

Fund Accounting Principals and Practices

February 4 – 5, 2020

UNC School of Government
Chapel Hill, NC

Tuesday, February 4, 2020

Room 2601

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| 9:30 a.m. | Registration and Check-In
<i>(light breakfast provided in the School's Atrium)</i> |
| 10:00 | Welcome and Opening Announcement
Introduction and Overview
GAAP and The Governmental Environment
Overview of Fund Accounting
<i>Gregory S. Allison, UNC School of Government</i> |
| 12:00 p.m. | Lunch (SOG Dining Hall, first floor) |
| 12:45 | Classification and Terminology
<i>Gregory S. Allison</i> |
| 1:45 | Break |
| 1:55 | Classification and Terminology (cont.) |
| 2:45 | Break |
| 2:55 | Governmental Funds
<i>Gregory S. Allison</i> |
| 3:55 | Break |
| 4:05 | Governmental Funds (cont.) |
| 5:00 | Adjourn for the day |

Wednesday, February 5, 2020

8:00 a.m.	Light breakfast provided in the School's Atrium
8:30	Proprietary Funds <i>K. Lee Carter, Jr.</i>
10:00	Break
10:15	Fiduciary Funds <i>K. Lee Carter, Jr.</i>
11:00	The Financial Reporting Entity <i>Gregory S. Allison</i>
12:00 p.m.	Lunch (SOG Dining Hall, first floor)
12:45	Government-wide Financial Statements <i>K. Lee Carter, Jr.</i>
2:00	Break
2:10	Fund Financial Statements <i>Gregory S. Allison</i>
3:30	Break
3:40	Fund Financial Statements (cont.)
4:20	Common Reporting Problems <i>Gregory S. Allison</i>
5:00	Adjourn