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GASB 84 & 87 Deep Dive

Presented by:

Anthony Walsh, CPA, Manager

Wayne Durrett, CPA, Manager



Webinar FAQ

- How to ask questions
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 - 888.387.6851
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Your Presenters



MEET Anthony Walsh, CPA Manager

As a certified public accountant with over five years of experience, Anthony is responsible for project management and client relations aspects of audit engagements. He focuses on the government and higher education industries, with an emphasis on investments and single audit work. His clients include counties, municipalities, special districts, state colleges and university direct support organizations.



MEET Wayne Durrett, CPA Manager

Wayne has over seven years of professional auditing and accounting experience. Wayne focuses primarily on our clients in the government, nonprofit and higher education industries and performs single audits as well as general financial statement audits. His previous work at the Florida Auditor General, where he reviewed audits to ensure they include key compliance areas, gives him a valuable perspective on these complex engagements.

Agenda

- GASB 84:
 - What? Why? When?
 - Is it a fiduciary component unit?
 - Is it a fiduciary activity?
 - What type of fiduciary component unit or activity?
 - Related pronouncements
- GASB 87:
 - What? Why? When?
 - Practical considerations
 - Implementation Guide 2019-3
- Q&A

GASB 84: Fiduciary Activities

Fiduciary Activities: Statement 84 Implementation Guide 2019-2

WHAT

Statement 84 establishes criteria for identifying fiduciary activities of all state and local governments.

WHY

To eliminate ambiguity that has existed in defining a fiduciary activity.

WHEN

Effective for periods beginning after December 15, 2019.

