



GASB Update

Presented By:

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MaherDuessel



How GASB Has Evolved

GASB Was Established

Apple's Macintosh commercial aired during the Super Bowl
Virgin Atlantic Airways takes its maiden flight from London to New Jersey
"Purple Rain" is tops in music and movies
Indira Gandhi was assassinated
The Summer Olympics were held in Los Angeles

Since that time, 68 statements have been issued.



GASB 34 Was Issued

Y2K
PayPal was launched – and was deemed to be a failure
Who Wants To Be A Millionaire? premiered
Columbine
The Euro was introduced

A Walk Through History

Statement	Issuance Date	Title
GASB 34	June 1999	Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments
GASB 35	November 1999	Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities—an amendment of GASB Statement No. 34
GASB 36	April 2000	Recipient Reporting for Certain Shared Nonexchange Revenues—an amendment of GASB Statement No. 33
GASB 37	June 2001	Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34
GASB 38	June 2001	Certain Financial Statement Note Disclosures
GASB 39	May 2002	Determining Whether Certain Organizations Are Component Units—an amendment of GASB Statement No. 14
GASB 40	March 2003	Deposit and Investment Risk Disclosures—an amendment of GASB Statement No. 3
GASB 41	May 2003	Budgetary Comparison Schedules—Perspective Differences—an amendment of GASB Statement No. 34
GASB 42	November 2003	Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries
GASB 43	April 2004	Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans
GASB 44	May 2004	Economic Condition Reporting: The Statistical Section—an amendment of NCGA Statement 1
GASB 45	June 2004	Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions

A Walk Through History (continued)

Statement	Issuance Date	Title
GASB 46	December 2004	Net Assets Restricted by Enabling Legislation—an amendment of GASB Statement No. 34
GASB 47	June 2005	Accounting for Termination Benefits
GASB 48	September 2006	Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues
GASB 49	November 2006	Accounting and Financial Reporting for Pollution Remediation Obligations
GASB 50	May 2007	Pension Disclosures—an amendment of GASB Statements No. 25 and No. 27
GASB 51	June 2007	Accounting and Financial Reporting for Intangible Assets
GASB 52	November 2007	Land and Other Real Estate Held as Investments by Endowments
GASB 53	June 2008	Accounting and Financial Reporting for Derivative Instruments
GASB 54	February 2009	Fund Balance Reporting and Governmental Fund Type Definitions
GASB 55	March 2009	The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
GASB 56	March 2009	Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards
GASB 57	December 2009	OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans

A Walk Through History (continued)

Statement	Issuance Date	Title
GASB 58	December 2009	Accounting and Financial Reporting for Chapter 9 Bankruptcies
GASB 59	June 2010	Financial Instruments Omnibus
GASB 60	November 2010	Accounting and Financial Reporting for Service Concession Arrangements
GASB 61	November 2010	The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34
GASB 62	December 2010	Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements
GASB 63	June 2011	Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position
GASB 64	June 2011	Derivative Instruments: Application of Hedge Accounting Termination Provisions—an amendment of GASB Statement No. 53
GASB 65	March 2012	Items Previously Reported as Assets and Liabilities
GASB 66	March 2012	Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62
GASB 67	June 2012	Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25
GASB 68	June 2012	Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27
GASB 69	January 2013	Government Combinations and Disposals of Government Operations

A Walk Through History (continued)

Statement	Issuance Date	Title
GASB 70	April 2013	Accounting and Financial Reporting for Nonexchange Financial Guarantees
GASB 71	November 2013	Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68
GASB 72	February 2015	Fair Value Measurement and Application
GASB 73	June 2015	Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68
GASB 74	June 2015	Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans
GASB 75	June 2015	Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
GASB 76	June 2015	The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
GASB 77	August 2015	Tax Abatement Disclosures
GASB 78	December 2015	Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans
GASB 79	December 2015	Certain External Investment Pools and Pool Participants
GASB 80	January 2016	Blending Requirements for Certain Component Units—an Amendment of GASB Statement No. 14
GASB 81	March 2016	Irrevocable Split-Interest Agreements

A Walk Through History (continued)

