

Bond Case Briefs

Municipal Finance Law Since 1971

Leases, SBITAs and PPPs: Accounting and Financial Reporting: GFOA eLearning Course

May 19 & 20, 2026 | 1 - 3 p.m. ET

Details

This virtual course explores the accounting and financial reporting guidance for government leases, subscription-based information technology arrangements (SBITAs) and public-private and public-public partnerships (PPPs).

Governments enter into a variety of financial arrangements in order to manage their cash flows and operating needs. While leases, subscriptions and partnerships are not new concepts to governments, the generally accepted accounting principles (GAAP) requirements for these contracts has evolved in the past 10 years. Financings of a right-to-use asset results in the government reporting an intangible asset and a long-term liability.

The training will provide participants with the basic information needed to properly account for leases, SBITAs and PPP and report them in financial statements prepared in conformity with GAAP.

Those who successfully complete this seminar should be able to:

- Identify contracts that are required to be reported as leases, SBITAs an PPPs
- Determine the value reported by a lessee government for the lease liability and lease asset
- Determine the value reported by a lessor government for the lease receivable and deferred inflow of resources
- Determine the value reported by a government for the SBITA liability and SBITA asset
- Prepare financial statements that conform to the display and disclosure requirements of generally accepted accounting principles (GAAP)
- Understand the types of public-private and public-public partnerships and availability payment arrangements and the required financial reporting.

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