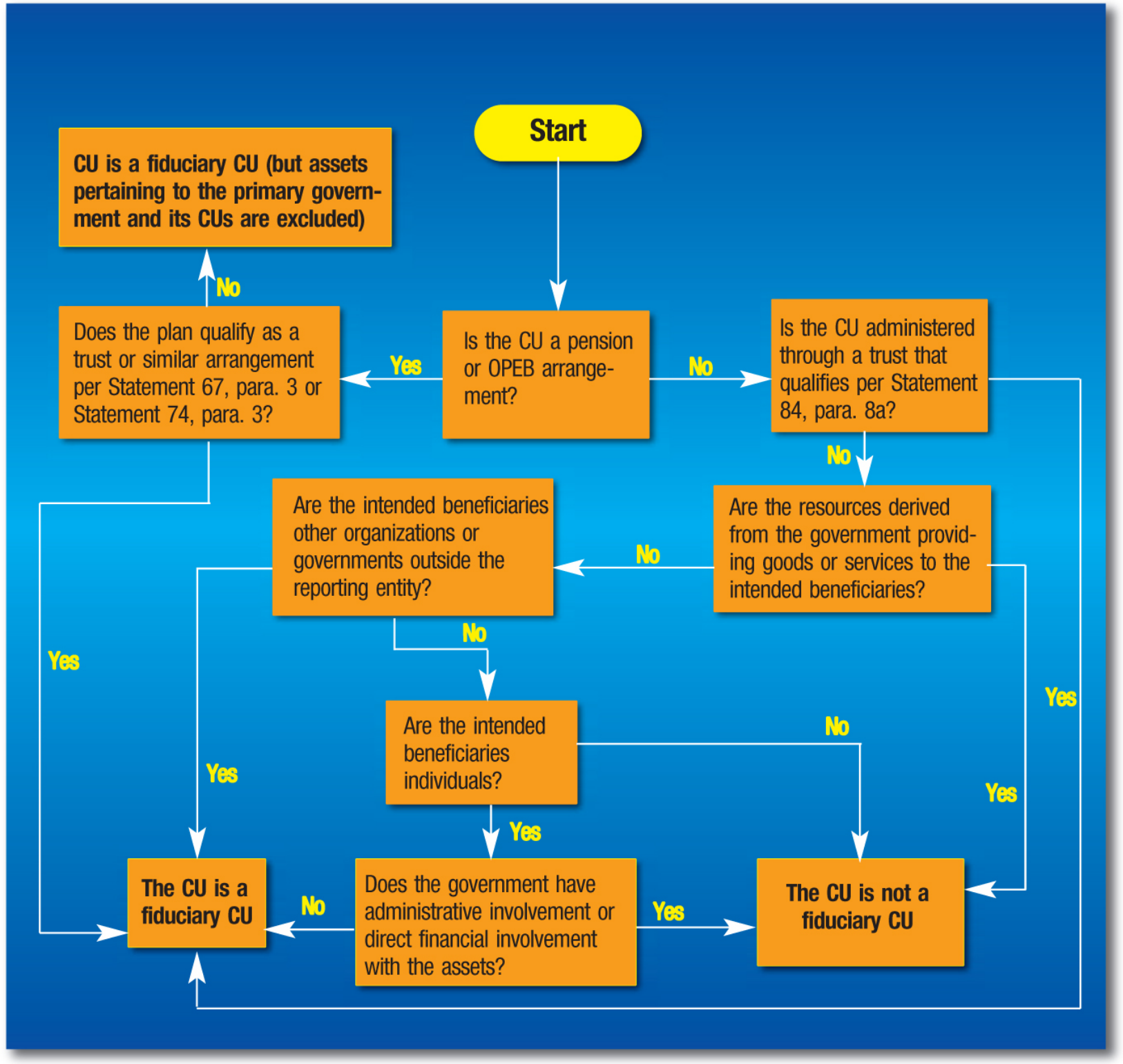
Scope

- Provides criteria for three types of activities:
 - Fiduciary component units
 - Pension and OPEB arrangements
 - Other fiduciary activities

Fiduciary Component Units and Pension and OPEB Arrangements

- Assets held by a component unit that meets one of the following:
 - Pension plan administered through a trust
 - OPEB plan administered through a trust
 - Assets from entities that are not a part of the reporting entity and are accumulated for pensions or OPEB
- Pension and OPEB arrangements that do not meet the definition of a component unit would be included as a fiduciary activity if the government controls the assets of one of the arrangements (as described above).

Is it a Fiduciary Component Unit?