Statement	Issuance Date	Title
GASB 82	March 2016	Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73
GASB 83	November 2016	Certain Asset Retirement Obligations
GASB 84	January 2017	Fiduciary Activities
GASB 85	March 2017	Omnibus 2017
GASB 86	May 2017	Certain Debt Extinguishment Issues
GASB 87	June 2017	Leases
GASB 88	April 2018	Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
GASB 89	June 2018	Accounting for Interest Cost Incurred before the End of a Construction Period
GASB 90	August 2018	Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61
GASB 91	September 2019	Conduit Debt Obligations
GASB 92	January 2020	Omnibus 2020
GASB 93	March 2020	Replacement of Interbank Offered Rates

A Walk Through History (continued)

Statement	Issuance Date	Title
GASB 94	March 2020	Public-Private and Public-Public Partnerships and Availability Payment Arrangements
GASB 95	May 2020	Postponement of the Effective Dates of Certain Authoritative Guidance
GASB 96	May 2020	Subscription-Based Information Technology Arrangements
GASB 97	June 2020	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32
GASB 98	October 2021	The Annual Comprehensive Financial Report
GASB 99	April 2022	Omnibus 2022
GASB 100	June 2022	Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62
GASB 101	June 2022	Compensated Absences
GASB 102	December 2023	Certain Risk Disclosures

(concluded...for now)



In Summary

- 10 standards are devoted to employee benefit arrangements (termination benefits, pension, OPEB, compensated absences)
- 5 standards have since been superseded and various other amendments have been made to the original pronouncements
- New terminology born from these standards:
 - MD&A
 - Derivatives
 - SBITA
 - OPEB
 - Deferred inflows/outflows
 - Unearned revenue
 - PPP/APA/SCA

So, What's New This Year? The following are effective for years ending December 31, 2024.

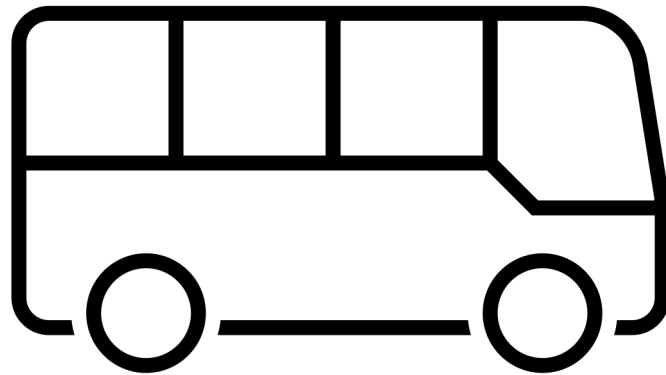
GASB 99, Omnibus 2022, for provisions related to:

- Financial guarantees
- Classification and reporting of derivative instruments within the scope of Statement 53

GASB 100, Accounting Changes and Error Corrections

GASB 101, Compensated Absences

GASB 99, Omnibus 2022





GASB 99 Financial Guarantees

- Exchange or exchange-like financial guarantees were originally addressed with GASB 62 (as a loss contingency)
 - Nonexchange guarantees were the focus of GASB 70
 - However, inconsistencies in requirements were identified between the two statements and GASB determined that certain elements should be the same regardless of whether the transaction is exchange, exchange-like, or nonexchange
- Updated Requirements:
 - **Point of recognition** (nonexchange does not have an initial compelling transaction to be recorded unlike financial exchange/exchange-like)
 - **Recognition threshold** (“more likely than not” vs “probable”)
 - **Measurement of guarantee** (expected payments should be discounted)
 - **Disclosure requirements** (conforms to more specific requirements under GASB 70, but allows for prospective reporting of cumulative amounts of indemnification payments)

GASB 99 Does Not Apply To...

1

GUARANTEES RELATED
TO SPECIAL
ASSESSMENT DEBT
WITHIN THE SCOPE OF
STATEMENT NO. 6

2

FINANCIAL
GUARANTEE
CONTRACTS WITHIN
THE SCOPE OF
STATEMENT NO. 53

3

GUARANTEES RELATED
TO CONDUIT DEBT
OBLIGATIONS WITHIN
THE SCOPE OF
STATEMENT NO. 91

GASB 99 Derivative Instruments That Are Neither Investment Derivative Instruments nor Hedging Derivative Instruments

Statement 53, as amended, requires derivative instruments within its scope to be reported as either investment derivative instruments or hedging derivative instruments.

