20
3:50 – 4:30 PM	Statistical section Slides 292-336	40