*THE* ***GASB*** *REPORT*

***Technical Plan***

*No. 318 / September 2011*

*(The GASB Report No. 280)*

***GASB Calendar***

The GASB has scheduled the following public meeting dates:

***November 8–10 (The November 10 meeting will take place at the LaGuardia Plaza Hotel, East Elmhurst, NY.)***

***December 13–15***

The GASB also is scheduled to meet via **teleconference** on **October 18** and **November 29.** The precise time, as well as the agenda, will be announced approximately two weeks before each meeting. Unless otherwise indicated, all meetings are held at the Financial Accounting Foundation (FAF) offices in Norwalk, Connecticut.

In addition, the GASB will be holding public hearings and user forums on the pension Exposure Drafts on October 13 and 14, respectively, in San Francisco, California (Sir Francis Drake Hotel); and October 20 and 21, respectively, in Chicago, Illinois (Renaissance Chicago O’Hare Hotel).

The GASB also will be holding public hearings on the concepts Preliminary Views at the above hotels in the morning on October 14 and October 21.

Please check the GASB website at www.gasb.org three working days prior to meetings to verify the final agenda.

If you plan to attend *any* meetings, please notify Ragan Vincent at (203) 956-5372 or via email at rpvincent@gasb.org. In addition, due to the FAF’s security procedures, visitors to *any* meetings are required to go to www.gasb.org to register at least 24 hours before each meeting they are planning to attend.

***Fair Value Measurements and Technical Corrections Projects Added to Current Technical Agenda***

In August, after consultation with the Governmental Accounting Standards Advisory Council and the Board, GASB Chairman Robert Attmore added items addressing fair value measurements and technical corrections to the current technical agenda.

The fair value measurements and application project was elevated from the research agenda, and the technical corrections project arose from issues that were brought to the staff’s attention through the technical inquiry process. Projects on the current technical agenda are those for which active deliberations by the Board are expected to take place during the coming year.

***Fair Value Measurements and Application***

The objective of this project is to review and consider alternatives for the further development of the definition of fair value, the methods used to measure fair value, and potential application of fair value measurements.

The Board has issued fair value guidance in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans.* Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools,* and its implementation guide also provide direction on fair value measurements. Issues related to fair value measurements came to the attention of the staff after the issuance of Statement 31 and Statements No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments,* and No. 40, *Deposit and Investment Risk Disclosures.* Since those statements were published, certain inconsistencies with other standards, a lack of guidance for specific areas, and diversity in application of the standards have been identified.

Board deliberations on the project are due to begin in October with a discussion of scope issues. Issuance of an Exposure Draft is scheduled for February 2013.

***Technical Corrections***

The objective of this narrowly scoped practice issue is to resolve conflicting accounting and financial reporting guidance that resulted from the issuance of two recent standards, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.*

Under paragraph 63 of Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues,* if a single fund is used to account for an entity’s risk financing activities, that fund should be either the general fund or an internal service fund. The fund type definitions in Statement 54, however, appear to allow for some of those activities to be reported in a special revenue fund.

The second technical correction issue relates to how the difference between the proceeds and the carrying value of the receivables should be recognized. Paragraph 13 of Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues,* provides that the transferee government recognize receivables acquired at the purchase price. Statement 62, however, provides that in instances in which the purchase price of a loan differs from the related loan’s principal amount on the purchase date, the difference be recognized as an adjustment of yield over the life of the loan.

The final technical correction issue was identified as Board papers were being developed on this project. This issue arose as the result of the inclusion of literature related to certain operating leases that contain payment schedules that vary from a straight line. This guidance could be viewed as conflicting with Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases.*

During the course of the project, the Board will review and consider alternative solutions for these issues, which currently could be considered as having an adverse effect on the consistency of financial reporting, and the related usefulness of impacted reports for financial statement users. The Board is scheduled to issue an Exposure Draft in the project in October.

Additional information about both projects is available on the GASB website, www.gasb.org, on the Current Projects page of the Projects section.