01

Certain derivative instruments no longer qualifying as a hedge don't really fit the definition of an investment.

02

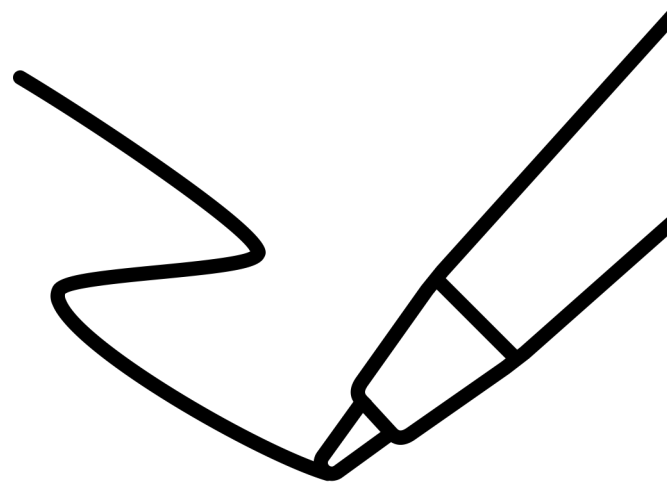
This Omnibus creates a new category "Other Derivative Instrument".

03

Report activity for other derivatives separate from investment revenue on the income statement and disclose fair value and risks similar to those reported for investments.



GASB 100, Accounting Changes and Error Corrections



GASB 100 Accounting Changes and Error Corrections

Accounting Changes

- Changes in accounting principles
- Changes in accounting estimates
 - Should be justified on the basis that the new method is preferable (considering understandability, reliability, relevance, timeliness, consistency, and comparability)
- Changes to or within the financial reporting entity

Error Corrections

- Mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued about conditions that existed as of the financial statement date
- A change from (a) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (b) applying a generally accepted accounting principle to those transactions or other events

Changes in Accounting Principles

A change from one generally accepted accounting principle to another

The implementation of new authoritative accounting or financial reporting pronouncements

Changes in Accounting Estimates

A change to an input (that is, a change to the data, assumptions, or measurement methodologies)

A change in measurement methodology

Changes to or Within the Financial Reporting Entity

The addition or removal of a fund

A change in a fund's presentation as major or nonmajor

The addition or removal of a component unit, with exceptions

A change in a component unit's presentation as blended or discrete

GASB 100 Reporting Changes

Changes in accounting principles	Changes in accounting estimates	Changes to or within the financial reporting entity	Error Corrections
Report retroactively	Report prospectively	Adjustment	Report retroactively
The cumulative effect should be reported as a restatement of beginning net position/fund balance of the earliest period presented	Recognize the change in the reporting period in which the change occurs	Adjust the current reporting period's beginning net position/fund balance for the effect of the change as if the change occurred as of the beginning of the reporting period	The cumulative effect should be reported as a restatement of beginning net position/fund balance of the earliest period presented
Disclose the nature of the change	Disclose the nature of the change	Disclose the nature of the change	Disclose the nature of the error and its correction
Disclose the reason for the change and why it is preferable	Disclose the reason for the change and why it is preferable	Disclose the reason for the change	
If it is not practical to restate prior periods, disclose the reason why			
Disclose, in tabular form, the cumulative effect		Disclose, in tabular form, the cumulative effect	Disclose, in tabular form, the cumulative effect

