

Governmental Accounting & Financial Reporting

March 23 – 26, 2020

UNC School of Government
Chapel Hill, NC

Monday, March 23, 2020

Room 2601

Textbook Reference Chapter

9:00 am	Registration and Check-In <i>(light breakfast provided in the School's Atrium)</i>	
10:00 am	Governmental Accounting and Financial Reporting Environment Objectives, and Principles _____ 1, 2, 3, 4 & 7 Gregory S. Allison, UNC School of Government	
11:45 am	Lunch (SOG Dining Hall, first floor)	
12:30 pm	Governmental Environment (continued) _____ 7 Gregory S. Allison	
1:00 pm	Categories of Transactions _____ 8 Gregory S. Allison	
2:00 pm	Break	
2:10 pm	Asset and Liability Recognition – Governmental Funds _____ 12 John G. Frye, North Carolina Capital Management Trust	
3:10 pm	Break	
3:20 pm	Revenue/Expenditure Recognition and Other Finance Sources/Uses – Governmental Funds _____ 9, 10 & 11 Gregory S. Allison	
5:00 pm	Adjourn for the day	

Tuesday, March 24, 2020

8:00 am	Light breakfast provided in the School's Atrium
8:30 am	Revenue/Expenditure Recognition – Governmental Funds (continued) _____9, 10 & 11 Gregory S. Allison
10:00 am	Break
10:10 am	Major Fund Reporting _____13 & 17 Gregory S. Allison
10:40 am	Governmental Fund Financial Statements _____13 K. Lee Carter, Jr., North Carolina Capital Management Trust
11:10 am	Break
11:20 am	Governmental Fund Financial Statements (continued) _____24 K. Lee Carter, Jr.
12:15 pm	Lunch (SOG Dining Hall, first floor)
1:00 pm	Enterprise Funds _____14 K. Lee Carter, Jr.
2:30 pm	Break
2:40 pm	Internal Service Funds _____15 K. Lee Carter, Jr.
3:10 pm	Proprietary Fund Financial Statements _____16 Gregory S. Allison
4:50 pm	Adjourn for the day

Wednesday, March 25, 2020

8:00 am	Light breakfast provided in the School's Atrium
8:30 am	Financial Reporting Entity _____ 6 Gregory S. Allison
9:30 am	Break
9:45 pm	Government-Wide Financial Statements _____ 5 & 20 K. Lee Carter, Jr.
11:45 am	Lunch (SOG Dining Hall, first floor)
12:30 pm	Fiduciary Funds _____ 5 & 20 K. Lee Carter, Jr.
1:00 pm	Capital Assets and Long-term Liabilities _____ 25 & 26 K. Lee Carter, Jr.
2:30 pm	Break
2:40 pm	The Conversion Process _____ 19 Gregory S. Allison and John G. Frye
4:00 pm	Auditing _____ 44 & 45 Gregory S. Allison
5:00 pm	Adjourn for the day

Thursday, March 26, 2020

8:00 am	Light breakfast provided in the School's Atrium	
8:30 am	Budgeting in North Carolina _____	24
	William C. Rivenbark, UNC School of Government	
10:00 am	Break	
10:15 am	Budgeting in North Carolina (continued) _____	24
	William C. Rivenbark	
11:30 am	Budgetary Reporting _____	24
	Gregory S. Allison	
12:00 pm	Lunch (Boxed lunches, Atrium)	
12:45 pm	Management's Discussion and Analysis _____	31
	Gregory S. Allison	
1:15 pm	Comprehensive Annual Financial Report _____	33, 34 & 35
	Gregory S. Allison	
2:00 pm	Break	
2:10 pm	Comprehensive Annual Financial Report (continued) _____	33, 34 & 35
	Gregory S. Allison	
3:10 pm	Adjourn	