

Bond Case Briefs

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Government-wide Financial Statements, and Conversions and Consolidations: GFOA Webinar

May 12, 2026 | 1 - 3 p.m. ET

Details

The seminar will furnish participants with the basic information needed to prepare government-wide financial statements, and the necessary journal entries to convert and consolidate fund financial statements to government-wide financial statements.

Learning Objectives

Those who successfully complete this seminar should obtain a solid understanding of each of the following:

- Distinguish the measurement focus and basis of accounting used for government-wide financial statements.
- Identify the essential elements and format for the government-wide statement of net position, and the government-wide statement of activities.
- Perform the necessary conversion and consolidation journal entries to convert fund data to the government-wide financial statements, allocate direct costs, and disallocate indirect costs.

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