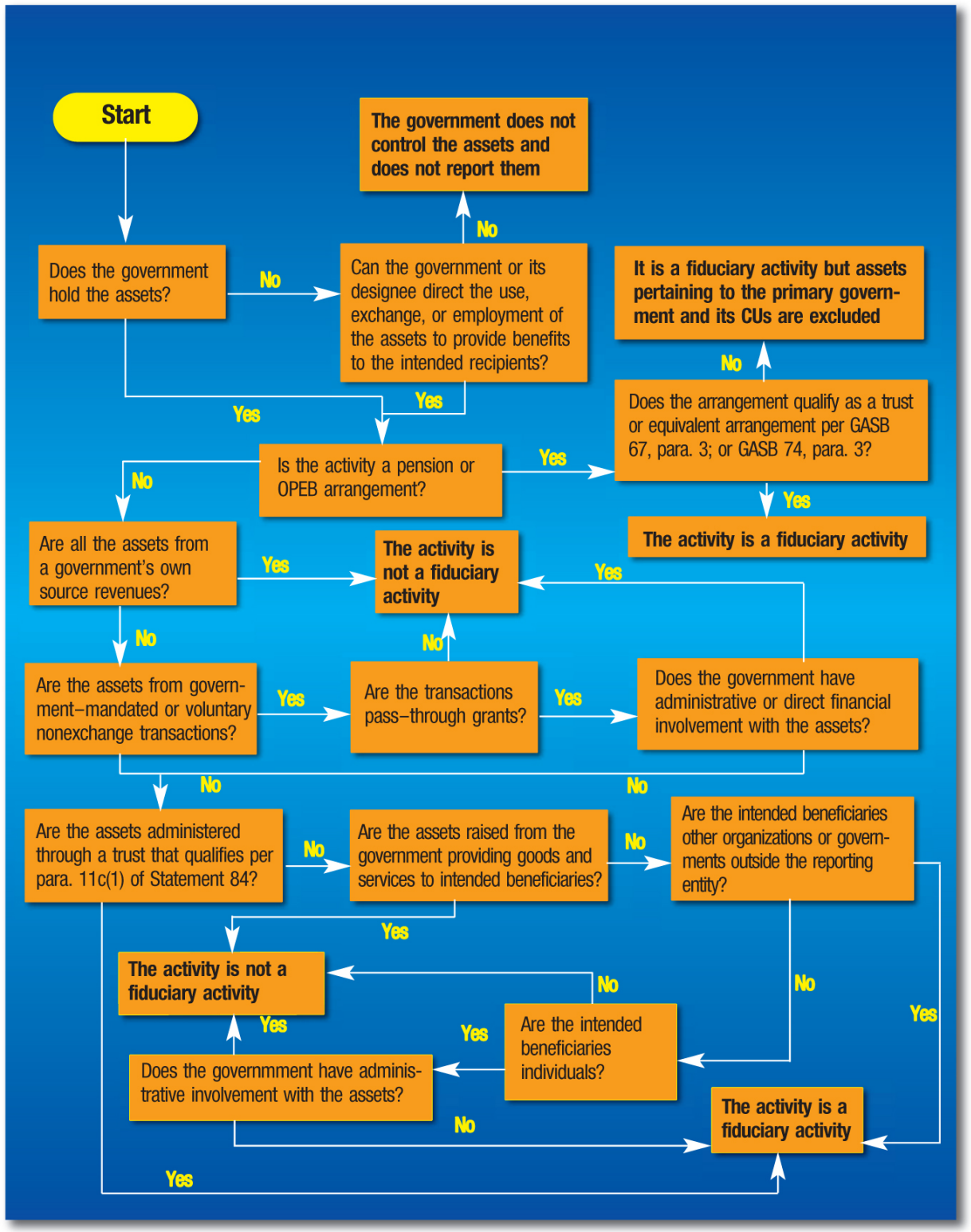
Other Fiduciary Activities

- Centers on control of the assets and beneficiaries with whom the fiduciary relationship exists
- Must meet all of the following:
 - Assets controlled (held and directed) by the government
 - Assets are not derived from government's own-source revenues or from government mandated non-exchange transactions or voluntary non-exchange transactions
 - The assets have one or more of the following:
 1. Administered through trust, government is not beneficiary, dedicated to providing benefits in accordance with benefit terms, and legally protected from government's creditors
 2. For benefit of outside individuals/entities and government does not have administrative or direct financial involvement with assets

Fiduciary Activity or Not: Key Considerations

- Control
 - Held by the government
 - Directed by the government
- Own-Source Revenues
 - Exchange and nonexchange revenues generated by the government itself (e.g., property, sales, and income taxes; water and sewer and other direct charges for services; investment income; athletics fees)
- Administrative Involvement
 - Who establishes the specific guidelines (e.g., criteria for eligible expenditures) on how the resources may be spent?

Is it a Fiduciary Activity?



Polling Question #1

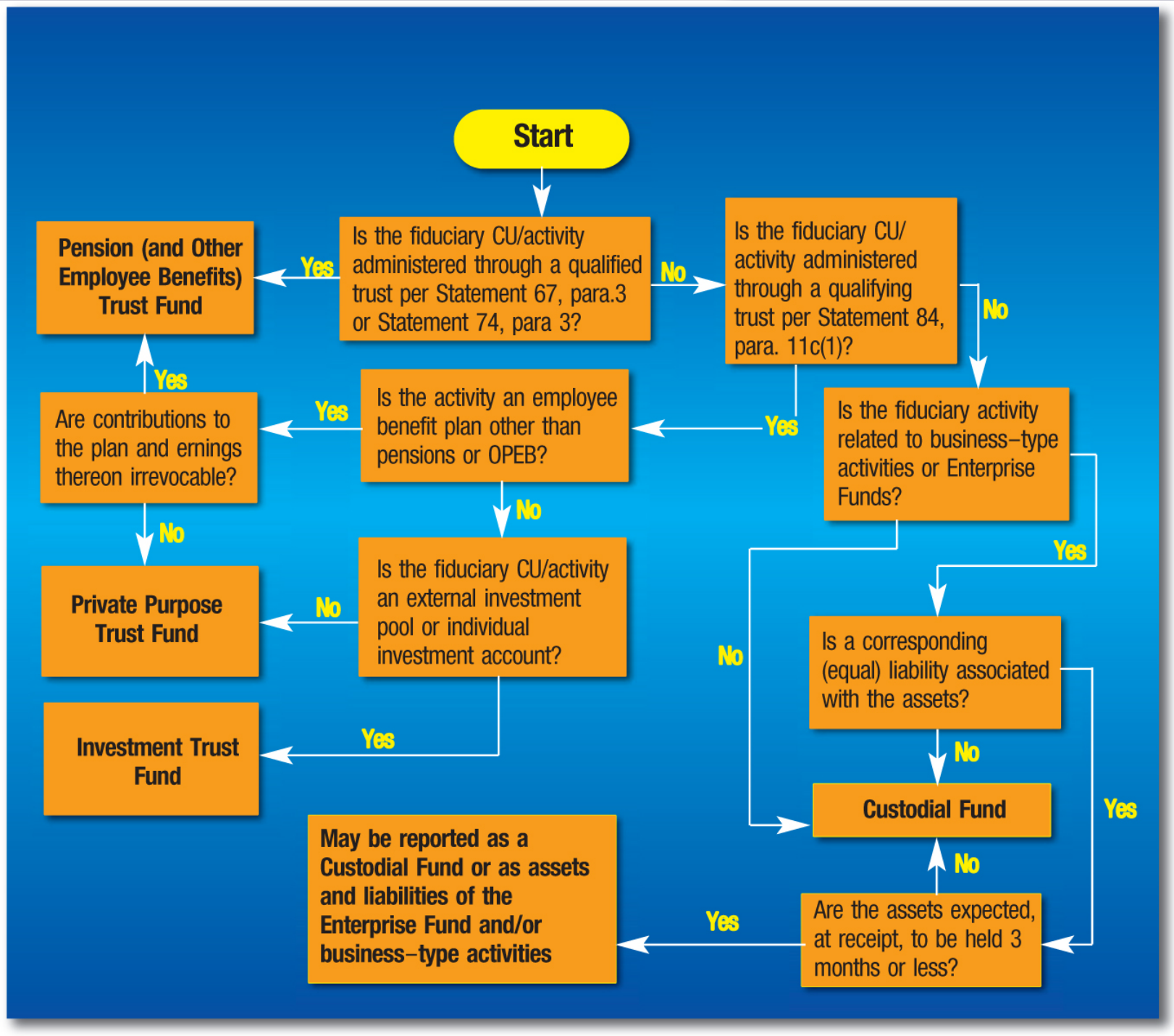
Is a component unit of a university considered a separate government for purposes of GASB 84?