***Board Meeting Summary***

The GASB held a public meeting on August 17–19 at its office in Norwalk, Connecticut, to discuss issues associated with its projects on financial projections related to economic condition reporting, reporting items previously recognized as assets and liabilities (details of that project were discussed in the August issue), government combinations, financial guarantees, the American Institute of Certified Public Accountants Audit and Accounting Guide on health care entities, the user guide series, other postemployment benefits, and the technical plan for the final third of 2011. The Board also met via teleconference on September 8 to discuss issues associated with its technical corrections project.

***Economic Condition Reporting—Financial Projections***

The Board tentatively agreed on the title for the forthcoming Preliminary Views, *Economic Condition Reporting: Financial Projections.* In addition, the Board tentatively agreed to propose requiring a disclosure that cautions readers that actual future financial results may differ from the financial projections that are reported.

In reviewing a draft of the Preliminary Views, the Board offered various suggestions to improve the document and requested that the staff prepare a preballot draft to be discussed at the October 2011 Board meeting.

***Government Combinations***

In its project addressing government combinations, the Board continued to discuss several matters intended to further define how governments might apply a carryover approach in measuring government combinations that do not include financial consideration.

The Board considered the initial reporting period for the combined government and discussed whether presentation should be based on a single approach or whether different approaches should be adopted to address various combination arrangements. The Board tentatively agreed that for combinations in which the combined government is substantively a new separate entity, the proposed presentation would be based upon the effective date of the combination. The Board also tentatively agreed that qualitative guidance would be necessary to include in the proposed standard for determining the conditions for when a substantively new separate entity exists. It also tentatively agreed that for combinations in which a substantively new separate entity is not created, presentation should be based upon existing guidance for combinations that requires restating the financial statements as of the beginning of the reporting period.

The Board discussed whether modifications to conform accounting principles should be allowed—but not required—when applying a carryover approach in a government combination. The Board tentatively agreed that the proposal would provide that balances of combining entities be carried over as previously reported and that the proposed standard be permissive with regard to changes to conform disparate accounting principles. The Board tentatively decided that for any such changes, the opening balances should be proposed to be adjusted by use of a two-step process that first carries forward previously reported amounts, followed by adjustments to conform accounting principles (based on the use of professional judgment) within the context of a restatement note disclosure.

In considering the effects of pre-combination intra-entity transactions, the Board tentatively decided that the proposed guidance need not require the elimination of the effects of pre-combination intra-entity activities and balances. Pre-combination intra-entity transactions and balances between the combining governments could be considered for elimination based on the guidance provided in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments.*

The Board discussed how capital asset impairment could be recognized when government combination decisions contribute to the impairment. The Board tentatively agreed that if the circumstances of a government combination plan contemplate decisions to dispose of capital assets and the government will continue to use those assets as originally intended until a future sale occurs, then the proposed guidance should provide that the combined government recognize those capital assets at their carrying amounts.

The Board also tentatively agreed that if intent to sell capital assets is considered by the combination plan and those capital assets will no longer be used by the combined government, the Board will propose that the capital assets identified be evaluated for impairment and adjusted by use of a two-step process that first carries forward previously reported amounts, followed by adjustments within the context of a restatement note disclosure.

***Financial Guarantees***

In its project on financial guarantees, the Board tentatively agreed that the focus of the project should be on guarantees provided and received as a result of nonexchange transactions.

In discussing guarantees between a primary government and its component units, the Board tentatively agreed that both discretely presented and blended component units should be considered separate entities for purposes of applying the proposed provisions of the financial guarantees project.

In addition, the Board reviewed measurement approaches that could potentially be applied to financial guarantee transactions but did not reach any tentative decisions.

***AICPA Audit and Accounting Guide—Health Care Entities***

The Board reviewed Chapter 15, “Unique Considerations of State and Local Government Entities,” from the AICPA’s Audit and Accounting Guide, *Health Care Entities,* with representatives from the AICPA. After discussing the changes made to the chapter based on feedback received during the AICPA’s due process and events that have occurred since the release of the Exposure Draft, the Board unanimously cleared the chapter for issuance in the final guide.