Tabular Presentation

	12/31/20X1 As Previously Reported	Change to or within the Financial Reporting Entity (A)	Change to or within the Financial Reporting Entity (B)	Error Correction (C)	12/31/20X1 As Restated
Government-Wide					
Governmental Activities	\$ 768,033	\$ -	\$ -	\$ 71,312	\$ 839,345
Business-Type Activities	543,163	(2,184)	-	-	540,979
Total Primary Government	\$ 1,311,196	\$ (2,184)	\$ -	\$ 71,312	\$ 1,380,324
Governmental Funds					
Major Funds:					
General Fund	\$ 631,607	\$ -	\$ -	\$ -	\$ 631,607
Fund A	100,922	-	-	-	100,922
Nonmajor Funds	40,486	-	-	-	40,486
Total Governmental Funds	\$ 773,015	\$ -	\$ -	\$ -	\$ 773,015
Proprietary Funds					
Major Funds:					
Enterprise Fund C	\$ 418,910	\$ -	\$ -	\$ -	\$ 418,910
Enterprise Fund D	74,831	(2,184)	-	-	72,647
Nonmajor Funds	49,422	-	-	-	49,422
Total Proprietary Funds	\$ 543,163	\$ (2,184)	\$ -	\$ -	\$ 540,979
Fiduciary Funds					
Pension and Other Employee Benefit Trust Funds	\$ 3,071,227	\$ -	\$ -	\$ -	\$ 3,071,227
Discretely Presented Component Units					
ABC Authority	\$ 1,896	\$ -	\$ -	\$ -	\$ 1,896
QRS Foundation	-	2,184	-	-	2,184
XYZ Foundation	-	-	1,500	-	1,500
Nonmajor Component Units	2,730	-	-	-	2,730
Total Discretely Presented Component Units	\$ 4,426	\$ 2,184	\$ 1,500	\$ -	\$ 8,110

Source: GASB 100

Tabular Presentation

A blended component unit no longer meets the requirements is now a discretely presented component unit.

	12/31/20X1 As Previously Reported	Change to or within the Financial Reporting Entity (A)	Change to or within the Financial Reporting Entity (B)	Error Correction (C)	12/31/20X1 As Restated
Government-Wide					
Governmental Activities	\$ 768,033	\$ -	\$ -	\$ 71,312	\$ 839,345
Business-Type Activities	543,163	(2,184)	-	-	540,979
Total Primary Government	\$ 1,311,196	\$ (2,184)	\$ -	\$ 71,312	\$ 1,380,324
Governmental Funds					
Major Funds:					
General Fund	\$ 631,607	\$ -	\$ -	\$ -	\$ 631,607
Fund A	100,922	-	-	-	100,922
Nonmajor Funds	40,486	-	-	-	40,486
Total Governmental Funds	\$ 773,015	\$ -	\$ -	\$ -	\$ 773,015
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Enterprise Fund D	74,831	(2,184)	-	-	72,647
Nonmajor Funds	49,422	-	-	-	49,422
Total Proprietary Funds	\$ 543,163	\$ (2,184)	\$ -	\$ -	\$ 540,979
Fiduciary Funds					
Pension and Other Employee Benefit Trust Funds	\$ 3,071,227	\$ -	\$ -	\$ -	\$ 3,071,227
Discretely Presented Component Units					
ABC Authority	\$ 1,896	\$ -	\$ -	\$ -	\$ 1,896
QRS Foundation	-	2,184	-	-	2,184
XYZ Foundation	-	-	1,500	-	1,500
Nonmajor Component Units	2,730	-	-	-	2,730
Total Discretely Presented Component Units	\$ 4,426	\$ 2,184	\$ 1,500	\$ -	\$ 8,110

Source: GASB 100

Tabular Presentation

An entity now meets the requirements as a discretely presented component unit.