- Yes, the government is the entity for whom statements are being prepared
- No, the government is the university
- Phone a friend

Financial Statement Presentation

- Four types of fiduciary funds could be reported:
 - Pension and other employee benefit trust funds (follow 67 and 74)
 - Investment trust funds
 - Private-purpose trust funds
 - Custodial funds (replaces agency funds)
- Statement of Changes in Fiduciary Net Position – disaggregate additions by source disaggregate deductions by type
 - Exception – Resources normally held and disbursed in 3 months are reported in one aggregated line in additions and deductions.

What type of Fiduciary Activity or Component Unit?



Statement of Changes in Fiduciary Net Position

- Most Common Applicability Impacts
 - Counties
 - Tax collector and other agency/custodial funds – likely additional schedule
 - School Boards – Internal Accounts
 - Information likely already presented in internal account report, but format/classification will be changing
 - Institutions of Higher Education
 - Endowments are not generally considered a fiduciary activity
 - Funds held on behalf of the university or other direct support organizations could require additional reporting
- Practical Impact
 - Capturing additions/deletions in revenue/expense accounts vs. relying on separate activity reports
 - Changes in presentation terminology (all fiduciary funds)
 - Liability measurement: Liabilities only recorded when event has occurred that compels the government to disburse fiduciary resources, or liability to those other than beneficiaries (e.g., accounts payable)

Sample Financial Statements

	Pension (and Other Employee Benefit) Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
ASSETS				
Cash and cash equivalents	\$ 184,351	\$ 840,693	\$ 104,747	\$ 58,196
Receivables:				
Employee	2,123	—	—	—
Employer	83,004	—	—	—
Taxes for other governments	—	—	—	206,937
Interest and dividends	175,402	12,166	—	—
Sale of investments	30,879	—	—	—
Total receivables	291,408	12,166	—	206,937
Investments at fair value:				
Short-term investments	2,268,960	241,645	61,591	—
Bonds, notes, mortgages, and preferred stock	14,115,391	804,576	187,650	—
Common stock	20,342,440	—	520,196	—
Real estate	3,408,145	—	—	—
International investments	1,723,951	—	—	—
Mutual funds	72,315	178,046	—	—
Pooled investment funds	23,128	—	—	—
Total investments	41,954,330	1,224,267	769,437	—
Securities lending collateral	1,746,544	—	—	—
Other assets	13,519	181	81,157	361
Total assets	44,190,152	2,077,307	955,341	265,494
LIABILITIES				
Accounts payable and other liabilities	130,846	1,361	61,447	1,451
Due to local governments	—	—	—	164,201
Obligations under securities lending	1,346,544	—	—	—
Other long-term liabilities	1,617	—	7,870	—
Total liabilities	1,479,007	1,361	69,317	165,652
NET POSITION				
Restricted for:				
Pensions	29,897,802	—	—	—
Postemployment benefits other than pensions	12,813,343	—	—	—
Pool participants	—	2,075,946	—	—
Individuals, organizations, and other governments	—	—	886,024	99,842
Total net position	\$ 42,711,145	\$ 2,075,946	\$ 886,024	\$ 99,842

