

Bond Case Briefs

Municipal Finance Law Since 1971

GFOA 2025 Annual Governmental GAAP Update December Encore.

December 17, 2025 | 1 - 5 p.m. ET

Highlights of 2025 GAAP Update:

- In-depth discussion of the biggest change to the government financial reporting model in quarter-century: GASB Statement No. 103, *Financial Reporting Model Improvements*
- Forewarned is forearmed! Other GASB statements you are implementing NOW or will be VERY SOON!
- GASB Statement No. 102, *Certain Risk Disclosures*
- GASB Statement No. 104, *Disclosure of Certain Capital Assets*
- Implementation Guide Update—2025 with lots of key interpretations for GASB Statements 100, *Accounting Changes and Error Corrections*, GASB 101, and GASB 103!
- Any minute now: Anticipated GASB Statement No. 105, *Subsequent Events*

A new campaign against an old problem: SPECIAL FEATURE: **Accounting and Financial Reporting for Capital Assets Acquired and Held for Sale**

Defending your perimeter: Getting ready for your upcoming financial statement audit and federal funds Single Audit with our annual audit update

Arming ourselves for the future: Learn about what GASB has in store for the future

Learning Objectives

Those who successfully complete this series should be able to:

- GFOA's expert technical staff and guest speakers will help you to:
- Learn how to implement soon-to-be-effective pronouncements
- Obtain an understanding of standards that you will need to implement soon
- Prepare for your government's upcoming independent financial statement and federal funds Single Audits
- Identify successful strategies for attracting and retaining accounting and auditing leadership and staff

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