

## COURSE AGENDA

**Course Title: Color of Money**

**Site Name, City, State:** University of Florida via Zoom, Gainesville, FL

**Course Type:**  Accounting and Auditing  Technical Business  Behavioral

**Number of Credit Hours:** 3.0

<b>Topic</b>	<b>Subject Area</b>	<b>Time (min)</b>
Introduction	Course Objectives Basics of Governmental Fund Accounting	10
Spending Rules	Fund Accounting Spending Rules 5W's of IRS	20
<b><i>BREAK</i></b>		10
Budget-based vs. Cash-based Funds	Funds Types Examples Budget Reference Codes Carry Forward vs. Current Year Scenario Situations	65
<b><i>BREAK</i></b>		5
Fund Allowability	Direct Costs vs. Indirect Costs Residual Funds Scenario Situations	65