	Pension (and Other Employee Benefit) Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS				
Contributions:				
Members	\$ 297,846	\$ —	\$ —	\$ —
Employers	1,259,384	—	—	—
Other plans	148,792	—	—	—
Gifts and bequests	—	—	197,258	—
Total contributions	1,706,022	—	197,258	—
Investment earnings:				
Net increase in fair value of investments	1,852,408	64,663	33,702	—
Interest, dividends, and other	1,416,448	58,465	30,378	—
Securities lending income	76,075	—	—	—
Total investment earnings	3,344,931	123,128	64,080	—
Less investment costs:				
Investment activity costs	32,281	50,236	63	—
Securities lending costs	73,642	—	—	—
Net investment earnings	3,239,008	72,892	64,017	—
Capital share and individual account transactions:				
Shares sold	—	2,817,210	—	—
Reinvested distributions	—	72,892	—	—
Shares redeemed	—	(2,776,843)	—	—
Net capital share and individual account transactions	—	113,259	—	—
Sales tax collections for other governments	—	—	—	1,811,120
Miscellaneous	1,130	—	—	1,468
Total additions	4,946,160	186,151	261,275	1,812,588
DEDUCTIONS				
Benefits paid to participants or beneficiaries	1,963,047	—	—	—
Medical, dental, and life insurance for retirees	536,027	—	—	—
Refunds and transfers to other systems	170,514	—	—	—
Administrative expense	19,920	—	43	293
Beneficiary payments to individuals	—	—	211,179	—
Payments of sales tax to other governments	—	—	—	1,811,120
Distributions to shareholders	—	72,892	—	—
Total deductions	2,689,508	72,892	211,222	1,811,413
Net increase (decrease) in fiduciary net position	2,256,652	113,259	50,053	1,175
Net position—beginning	40,454,493	1,962,687	835,971	98,667
Net position—ending	\$ 42,711,145	\$ 2,075,946	\$ 886,024	\$ 99,842

GASB 97 – IRC 457 Plans Amendment to GASB Statement Nos. 14 and 84, Suppression of Statement 32

WHAT

- Limits applicability of financial burden criteria to exclude defined contribution pension and OPEB plans.
- For purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, a Section 457 plan to which only employees contribute), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically performs.

WHY

- Concern that the additional cost of reporting certain defined contribution plans as fiduciary trust funds would not exceed the expected benefit of reporting these types of arrangements.

Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457: Statement 97

WHAT

Statement 97 changes criteria for including defined benefit plans as component units and improvements to GASB Statement 32 on IRC Section 457 plans.

WHY

Concern that the additional cost of reporting certain defined contribution plans as fiduciary trust funds would not exceed the expected benefit of reporting these types of arrangements.

WHEN

Varies by topic.

Background

- GASB Statement No. 84, *Fiduciary Activities*, amended component unit criteria by indicating that a primary government (PG) is considered to have a financial burden from a trusted pension or OPEB plan when the PG is obligated to make contributions to the plan.
- Implementation Guide No. 2019-2, *Fiduciary Activities*, provided that the **absence of a governing board** should be treated the same as an appointment of a voting majority of a governing board by a PG if the PG performs the duties that a governing body typically would perform for a plan without its own board.
- IRC 457 plans - GASB's Comprehensive Implementation Guide specified that pension standards should not be applied to benefits provided through IRS Section 457 plans

Certain Component Unit Criteria – Effective Immediately

- **Absence of a Governing Board in Determining Financial Accountability**

Except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or an other employee benefit plan (for example, certain Section 457 plans)

- **Applicability of the Financial Burden Criterion in Paragraph 7 of Statement 84**

Applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

Section 457 Plans

- IRC Section 457 plans should be classified, and accounted for and reported either as:
 1. A pension plan, if it meets the definition of a pension plan, or
 2. An other employment benefit plan, if it does not meet the definition of a pension plan
- Apply GASB Statement 84, Fiduciary Activities, as amended to determine if plan should be reported as a fiduciary
- Most are defined contribution plans, so unlikely NOW to be component units
- Effective for fiscal years beginning after June 15, 2021

A person in a business suit is writing on a document with a blue pen. The background is blurred, showing an office setting. A green banner is overlaid on the image, containing the text 'GASB 87: Leases'.

GASB 87: Leases

Leases: Statement 87

WHAT

Statement 87 requires the recognition of lease assets and liabilities for leases that previously were classified as operating leases.

WHY

Better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

WHEN

Effective for periods beginning after June 15, 2021.*

GASB 87: Overview

- What it is: A comprehensive change to the way we account for leases, putting both operating and capital lease assets and related liabilities on the balance sheet.
- What it is not: The same as the FASB Lease standard. The FASB standard establishes two type of leases, finance leases and operating leases. The GASB standard does not differentiate leases.