***User Guide Series***

The Board discussed a draft table of contents of a new GASB User Guide, *What You Should Know about the Finances of Your Government’s Business-Type Activities: A Guide to Financial Statements.* The Board considered the appropriateness of the topics covered in the guide and the types of business-type activities that would be discussed and illustrated. With respect to the other guides in the series, *What You Should Know about Your Local Government’s Finances* is being revised and finalized to incorporate Board and advisory committee comments and is expected to be published in October, and *An Analyst’s Guide to Government Financial Statements* is under review by the Board and the project’s advisory committee.

***Other Postemployment Benefits***

Initiating consideration of the other postemployment benefits portion of its postemployment benefits project, the Board reviewed and concurred with the research plan as proposed by project staff.

***Technical Plan***

The Board reviewed and provided input to the GASB chairman on the proposed technical plan for the final third of 2011. After considering Board member input, previous input from Governmental Accounting Standards Advisory Council members, and staff recommendations, the chairman added two projects to the GASB’s current technical agenda: fair value measurement and application, and technical corrections. (Please see the related article on page 1 of this issue.)

***Technical Corrections***

Addressing its project on technical corrections, the Board discussed and reached a tentative agreement to address conflicting guidance between Statements No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues,* and No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The Board tentatively agreed to propose an amendment to Statement 10 by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. As a result, governments would base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54.

The Board also tentatively agreed to propose an amendment to Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,* by modifying the specific guidance on accounting for the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans. This change would result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues.*

Since this technical corrections project was added to the current agenda, a conflict between Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases,* paragraph 6, and Statement 62, paragraphs 222 and 227(b) was identified. The Board tentatively decided to eliminate any uncertainty regarding the application of Statement 13 for operating lease payments that vary from a straight line by proposing amendments to Statement 62 that would eliminate any conflicting guidance regarding this type of operating lease.

An overview of the GASB’s current technical agenda

***GASB Current Technical Agenda: Overview*** (As of 9/30/11)

  **Issued**  **To Be Issued Staff/Consultant Phone\***

**Project ITC/PV ED ITC/PV ED Final Assigned Extension**

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*ED: Exposure Draft Final: Statement, unless otherwise noted*

*ITC: Invitation to Comment PV: Preliminary Views*

***GASB Current Technical Agenda: Overview*** (As of 9/30/11)

  **Issued**  **To Be Issued Staff/Consultant Phone\***

**Project ITC/PV ED ITC/PV ED Final Assigned Extension**

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*\*(203) 847-0700*

*ED: Exposure Draft Final: Statement, unless otherwise noted*

*ITC: Invitation to Comment PV: Preliminary Views*

***Technical Plan for the Final Four Months of 2011***

In August, the Board reviewed its final third 2011 technical plan and provided input to the GASB chairman. After considering Board members’ views and the views previously stated by the Governmental Accounting Standards Advisory Council members, the chairman approved the following technical plan.

***Two Projects Added to Current Agenda***

The technical plan for the final third of 2011 includes new current agenda projects on fair value measurement and application and on technical corrections. (Please see the related article on page 1.) No items were added to the research agenda. The technical plan also reflects the initiation of Board deliberations on other postemployment benefits as part of the broader postemployment benefits project.

The technical plan anticipates, in addition to the continued deliberation of projects on the GASB’s current technical agenda, the issuance of a Preliminary Views on financial projections as they relate to economic condition reporting; an Exposure Draft in the technical corrections project; the 2011–2012 *Comprehensive Implementation Guide,* and the updated versions of the guides that make up the User Guide series.

A summary of the objectives and status of each of the projects on the Board’s current agenda, as well as summary information about projects that comprise the research portion of its technical plan, is presented below. Additional information about all of the Board’s projects, as well as about issues identified as potential future projects, is included in the GASB’s technical plan for the final third of 2011, which can be viewed or downloaded at the GASB website at www.gasb.org.

***Current Agenda Projects***

***Conceptual Framework—Recognition and Measurement Approaches***

***Primary Objectives:*** This project has two primary objectives. The first objective is to develop recognition criteria for *whether* information should be reported in state and local governmental financial statements and *when* that information should be reported. The second objective is to consider the measurement approach or measurement approaches that conceptually should be used in governmental financial statements. This project ultimately will lead to a Concepts Statement.

