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GASB 103: Trending Topics - GFOA Webinar

April 13, 2026 | 1 – 3 p.m. ET

Details

Governments with fiscal year ends of June 30, 2026, and after will be implementing GASB Statement No. 103, Financial Reporting Model Improvements (GASB 103). In this webinar series, we will briefly cover the key changes in government financial statements under GASB 103. Most governments will be impacted by the new guidance for the Management's Discussion and Analysis, mandatory budgetary comparisons and proprietary fund statement of revenues, expenses and changes in fund net position.

This webinar will spotlight stories from early implementers and other governments who are currently working through the GASB 103 reporting changes. This webinar will leverage questions submitted by participants during the February and March GASB 103 webinars and speakers will discuss those topics.

Learning Objectives

Those who successfully complete this webinar should be able to:

- Identify trending issues with the implementation of GASB 103
- Leverage stories from others for the preparation of implementation
- Prioritize which of the changes required in GASB 103 will be most impactful to their financial statements

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