

# **Bond Case Briefs**

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## **Implementation and Variations to Lease Contracts: GFOA Webinar**

**December 12, 2022 - 1 p.m.-3 p.m. ET**

### **Details:**

This webinar will focus on the accounting and financial reporting for the implementation and variations to lease contracts under Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. We will walk through two examples of lease contracts and discuss the calculations and financial reporting for each variation.

### **Learning Objectives:**

Those who successfully complete this seminar should be able to calculate the lease assets and liabilities, and prepare the required journal entries to record the following, from the point of view of lessee and lessor governments:

- Contracts with multiple components, including variable payments
- Preexisting leases upon implementation of GASB 87

[Click here](#) to learn more and to register.