

Governmental Accounting and Financial Reporting
UNC School of Government
April 9 – 12, 2018

AGENDA

Monday, April 9, 2018

		Text Ref. Chapter
9:00	Registration	
10:00	Governmental Accounting and Financial Reporting Environment Objectives, and Principles _____ <i>Gregory S. Allison, UNC School of Government</i>	1, 2, 3, 4 & 7
11:45	Lunch	
12:30	Governmental Environment (continued) _____ <i>Gregory S. Allison</i>	7
1:00	Categories of Transactions _____ <i>K. Lee Carter, Jr., North Carolina Capital Management Trust</i>	8
2:00	Break	
2:10	Asset and Liability Recognition – Governmental Funds _____ <i>K. Lee Carter, Jr.</i>	12
3:10	Break	
3:20	Revenue/Expenditure Recognition and Other Finance Sources/Uses – Governmental Funds _____ <i>Gregory S. Allison</i>	9, 10 & 11
5:00	Adjourn for the day	

Tuesday, April 10, 2018

		Text Ref. Chapter
8:30	Revenue/Expenditure Recognition – Governmental Funds (continued) <i>Gregory S. Allison</i>	9, 10 & 11
10:00	Break	
10:10	Major Fund Reporting <i>Gregory S. Allison</i>	13 & 17
10:40	Governmental Fund Financial Statements <i>K. Lee Carter, Jr.</i>	13
11:10	Break	
11:20	Governmental Fund Financial Statements (continued) <i>K. Lee Carter, Jr.</i>	24
12:15	Lunch	
1:00	Enterprise Funds <i>K. Lee Carter, Jr.</i>	14
2:30	Break	
2:40	Internal Service Funds <i>K. Lee Carter, Jr.</i>	15
3:10	Proprietary Fund Financial Statements <i>K. Lee Carter, Jr.</i>	16
4:50	Adjourn for the day	

Wednesday, April 11, 2018

		Text Ref. Chapter
8:30	Financial Reporting Entity _____ <i>Gregory S. Allison</i>	6
9:30	Break	
9:45	Government-Wide Financial Statements _____ <i>Gregory S. Allison</i>	5 & 20
11:45	Lunch	
12:30	Fiduciary Funds _____ <i>Gregory S. Allison</i>	5 & 20
1:00	Capital Assets and Long-term Liabilities _____ <i>Gregory S. Allison</i>	25 & 26
2:30	Break	
2:40	The Conversion Process _____ <i>Gregory S. Allison</i>	19
4:00	Auditing _____ <i>Gregory S. Allison</i>	44 & 45
5:00	Adjourn for the day	

Thursday, April 12, 2018

		Text Ref. Chapter
8:30	Budgeting in North Carolina _____ <i>William C. Rivenbark, UNC School of Government</i>	24
10:00	Break	
10:15	Budgeting in North Carolina (cont.) _____ <i>William C. Rivenbark</i>	24
11:30	Budgetary Reporting _____	24
12:00	Lunch	
12:45	Management's Discussion and Analysis _____ <i>Gregory S. Allison</i>	31
1:15	Comprehensive Annual Financial Report _____ <i>Gregory S. Allison</i>	33, 34 & 35
2:00	Break	
2:10	Comprehensive Annual Financial Report (continued) _____ <i>Gregory S. Allison</i>	33, 34 & 35
3:10	Break	
3:20	GAAP Update <i>Gregory S. Allison</i>	
4:40	Adjourn	