

<b>GASB Statement Implementation Dates</b>			
<b>Statement</b>	<b>Topic</b>	<b>Date</b>	<b>Fiscal Year</b>
GASB 60	Service Concession Arrangements	Financial statements for periods beginning after 12/15/11	July 1, 2012 - June 30, 2013
GASB 61	Component Units - Modification of GASB 14 and 39	Financial statements for periods beginning after 6/15/12	July 1, 2012 - June 30, 2013
GASB 62	Codification of Accounting & Financial Reporting Guidance	Financial statements for periods beginning after 12/15/11	July 1, 2012 - June 30, 2013
GASB 63	Statement of Net Position Deferred Inflows & Outflows	Financial statements for periods beginning after 12/15/11	July 1, 2012 - June 30, 2013
GASB 64	Derivative Instruments -- Hedge Accounting -- amendment to GASB Statement 53		
GASB 65 - New (Implementation is all or nothing)	Items Previously Reported as Assets and Liabilities	Financial statements for periods beginning after 12/15/12 - likely to implement though with GASB 62 - 1 year earlier	July 1, 2013 - June 30, 2014
GASB 66 - New	Technical Corrections - 2012	Financial statements for periods beginning after 12/15/12 - likely to implement though with GASB 62 - 1 year earlier	July 1, 2013 - June 30, 2014
GASB 67	Financial Reporting for Plans - An Amendment of GASB 25	Fiscal years beginning after June 15, 2013 - retroactive aspects	July 1, 2013 - June 30, 2014
GASB 68	Accounting and Financial Reporting for Pensions -- An amendment of GASB 27	Fiscal years beginning after June 15, 2014 - retroactive aspects	July 1, 2014 - June 30, 2015
GASB 69	Government Combinations and Disposals of Government Operations	Periods beginning after December 15, 2013	July 1, 2014 - June 30, 2015

GASB 70 - New	Accounting and Financial Reporting for Nonexchange Financial Guarantee Transactions	Periods beginning after June 15, 2013	July 1, 2013 - June 30, 2014
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<b>GASB Statement Implementation Calendar</b>		
<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
60	65 (unless w/ 62)	69
61	66 (unless w/ 62)	68
62	67	
63	Guarantees 70	