Scope and Approach

- Applied to any contract that meets the definition of a lease (unless specifically excluded):

“A lease is a contract that conveys the control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.”

- Control of Right to Use:
 - Obtain present service capacity
 - Determine nature/manner of use



Lease Term

- Includes noncancelable period of a lease, plus:
 - Periods covered by a lessee's option to renew, if it is reasonably certain the option will be exercised
 - Periods covered by a lessee's option to terminate, if it is reasonably certain the option will not be exercised
 - Same rules for lessor options to renew/terminate
- Fiscal funding/cancellation clauses considered like any other option to terminate
- Reassessed when an option is exercised or not exercised contrary to the previous expectation

Short-term Leases

- Maximum possible term \leq 12 months regardless of likelihood

A hand holding a blue pen is positioned over a document. A large, red, rectangular stamp with a distressed texture is overlaid on the document, containing the word "EXEMPT" in bold, white, uppercase letters. The background is a blurred image of a person's hands and a document.

Proposed Lessee Reporting

- Lessee recognition and measurement
 - Recognize an intangible asset for the right to use the underlying asset and a liability for future payments; asset amortized over time
- Initial measurement of a lease liability includes:
 - Fixed payments to be made over the lease term
 - Variable payments based on an index or rate, using the rate in effect at that date
 - Variable payments that are in-substance fixed
 - Residual value guarantees if reasonably certain of being required
 - Purchase options (including bargains) if reasonably certain of being exercised
 - Termination penalties if the termination option was considered reasonably certain of being exercised
 - Lease incentives
 - Discounting of gross liability

Liability does not include lease payments that are dependent on a lessee's performance or usage of an underlying asset (e.g., excess mileage on auto lease)

Polling Question #2

Question: Do easements meet the definition of a lease?

- Yes, of course they do.
- Maybe—it's definitely a possibility...
- No, what are you crazy?!

Polling Question #2 Answer

Maybe. Statement 87 states a lease is “for a period of time in an exchange or exchange-like transaction.” A permanent easement does not meet the criteria as a lease due to having an indefinite time. If an easement is not permanent, it would still need to be considered an exchange transaction to be considered a lease.

Lease Liability Simplified



DISCOUNT

Lessee Reporting

- Initial measurement of a lease **asset** includes:
 - Lease liability
 - Any prepayments prior to measuring the lease liability
 - Initial direct costs if they are ancillary charges to place the leased asset into use
- Lease incentives received should be reductions in the cost of lease assets
- Initial direct costs should be expensed if they are costs other than ancillary charges to place the leased asset into use

Lessor Reporting

Lessor recognition and measurement

- Recognize a lease receivable and deferred inflow of resources.
 - Do not derecognize the underlying asset
- Discount the lease receivable at the rate the lessor charges.
- The leased asset should be depreciated unless it is required to be returned in its original or enhanced condition or the leased asset has an indefinite useful life.
- Initial measurement of a lease receivable includes:
 - Fixed payments to be made over the lease term
 - Variable payments based on an index or rate, using the rate in effect at that date
 - Variable payments that are in-substance fixed
 - Residual value guarantees that are in-substance fixed

Other Considerations

- Various parts to a single contract (e.g., leased asset and service or other component)
 - Allocation of contract price based on contract or best judgment if specific breakdown not available
- Lease Changes
 - Terminations: Write off asset and liability, record gain or loss (unless purchasing – then reclass to asset)
 - Modification or change in significant circumstances: Re-measure lease, change prospectively. Also remeasure asset.
- Subleases
 - Separate, independent transaction
- \$1 Leases (or similar)
 - No impact (not an exchange or exchange-like transaction)

Other Considerations

- Exemptions
 - Lease with transfer of ownership (use traditional capital lease accounting)
 - Leases of assets that are investments
 - Service contracts (unless lease component exists)
 - Computer software licensing
- Related Parties
 - No changes from regular lease accounting
 - Emphasis on substance of transaction, not form
- Sale-Leaseback Transactions
 - Sale and lease as independent transactions
 - Difference between carrying value of sold asset and net proceeds from sale = deferred inflow/outflow recognized over term of lease

Accounting Considerations

- Initial Discounting of Lease Payments
 - Explicit/implicit rate, if available
 - Incremental borrowing rate (Note: leases do NOT have to be re-measured if such rate changes)
- Ongoing Impact
 - Lease Liability
 - Amortization of discount as interest expense
 - Payments first pay off accrued interest then lease liability
 - Lease Asset
 - Amortize in “systematic and rational manner”
 - Shorter term of asset life or lease liability

