

Effective Date – Periods Beginning After	Statement	First Fiscal Years Affected	
		June 30th	December 31st
June 15, 2016	<b>GASB-74 - OPEB Plans</b>	2017	2017
June 15, 2016	<b>GASB-80 – Blending Requirements for Certain Component Units</b>	2017	2017
December 15, 2016	<b>GASB-81 – Irrevocable Split-Interest Agreements</b>	2018	2017
June 15, 2016	<b>GASB-82 – Pension Issues</b>	2017	2017
June 15, 2016	<b>IGU-2016-1</b>	2017	2017
December 15, 2016	<b>IGU-2017-2 – (Financial Reporting for Postemployment Benefit Plans Other than Pension Plans)(Implementation Guide) (3 questions delayed periods beginning after 6/15/17)</b>	2018	2017
June 15, 2017	<b>GASB-75 - OPEB Employers</b>	2018	2018
June 15, 2017	<b>GASB-85 - Omnibus 2017</b>	2018	2018
June 15, 2017	<b>GASB-86 - Certain Debt Extinguishments</b>	2018	2018
June 15, 2017	<b>IGU-2017-1</b>	2018	2018
June 15, 2018	<b>GASB-83 - Asset Retirement Obligations</b>	2019	2019
June 15, 2018	<b>Likely GASB-88 – Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements</b>	2019	2019

December 15, 2018	<b>GASB-84 – Fiduciary Activities</b>	2020	2019
December 15, 2018	<b>Exposure Draft –Accounting for Interest Cost During the Period of Construction</b>	2020	2019
December 15, 2018	<b>Exposure Draft –Accounting and Financial Reporting for Majority Equity Interests</b>	2020	2019
December 15, 2019	<b>GASB-87 –Leases</b>	2021	2020