	12/31/20X1 As Previously Reported	Change to or within the Financial Reporting Entity (A)	Change to or within the Financial Reporting Entity (B)	Error Correction (C)	12/31/20X1 As Restated
Government-Wide					
Governmental Activities	\$ 768,033	\$ -	\$ -	\$ 71,312	\$ 839,345
Business-Type Activities	543,163	(2,184)	-	-	540,979
Total Primary Government	\$ 1,311,196	\$ (2,184)	\$ -	\$ 71,312	\$ 1,380,324
Governmental Funds					
Major Funds:					
General Fund	\$ 631,607	\$ -	\$ -	\$ -	\$ 631,607
Fund A	100,922	-	-	-	100,922
Nonmajor Funds	40,486	-	-	-	40,486
Total Governmental Funds	\$ 773,015	\$ -	\$ -	\$ -	\$ 773,015
Proprietary Funds					
Major Funds:					
Enterprise Fund C	\$ 418,910	\$ -	\$ -	\$ -	\$ 418,910
Enterprise Fund D	74,831	(2,184)	-	-	72,647
Nonmajor Funds	49,422	-	-	-	49,422
Total Proprietary Funds	\$ 543,163	\$ (2,184)	\$ -	\$ -	\$ 540,979
Fiduciary Funds					
Pension and Other Employee Benefit Trust Funds	\$ 3,071,227	\$ -	\$ -	\$ -	\$ 3,071,227
Discretely Presented Component Units					
ABC Authority	\$ 1,896	\$ -	\$ -	\$ -	\$ 1,896
QRS Foundation	-	2,184	-	-	2,184
XYZ Foundation	-	-	1,500	-	1,500
Nonmajor Component Units	2,730	-	-	-	2,730
Total Discretely Presented Component Units	\$ 4,426	\$ 2,184	\$ 1,500	\$ -	\$ 8,110

Source: GASB 100

Tabular Presentation

Infrastructure assets were previously omitted.

	12/31/20X1 As Previously Reported	Change to or within the Financial Reporting Entity (A)	Change to or within the Financial Reporting Entity (B)	Error Correction (C)	12/31/20X1 As Restated
Government-Wide					
Governmental Activities	\$ 768,033	\$ -	\$ -	\$ 71,312	\$ 839,345
Business-Type Activities	543,163	(2,184)	-	-	540,979
Total Primary Government	\$ 1,311,196	\$ (2,184)	\$ -	\$ 71,312	\$ 1,380,324
Governmental Funds					
Major Funds:					
General Fund	\$ 631,607	\$ -	\$ -	\$ -	\$ 631,607
Fund A	100,922	-	-	-	100,922
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Total Governmental Funds	\$ 773,015	\$ -	\$ -	\$ -	\$ 773,015
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Enterprise Fund D	74,831	(2,184)	-	-	72,647
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Fiduciary Funds					
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Discretely Presented Component Units					
ABC Authority	\$ 1,896	\$ -	\$ -	\$ -	\$ 1,896
QRS Foundation	-	2,184	-	-	2,184
XYZ Foundation	-	-	1,500	-	1,500
Nonmajor Component Units	2,730	-	-	-	2,730
Total Discretely Presented Component Units	\$ 4,426	\$ 2,184	\$ 1,500	\$ -	\$ 8,110

Source: GASB 100

Alternate Presentation

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances				
	Funds	Government-Wide		Component Units	
	Enterprise Fund D	Governmental Activities	Business-Type Activities	QRS Foundation	XYZ Foundation
12/31/X1, as previously reported	\$ 74,831	\$ 768,033	\$ 543,163	\$ -	\$ -
Change from blended to discrete presentation	(2,184)	-	(2,184)	2,184	-
Addition of discretely presented component unit	-	-	-	-	1,500
Error correction	-	71,312	-	-	-
12/31/X1, as restated	\$ 72,647	\$ 839,345	\$ 540,979	\$ 2,184	\$ 1,500

Source: GASB 100



What About RSI (MD&A, Stats)?

- RSI does not need to be restated for periods earlier than those presented in the financial statements, unless it is an error correction. In that case, all periods should be restated, if practical.
 - If single-year financial statements, then only current year column is restated.
 - If comparative financial statements, then current year and first prior year column is restated.
 - Include a note to describe the restatement

GASB 101, Compensated Absences



GASB 101 Compensated Absences: Definition

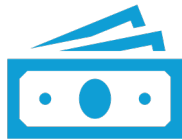
Leave That Has Not Been Used, but:

- The leave is attributable to services already rendered, and
- The leave accumulates, and
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means

Leave That Has Been Used But Not Yet Paid or Settled

- Leave that is converted to defined benefit postemployment benefits and restricted sabbatical leave should not be recognized as compensated absences
- Parental leave, military leave, and jury duty should not be recognized as compensated absences until the leave commences
- Unlimited leave or holiday leave should not be recognized until the leave is used