Practical Accounting Considerations

- **Governmental Funds**
 - Expenditure and other financing source in period of initial lease recognition
- **Materiality**
 - No official de minimis threshold
 - Consider setting policy (similar to a capitalization policy)

Note Disclosures

- General description of leasing
 - Highlight any significant items in determination of liability
- Total amount of lease assets
 - Gross, accumulated amortization, net
 - Separate from other capital assets
- Amount of lease assets by major class
- Current year outflows for variable payments not in lease
- Principal and Interest in 5-year format
- Components of any loss with impairment
- Details on any sublease/sale-leaseback transactions

Polling Question #3

Question: A contract allows the vendor to replace the asset with an identical asset. Does this affect the control of right to use?

- Yes, it really does
- Maybe, it's definitely a possibility
- No, it doesn't

Polling Question #3 Answer

No. Substitution with an essentially identical asset allows the lessee to maintain control of the right to use the service capacity of another entity's underlying asset and is consistent with the definition of a lease in Statement 87.

Visual Refresher – Initial Reporting

	Assets	Liability	Deferred Inflow
Lessee	Intangible asset (right to use underlying asset)—value of lease liability plus prepayments and initial direct costs that are ancillary to place asset in use	Present value of future lease payments (including fixed payments, variable payments based on index or rate, reasonably certain residual guarantees, etc.)	NA
Lessor	<ul style="list-style-type: none">• Lease receivable (generally including same items as lessee liability)• Continue to report leased asset	NA	Equal to lease receivable plus any cash received up front that relates to a future period

Visual Refresher – Initial Reporting (Example)

Basic Facts and Circumstances: Road Equipment Lease

Term – Noncancelable 60 months. Option to extend 24 months (not likely).

Payment – Base of \$1,000 per month. Base payment includes 200 hours of use per month. \$5 additional payment required for every additional hour used (estimated to use 300 hours per month). In addition, set \$80 monthly payment for repairs and maintenance.

Rate stated in the lease contract is 4%

Additional charges - \$800 for delivery and \$700 installation.

Visual Refresher – Initial Reporting (Example Continued)

What is relevant to the recording of the lease?

Lease term = 60 months only since it is not reasonably certain the option to extend will be exercised.

Initial measurement of lease liability:

Lease Liability = sum of all base payments, discounted by 4% = \$54,480

Excess use charge for additional hours – Excluded = \$0

Repairs and maintenance – Excluded - \$0

Lease Asset = Amounts above Plus:

Delivery and installation -\$1,500

Total = \$55,980

Visual Refresher – Initial Reporting – Debits and Credits

	Lessee			Lessor	
	Debit	Credit		Debit	Credit
Cash		1,500	Cash	1,500	
Lease Asset	55,980		Lease Receivable	54,480	
Lease Liability		54,480	Deferred Inflow Revenue		54,480 1,500

Visual Refresher – Ongoing Reporting

	Assets	Liability	Deferred Inflow
Lessee	Amortize the intangible asset over shorter of useful life or lease term	Reduce by lease payments (less amount for interest expense)	NA
Lessor	<ul style="list-style-type: none">• Depreciate leased asset (unless indefinite life or required to be returned in its original or enhanced condition)• Reduce receivable by lease payments (less payment needed to cover accrued interest)	NA	Recognize revenue over the lease term in a systematic and rational manner

Visual Refresher – Ongoing Reporting – Debits and Credits

	Lessee			Lessor	
	Debit	Credit		Debit	Credit
Cash		\$1,000	Cash	1,000	
Lease Liability	822		Lease Receivable		822
Interest Expense	178		Deferred Inflow	822	
Lease asset		933	Lease Revenue		822
Amortization expense	933		Interest Revenue		178

Implementation Considerations

- Assess bond/debt covenants
 - Debt to XYZ measurements in jeopardy?
- Lease policies
 - Working “capitalization” threshold
 - Definition of “reasonably certain”
 - Allocation procedures for non-lease components (if significant)
 - Separate from other capital assets
- Begin summarizing lease terms
- Great starting points:
 - Operating lease note disclosure
 - Rent expense



Implementation Guide

Implementation Guide 2019-3

WHAT

- Questions and answers to address issues raised by the GASB's stakeholders through inquiries posed to the GASB or through comments submitted in response to GASB due process documents.

WHY

- To provide guidance that clarifies, explains, or elaborates on the requirements of GASB 87.

WHEN

- Draft released February 2019; comments due April 2019; final issued August 2019.

