

Fund Accounting Principles and Practices

**UNC School of Government
March 20-21, 2018**

Course Schedule

Tuesday, March 20

8:30 a.m. Check in/light breakfast

9:00 Welcome and Opening Announcement
 Introduction and Overview
 GAAP and The Governmental Environment
 Overview of Fund Accounting

Gregory S. Allison, UNC School of Government

10:30 Break

10:45 Overview of Fund Accounting (cont.)

11:15 Classification and Terminology

Gregory S. Allison

Noon Lunch at the School of Government

12:45 p.m. Classification and Terminology (cont.)

1:45 Break

1:55 Classification and Terminology (cont.)

2:45 Break

2:55 Governmental Funds

Gregory S. Allison

3:55 Break

4:05 Governmental Funds (cont.)

5:00 Adjourn for the day

Wednesday, March 21

8:30 a.m. Proprietary Funds

Gregory S. Allison

10:00 Break

10:15 Fiduciary Funds
Gregory S. Allison

11:00 Converting Governmental Funds to Governmental Activities
Gregory S. Allison

12:00 Lunch at the School of Government

12:45 p.m. The Financial Reporting Entity
Gregory S. Allison

2:00 Break

2:10 Government-wide Statements
Gregory S. Allison

3:30 Break

3:40 Review of the Basic Financial Statements
Gregory S. Allison

4:20 Common Reporting Problems
Gregory S. Allison

5:00 Adjourn