GASB 101 Compensated Absences: Measurement



**Include salary-related payments
associated with leave**



More likely than not = greater than 50%

Consider:

- Employment policies
- Historical information about leave usage patterns
- Payments upon termination of employment



**Use applicable pay rates in effect at end
of reporting period**

GASB 101 Compensated Absences: Reporting

- Governmental funds should only accrue that portion that will be liquidated with expendable available financial resources
- Amount due within one year should be estimated upon the occurrence of relevant events such as employee resignations and retirements and use of leave balances
- Rollforward: can report gross or net activity (but must identify net activity as such)
- Do not have to disclose the fund that will liquidate

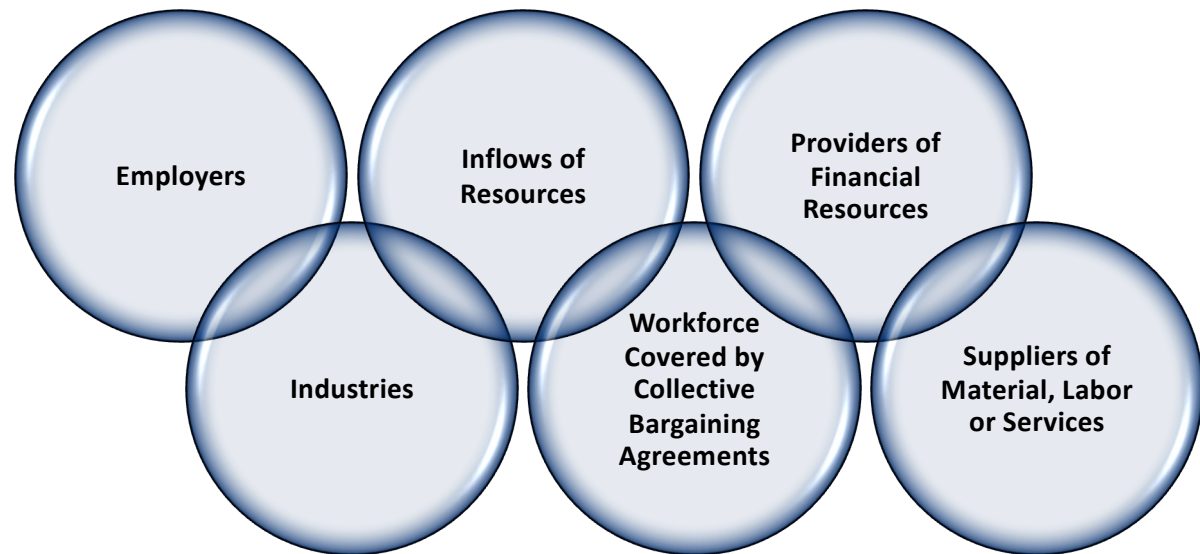
GASB 102, Certain Risk Disclosures

This statement is effective for years beginning after June 15, 2024.
(FYE 6/30/25 or 12/31/25)



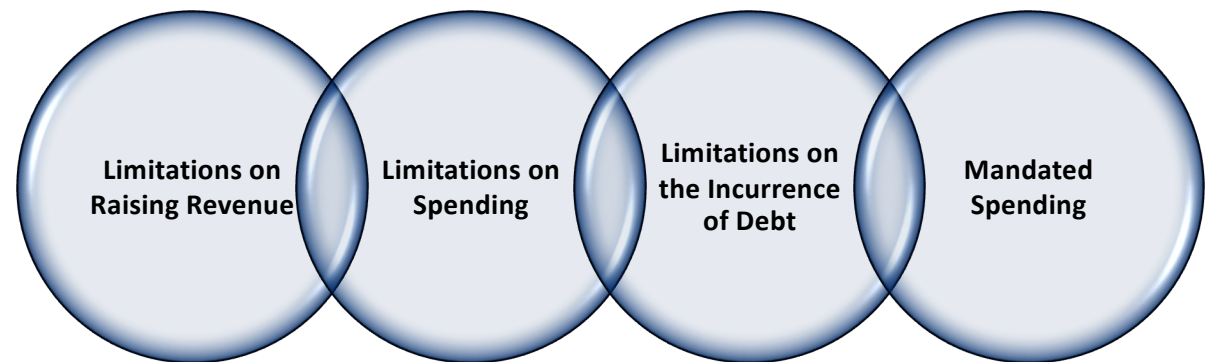
Concentrations

A lack of diversity related to an aspect of a significant inflow of resources or outflow of resources