***Looking Ahead:*** During the final third of 2011, Board activities will include public hearings in October and redeliberation of issues raised by respondents to the Preliminary Views issued in June.

***Economic Condition Reporting—Financial Projections***

***Primary Objective:*** The objective of this project is to consider whether guidance or guidelines should be provided for additional information about economic condition, particularly financial projections, as part of general purpose external financial reporting. This project also will include consideration of the information financial statement users identified as necessary to assess the risks associated with a government’s intergovernmental financial dependencies.

***Looking Ahead:*** During the final third of 2011, Board activities will continue to focus on the development of the Preliminary Views, *Economic Condition Reporting: Financial Projections,* which is scheduled to be approved by the Board in October.

***Fair Value Measurement and Application***

***Primary Objective:*** The objective of this project is to reexamine the definition of fair value, the measurement methodologies, and application to elements of financial statements and the related note disclosures.

***Looking Ahead:*** The Board is due to consider the project’s scope in October and then begin deliberating recognition and disclosure issues.

***Financial Guarantees***

***Primary Objective:*** The objective of this project is to establish additional guidance regarding the recognition and disclosure of financial guarantees made and received by state and local governments.

***Looking Ahead:*** During the final third of 2011, the Board will deliberate recognition issues that are primarily associated with financial guarantees that are provided or received without financial consideration (nonexchange transactions).

***Government Combinations***

***Primary Objective:*** The objective of this project is to consider the financial reporting requirements for government combinations that are accomplished through annexation, consolidation, acquisition, or other means. This project includes the analysis of government combinations that have taken place in both the general governmental and the business-type activities areas. In addition, the project addresses certain spin-off issues; for example, accounting for a library district that was formerly a department in a primary government.

***Looking Ahead:*** During the final third of 2011, the Board will deliberate issues related to combinations in which financial consideration is given—acquisitions. Issuance of an Exposure Draft is planned for February 2012.

***Postemployment Benefit Accounting and Financial Reporting: Other Postemployment Benefit Accounting and Financial Reporting***

***Primary Objective:*** The Board will consider the possibility of improvements to the existing standards of accounting and financial reporting for postemployment benefits—including other postemployment benefits (OPEB)—by state and local governmental employers and by the trustees, administrators, or sponsors of OPEB plans. One objective of this project is to improve the accountability and transparency of financial reporting in regard to the financial effects of employers’ commitments and actions related to OPEB. This objective would include improving the information provided to help financial report users assess the degree to which *interperiod equity* has been achieved. The other objective of this project is to improve the *usefulness* of information for decisions or judgments of relevance to the various users of the general purpose external financial reports of governmental employers and OPEB plans.

***Looking Ahead:*** In the final third of 2011, the Board will deliberate issues related to differences between pensions and OPEB and determine an overall approach to OPEB standards.

***Postemployment Benefit Accounting and Financial Reporting: Pension Accounting and Financial Reporting***

***Primary Objective:*** The Board will consider the possibility of improvements to the existing standards of accounting and financial reporting for postemployment benefits—including pension benefits—by state and local governmental employers and by the trustees, administrators, or sponsors of pension plans. One objective of this project is to improve the accountability and transparency of financial reporting in regard to the financial effects of employers’ commitments and actions related to pension benefits. This objective would include improving the information provided to help financial report users assess the degree to which *interperiod equity* has been achieved. The other objective of this project is to improve the *usefulness* of information for decisions or judgments of relevance to the various users of the general purpose external financial reports of governmental employers and pension plans.

***Looking Ahead:*** During the final third of 2011, the Board will hold public hearings and user forums on the employer and plan Exposure Drafts issued in June, conduct an initial review of responses to the Exposure Drafts, and begin deliberating issues raised by respondents.

***Practice Issues***

***Comprehensive Implementation Guide—Update:*** The objective of this project is to update the *Comprehensive Implementation Guide* for the effects of new pronouncements and for additional issues that have come to the attention of the staff. The mid-year supplement to the 2011–2012 guide is scheduled for Board clearance in November and issuance in January 2012.

***Reporting Items Previously Reported as Assets and Liabilities:*** The objectives of this project are to (1) identify requirements in the existing authoritative literature to recognize balances that appear to meet the definitions of deferred outflows of resources or deferred inflows of resources and (2) determine whether those balances should continue to be recognized as assets or liabilities, be reclassified as deferred outflows and deferred inflows, or be recognized as revenue or expenses/expenditures for financial reporting purposes. An Exposure Draft was issued in August. Issuance of a final Statement is expected in March 2012.

***Technical Corrections:*** The objective of this narrowly scoped practice issue is to resolve conflicting accounting and financial reporting guidance that resulted from the issuance of two recent standards, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* and Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.* The project will review and consider alternative solutions for issues that have been brought to the attention of the staff through the GASB technical inquiry process regarding risk financing, valuation of loans, and recognition of rental revenues and expenses for certain operating leases. The Board is scheduled to issue an Exposure Draft in October.

***The User Guide Series:*** The objective of this project is to update the GASB’s User Guide series to address accounting and financial reporting standards issued since the publication of the original guides, which was several years ago in some cases. The updated guide on local governments is scheduled for publication in October 2011, and the school district guide and the analyst’s guide are scheduled for publication before the end of 2011.

***Research Projects***

***Electronic Financial Reporting:*** The objective of this research project is to monitor the effect of electronic media on information delivery and user needs. Research into the evolving state of the art in electronic financial reporting by state and local governments will provide the Board with a basis for evaluating the need to develop standards for financial reports intended for this medium.

***Fiduciary Responsibilities:*** The objective of this research project is to assess whether additional guidance should be developed regarding the application of the *fiduciary responsibility* criterion in deciding whether and how governments should report fiduciary activities in their financial reports. Existing standards do not provide a basis for a clear answer to those questions, and thus there has been diversity regarding the interpretation of governments’ fiduciary responsibilities.

***GAAP Hierarchy:*** The objective of this research project is to consider possible modifications to the GAAP hierarchy, as set forth in Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.* It will reexamine the hierarchy levels to assess whether the standards-setting process and governmental financial reporting have sufficiently evolved since the establishment of the original hierarchy by the American Institute of Certified Public Accountants in 1992 to warrant reconsideration or reconfiguration of certain aspects of the structure.

***Lease Accounting:*** The objective of this research project is the reexamination of issues associated with lease accounting and consideration of improvements to existing guidance.

***2011–2012 GASB Comprehensive Implementation Guide Now Available***

The 2011–2012 edition of the GASB’s *Comprehensive Implementation Guide* provides access to answers to more than 1,800 questions affecting the governmental sector, including new information on:

• The effects of Statements No. 59, *Financial Instruments Omnibus,* No. 61, *The Financial Reporting Entity: Omnibus,* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,* on questions and answers in prior editions of the guide.

• Material from the mid-year supplement to the guide, prepared in December 2010.

• New questions and answers on topics including life insurance held as an investment; reporting entity issues associated with limited partnerships, lottery operations, reporting blended component units as special revenue funds, and the cessation of legally separate status of a blended component unit; capitalization of interest for assets constructed with Build America Bonds proceeds; crossover refunding bonds; changes in the fair value of endowments; financial transmission rights; interest rate swaps, interest rate and commodity caps; advance payment requirements; and fund balance classification.

***The Annual Bound Editions Series***

The *Comprehensive Implementation Guide* is a cornerstone in the GASB’s *Annual Bound Editions* series, which contains the most current information available on changes to governmental accounting implementation guidance. The series—available for delivery in the coming weeks—is comprised of the *Codification, Original Pronouncements,* and *Comprehensive Implementation Guide.* Together, these volumes equip preparers, auditors, and financial statement analysts with the resources needed to stay current on governmental GAAP.

Additional information is available on each of these three publications, which are available individually or as a discounted set, in the Store section of the GASB website, www.gasb.org, or by calling (800) 748-0659.

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***The GASB Report***

The GASB welcomes feedback on *The GASB Report.*

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