Implementation Guide 2019-3

- Includes 77 questions and answers about GASB 87
 - Will provide more robust guidance
 - Classification: Is the transaction an exchange?
- Includes three illustrations:
 - Lessee reporting of an equipment lease
 - Lessee reporting of a building lease with a lease incentive
 - Variable payments that depend on an index or a rate

Q&A from Guide

- 4.2 —A government enters into a multiyear agreement for the right to use a facility. The government has exclusive use of the facility three days a week. Other parties use the facility on the other days. To meet the definition of a lease, is the government required to have uninterrupted control of the right to use the facility?

Q&A from Guide

- 4.4 – A government enters into an agreement that allows a rancher to use the government’s land for grazing. The agreement states that the rancher is required to allow access to the land for compatible public recreation activities. In addition, the agreement states that the government can construct roads and buildings, or otherwise alter the land, without permission from the rancher. Does the grazing rights agreement meet the definition of a lease?

Q&A from Guide

- 4.8 – Are cell phone tower or antenna placement agreements leases?

Q&A from Guide

- 4.12 – A developer builds and leases a building to a government. The government is required to make payments during the three-year construction period. The government does not have access to the building until a certificate of occupancy is issued at the end of the construction period. When does the lease term begin?

Q&A from Guide

- 4.15 – A lease contract allows either party to unilaterally terminate the lease at any time but also provides for cancellation penalties. The cancellation penalties are so great that it is reasonably certain that neither party will terminate the lease. Should the cancellable periods be excluded from the lease term?

Q&A from Guide

- 4.16 – A lease contract allows only the lessee to unilaterally terminate the lease at any time but also provides for cancellation penalties. The cancellation penalties are so great that it is reasonably certain that the lessee will not terminate the lease. Should the cancellable periods be excluded from the lease term?

Q&A from Guide

- 4.17 – A government enters into a 12-month lease with the lessee having options to renew for 12 months at a time, up to 49 times. Is this agreement a short-term lease under Statement 87?

Q&A from Guide

- 4.23 – A government adopts a capitalization threshold and expenses acquisitions, including lease assets, that fall below that threshold. Can the government apply a similar threshold to recording lease liabilities?

Q&A from Guide

- 4.31 – A government leases a fleet of vehicles for half of the vehicles' estimated useful lives. The lease term is 30 months. The lease does not specify the discount rate. Total monthly lease payments over the term of the lease are \$1.1 million, and the fair value of the vehicles at the commencement of the lease is \$2 million. May the fair value of the vehicles be used in determining the implicit discount rate of the lease?

Q&A from Guide

- 4.37 – Can amortization expense for lease assets be combined with depreciation expense in the required disclosure by function?

Q&A from Guide

- 4.41 – Should lease assets be included in the disclosure of changes in capital assets?

Q&A from Guide

- 4.49 – Can methodologies other than the interest method, such as straight-line amortization, be used to amortize the discount on lease receivables?

Q&A from Guide

- 4.68 – A government leases one floor of an office building to a private party for several years. In the middle of the lease, a significant downturn in the local real estate market occurs. The government and the lessee renegotiate the rental payments for the remainder of the lease. The lease receivable (present value of lease payments expected to be received during the remaining lease term) before the amendment was \$500,000 and after it was \$270,000. How should the government account for the lease modification?

Where to Find More Information?

GASB 87 Full Text -

https://www.gasb.org/jsp/GASB/Document_C/DocumentPage?cid=1176169170145&acceptedDisclaimer=true

GASB 87 Summary -

https://www.gasb.org/cs/ContentServer?c=Pronouncement_C&cid=1176169177502&d=&pagename=GASB%2FPronouncement_C%2FGASBSummaryPage

Implementation Guide -

https://www.gasb.org/jsp/GASB/Document_C/DocumentPage?cid=1176173189687&acceptedDisclaimer=true

Next Webinar

Register for our next CPE Series webinar:

[Beyond Excel](#)

Date: June 16, 2021

Time: 2:00 pm

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The background features a light green gradient with several white, hand-drawn question marks scattered across it. In the center, there is a semi-transparent image of a person's forehead with their hand resting on it, suggesting a state of confusion or a need for clarification. A solid green horizontal band is positioned across the middle of the image, containing the text 'Q&A'.

Q&A

Contact



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2021 Government Summer CPE Series

- June 16 [Beyond Excel](#)
- June 23 [Excel: Beginner](#)
- *June 30/July 7* –No Webinars – Happy 4th of July!–
- July 14 [Single Audit & ARPA Update \(A&A\)](#)

CPE Request/Evaluation Link: <https://bit.ly/3v8GYKB>