Constraints

A limitation imposed on a government by an external party or by a formal action of the government's highest level of decision-making authority





If the following are true, disclosures are required:

- The concentration or constraint is known to the government prior to the issuance of the financial statements
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact
- An event or events associated with the concentration or constraint that could cause a substantial impact either have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of financial statement issuance



Required Disclosures

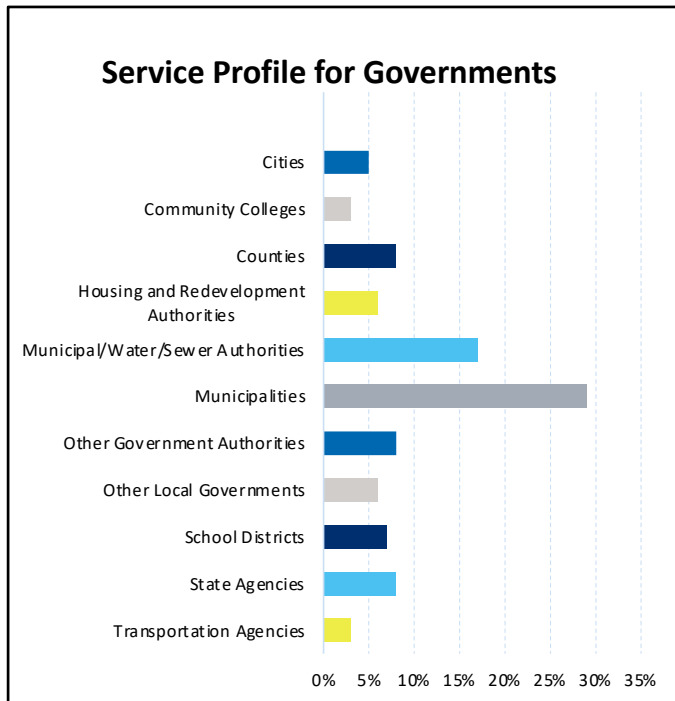
- The concentration or constraint
 - Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
 - Actions taken by the government prior to the issuance of the financial statements to mitigate the risk
-
- In comparative statements, such disclosures are only required for the current period
 - Be careful to avoid unnecessary duplication with other existing disclosures
 - There are several examples embedded within the Pronouncement



GASB Projects

- **Classification of Nonfinancial Assets**
 - Final Statement expected 3rd quarter 2024
 - Will impact the note disclosures for capital assets and related, requiring certain items to be displayed separately
- **Financial Reporting Model**
 - Final Statement expected 2nd quarter 2024
- **Going Concern Uncertainties and Severe Financial Stress**
 - Preliminary Views expected 4th quarter 2024
- **Infrastructure Assets**
 - Preliminary Views expected 3rd quarter 2024
- **Revenue and Expense Recognition**
 - **Exposure Draft expected 1st quarter 2025**
- **Subsequent Events**
 - Exposure Draft expected 4th quarter 2024

About Maher Duessel



Pursuing the Profession While Promoting the Public Good®

Commitment to Governments. Maher Duessel was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 350 governmental clients, and service to governments accounts for nearly 60% of our annual revenues, with non-profits making up the majority of our remaining clients. Listed below are the services we offer as part of our government practice:

Our
Government
Services

- Financial Statement Audits
- ACFR and Audit Assistance and Financial Statement Preparation
- Audits in Accordance with the Uniform Guidance (Single Audits)
- Audits in Accordance with *Government Auditing Standards*
- Governmental Accounting Standards Board (GASB) Implementation
- Grant Compliance Audits
- Agreed Upon Procedures Attestation Reports
- Forensic Auditing
- Pension Audits
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation
- Internal Control Examinations
- Accounting Consulting

Thank you for your time today.

- My contact info:

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MaherDuessel
