Bond Case Briefs

Municipal Finance Law Since 1971

GFOA Governmental Accounting Intensive Series.

February 2 – February 5, 2021

Session 1 – The Government Environment and Fund Accounting
The Government Environment and its Impact
Funds and Fund Types
Measurement Focus and Basis of Accounting

Session 2 – Governmental Fund Accounting
Categories of Events and Transactions
Governmental Fund Revenue Recognition
Governmental Fund Expenditures
Other Financing Sources and Uses

Session 3 – Governmental Fund Reporting
Financial Statement Elements
Governmental Fund Financial Statements

Session 4 – Proprietary Fund Accounting and Reporting
Enterprise Funds
Internal Service Funds
Proprietary Fund Financial Statements

Session 5 – Fiduciary Fund and Component Unit Accounting and Financial Reporting
Identifying Component Units
Fiduciary Activities
Fiduciary Fund Accounting
Fiduciary Fund Financial Statements
Component Unit Reporting

Session 6 – Government-wide Financial Reporting
Interfund Activity
Government-wide Financial Statements

Session 7 – Completing the Basic Financial Statements
Supplementary Information, and comprehensive annual financial reports
Note Disclosures
Budgetary Reporting
Required Supplementary Information
Overview of a Comprehensive Annual Financial Report

Learning Objectives:

Those who successfully complete this series should obtain a solid understanding of each of the

following:

- Generally accepted accounting principles (GAAP) for state and local governments,
- The unique environmental factors that have led to specialized accounting and financial reporting for state and local governments,
- Fund accounting,
- Government-wide financial reporting,
- Measurement focus and basis of accounting,
- How to categorize and measure transactions and events,
- Component units,
- Budgetary reporting, and
- Elements of a comprehensive annual financial report.

Member Price: $490.00
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