

## Florida Comprehensive Annual Financial Report

Implementation schedule for new statements issued by the Governmental Accounting Standards Board (GASB)

### The State of Florida will implement the following GASB Statements for the fiscal year ending June 30, 2020.

#### **Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance***

(Issued 05/20) (Effective: FY 2020)

### The State of Florida will implement the following GASB Statements for the fiscal year ending June 30, 2021<sup>1</sup>:

#### **Statement No. 84, *Fiduciary Activities***

(Issued 01/17) (Effective: FY 2021)<sup>1</sup>

#### **Statement No. 90, *Majority Equity Interests- an amendment of GASB Statements No. 14 and No. 61***

(Issued 08/18) (Effective: FY 2021)<sup>1</sup>

### The State of Florida will implement the following GASB Statements for the fiscal year ending June 30, 2022<sup>1</sup>:

#### **Statement No. 87, *Leases***

(Issued 06/17) (Effective: FY 2022)<sup>1</sup>

#### **Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period***

(Issued 06/18) (Effective: FY 2022)<sup>1</sup>

#### **Statement No. 91, *Conduit Debt Obligations***

(Issued 05/19) (Effective: FY 2022)<sup>1</sup>

#### **Statement No. 92, *Omnibus 2020***

(Issued 05/20) (Effective: FY 2022)<sup>1</sup>

#### **Statement No. 93, *Replacement of Interbank Offered Rates***

(Issued 03/20) (Effective: FY 2022)<sup>1</sup>

<sup>1</sup> Effective dates proposed by original statements have been postponed as a result of GASB 95. Please refer to [www.gasb.org](http://www.gasb.org) for more information on GASB 95.