

GASB PRONOUNCEMENT EFFECTIVE DATES

- The following table includes the GASB Pronouncements that are effective for the years ending March 31, 2025 and beyond.
- If you are issuing financial statements for reporting periods prior to your agency's year end, please consult the effective date of each individual pronouncement.
- This resource is intended as a general reference to effective dates of the GASB accounting standards. For more detailed information, please visit gasb.org.

GASB No.	Title	Effective Date	FOR THE YEAR ENDED															
			MARCH 31,				JUNE 30,				SEPTEMBER 30,				DECEMBER 31,			
			2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
Statement 99	Omnibus 2022	Paragraphs 4-10 - fiscal years beginning after 6/15/23 and all reporting periods thereafter	X*															
Statement 100	Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62	Fiscal years beginning after 6/15/2023 and all reporting periods thereafter	X															
Statement 101	Compensated Absences	Fiscal years beginning after 12/15/2023 and all reporting periods thereafter	X					X					X					
Statement 102	Certain Risk Disclosures	Fiscal years beginning after 6/15/2024 and all reporting periods thereafter		X				X					X				X	
Statement 103	Financial Reporting Model Improvements	Fiscal years beginning after 6/15/2025 and all reporting periods thereafter			X				X					X				X
Statement 104	Disclosure of Certain Capital Assets	Fiscal years beginning after 6/15/2025 and all reporting periods thereafter			X				X					X				X

†This is not a CPA firm.

*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

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			2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
Statement 105	Subsequent Events	Fiscal years beginning after 6/15/2026, and all reporting periods thereafter				X				X				X				X
IG 2021-1	Implementation Guidance Update - 2021	Q5.11 - reporting periods beginning after 6/15/2023	X*															
IG 2023-1	Implementation Guidance Update - 2023	Fiscal years beginning after 6/15/23, and all reporting periods thereafter (Q4.10 simultaneously with Statement 100)	X															
IG 2025-1	Implementation Guidance Update - 2025	Q4.16 - effective immediately upon issuance in June 2025 All other Qs - fiscal years beginning after 6/15/2025, and all reporting periods thereafter			X*				X*			X*					X*	

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