

GASB Statements That Have Been Effective For at Least 5 Years As of December 31, 2012		
#	GASB Statement	Status¹
1	Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide	
2	Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457	Reviewed by the Board and superseded by Statement 32
3	Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements	Reexamination project—amended by Statement 40
4	Applicability of FASB Statement No. 87, "Employers' Accounting for Pensions," to State and Local Governmental Employers	Superseded by Statement 27
5	Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Governmental Employers	Reviewed by the Board and superseded by Statements 25 and 27
6	Accounting and Financial Reporting for Special Assessments	Reviewed during Statements 33 and 34
7	Advance Refundings Resulting in Defeasance of Debt	Guidance applied in Statement 23
8	Applicability of FASB Statement No. 93, "Recognition of Depreciation by Not-for-Profit Organizations," to Certain State and Local Governmental Entities	Superseded by Statement 35
9	Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting	Reviewed by the Board and amended by Statement 34
10	Accounting and Financial Reporting for Risk Financing and Related Insurance Issues	Reviewed by the Board and amended by Statements 30 and 66
11	Measurement Focus and Basis of Accounting—Governmental Fund Operating Statements	Superseded by Statement 34
12	Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers	Superseded by Statement 45
13	Accounting for Operating Leases with Scheduled Rent Increases	Reexamination project—research agenda
14	The Financial Reporting Entity	Reviewed by the Board and amended by Statement 61

¹ Statements that have been superseded, significantly amended, or substantively reviewed as part of the GASB standards-setting process.

#	GASB Statement	Status
15	Governmental College and University Accounting and Financial Reporting Models	Superseded by Statement 34
16	Accounting for Compensated Absences	
17	Measurement Focus and Basis of Accounting—Governmental Fund Operating Statements: Amendment of the Effective Dates of GASB Statement No. 11 and Related Statements	Amended by Statement 34
18	Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs	
19	Governmental College and University Omnibus Statement (an amendment of GASB Statements No. 10 and 15)	Superseded by Statement 35
20	Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting	Superseded by Statement 62
21	Accounting for Escheat Property	Amended by Statements 34 and 37
22	Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds	Superseded by Statement 33
23	Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities	
24	Accounting and Financial Reporting for Certain Grants and Other Financial Assistance	
25	Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans	Amended by Statement 67
26	Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans	Superseded by Statement 43
27	Accounting for Pensions by State and Local Governmental Employers	Amended by Statement 68
28	Accounting and Financial Reporting for Securities Lending Transactions	
29	The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities	Amended by Statements 34 and 62
30	Risk Financing Omnibus	
31	Accounting and Financial Reporting for Certain Investments and for External Investment Pools	Amended by Statement 59
32	Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	
33	Accounting and Financial Reporting for Nonexchange Transactions	Amended by Statement 36
34	Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments	Amended by Statements 37, 41, 46, 54, and 63

Attachment C

#	GASB Statement	Status
35	Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities	Amended by Statement 37
36	Recipient Reporting for Certain Shared Nonexchange Revenues	
37	Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus	
38	Certain Financial Statement Note Disclosures	
39	Determining Whether Certain Organizations Are Component Units	
40	Deposit and Investment Risk Disclosures (an amendment of GASB Statement No. 3)	Amended by Statement 59
41	Budgetary Comparison Schedules—Perspective Differences (an amendment of GASB Statement No. 34)	
42	Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries	Amended by Statement 51
44	Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)	Amended by Statement 54
46	Net Assets Restricted by Enabling Legislation (an amendment of GASB Statement No. 34)	
47	Accounting for Termination Benefits	
48	Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues	Amended by Statement 65
49	Accounting and Financial Reporting for Pollution Remediation Obligations	

GASB Statements That Have Not Been Effective For at Least Five Years As of December 31, 2012		
#	GASB Statement	Status
43	Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	Amended by Statement 57— Reexamination project—current technical agenda as a result of pension reexamination project
45	Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions	Amended by Statement 57— Reexamination project—current technical agenda as a result of pension reexamination project
49	Accounting and Financial Reporting for Pollution Remediation Obligations	
50	Pension Disclosures (an amendment of GASB Statements No. 25 and No. 27)	
51	Accounting and Financial Reporting for Intangible Assets	
52	Land and Other Real Estate Held as Investments by Endowments	
53	Accounting and Financial Reporting for Derivative Instruments	Amended by Statements 59 and 64
54	Fund Balance Reporting and Governmental Fund Type Definitions	
55	The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments	Amended by Statement 62— Reexamination project—research agenda
56	Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards	