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Breaking Down GASB 103: GFOA Webinar

August 10, 2026 | 1 - 3 p.m. ET

Details

Due to strong interest, we're offering our GASB 103 content right after the June 30, 2026 fiscal year end. Content will mirror the webinars from February 23 & March 2, and June 11 of this year.

Governments with fiscal year ends of June 30, 2026, and after will be implementing GASB Statement No. 103, Financial Reporting Model Improvements (GASB 103). We will cover the key changes in government financial statements required for implementation. 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.

The webinar will cover a discussion of the requirements and implementation considerations for the following changes:

- Reporting of proprietary funds
- Classification of subsidies
- Presentation of proprietary fund's statement of revenues, expenses and changes in fund net position
- Required content in the Management's Discussion and Analysis (MD&A)
- Classification of unusual or infrequent items
- Presentation of major discretely presented component units
- Reporting of mandatory budgetary comparisons

Learning Objectives

Those who successfully complete this webinar should be able to:

- Structure a proprietary fund statement of revenues, expenses and changes in fund net position with the new presentation requirements
- Understand the definition of a subsidy
- Identify why certain transactions are reported as operating or nonoperating revenues and expenses in proprietary fund financial statements.
- Understand the new content requirements for the MD&A
- Recognize transactions that may meet the classification of unusual or infrequent item and understand the associated presentation and disclosure requirements
- Prepare financial statements to properly present major discretely presented component units
- Understand the new required content for mandatory budgetary comparison schedules and the related notes to required supplementary information.

Member Price: \$105.00

Non-Member Price: \$210.00

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