

## Florida Annual Comprehensive Financial Report

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

### The State of Florida implemented the following GASB Statements for the fiscal year ending June 30, 2023:

**Statement No. 91, Conduit Debt Obligations**  
(Issued 05/19) (Effective: FY 2023)<sup>1</sup>

**GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements**  
(Issued 03/20) (Effective: FY 2023)

**Statement No. 96, Subscription-Based Information Technology Arrangements**  
(Issued 05/20) (Effective: FY 2023)

**GASB Statement No. 99, Omnibus 2022**  
Requirements of Paragraphs:  
18–22 PPPs  
23–25 SBITAs  
(Issued 04/22) (Effective: FY 2023)

**GASB Statement No. 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62**  
(Issued 06/22) (Effective: FY 2024)

### The State of Florida will implement the following GASB Statements for the fiscal year ending June 30, 2024:

**GASB Statement No. 99, Omnibus 2022**  
Requirements of Paragraphs  
4-7 Financial Guarantees  
8-10 Derivative Instruments  
(Issued 04/22) (Effective: FY 2024)

**GASB Statement No. 101, Compensated Absences**  
(Issued 06/22) (Effective: FY 2025)

### The State of Florida will implement the following GASB Statements for the fiscal year ending June 30, 2025:

**GASB Statement No. 102, Certain Risk Disclosures**  
(Issued 12/23) (Effective: FY 2025)

<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.