

# **Bond Case Briefs**

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## **GASB 100 "Ghost Columns"**

If your government reports more than one fund in your financial statements, you need to take a look at this TAD before June 30, 2024. GASB 100 added new requirements for the presentation of funds in the year they are reclassified between major and nonmajor. The new requirements extend into the format of note disclosures and combining statements. Stay informed and compliant to ensure your financial statements meet the new standard.

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