



From the Technical Resource Committee:

Important GASB Updates

GASB Issued Statement # 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, effective for fiscal periods beginning after June 15, 2022. [Click here to read this Standard.](#)

GASB Issued Statement # 95, Postponement of the Effective Dates of Certain Authoritative Guidance, effective immediately, postponing the effective date of various standards and implementation guides. Effective year end dates are in red. The statement is not yet on the GASB site. [Click here to view the GASB home page.](#)

The requirements of the following Statements and Implementation Guides are effective as indicated:

- a. Statement 83 – reporting periods beginning after June 15, 2019 – **September 30, 2020**
- b. Statement 84 and Implementation Guide 2019-2 – reporting periods beginning after December 15, 2019 – **September 30, 2021**
- c. Statement 87 and Implementation Guide 2019-3 - fiscal years beginning after June 15, 2021, and all reporting periods thereafter – **September 30, 2022**
- d. Statement 88 – reporting periods beginning after June 15, 2019 – **September 30, 2020**
- e. Statement 89 – reporting periods beginning after December 15, 2020 – **September 30, 2022**
- f. Statement 90 – reporting periods beginning after December 15, 2019 – **September 30, 2021**
- g. Statement 91 – reporting periods beginning after December 15, 2021 – **September 30, 2023**

- h. Statement 92, paragraphs 6 and 7 – fiscal years beginning after June 15, 2021 – **September 30, 2022**
- i. Statement 92, paragraphs 8, 9, and 12 – reporting periods beginning after June 15, 2021 – **September 30, 2022**
- j. Statement 92, paragraph 10 – government acquisitions occurring in reporting periods beginning after June 15, 2021 – **September 30, 2022**
- k. Statement 93, paragraphs 13 and 14 – fiscal years beginning after June 15, 2021, and all reporting periods thereafter – **September 30, 2022**
- l. Implementation Guide 2017-3, Questions 4.484 and 4.491—the first reporting period in which the measurement date of the (collective) net OPEB liability is on or after June 15, 2019 – **September 30, 2020**
- m. Implementation Guide 2017-3, Questions 4.85, 4.103, 4.108, 4.109, 4.225, 4.239, 4.244, 4.245, and 5.1–5.4 – actuarial valuations as of December 15, 2018, or later – **September 30, 2020**
- n. Implementation Guide 2018-1 – reporting periods beginning after June 15, 2019 – **September 30, 2020**
- o. Implementation Guide 2019-1 – reporting periods beginning after June 15, 2020. – **September 30, 2021**

