



Government Finance Officers Association
Fundamentals of Preparing an Annual Comprehensive Financial Report
July 15-17, 2025
Agenda

Session #	Session Content	
1	Session 1 Overview of GASB Codification and ACFR Introductory section Overview of financial section and audit Management's discussion and analysis	Tues, 07/15/2025 11am – 1pm ET
2	Session 2 Overview of the basic financial statements Major fund and fund-type reporting Governmental fund financial statements, budgetary statements, and reconciliations	Tues, 07/15/2025 2pm – 4 pm ET
3	Session 3 Proprietary fund financial statements Fiduciary fund financial statements	Wed, 07/16/2025 11am – 1pm ET
4	Session 4 Government-wide financial statements (statement of net position) Government-wide financial statements (statement of activities) Presentation of component units	Wed, 07/16/2025 2pm – 4pm ET
5	Session 5 Summary of significant accounting policies Detailed note disclosures Required supplementary information	Thur, 07/17/2025 11am – 1pm ET
6	Session 6 Combining financial statements and schedules Individual fund supplementary reporting Statistical section	Thur, 07/17/2025 2pm – 4pm ET

Agenda is subject to change

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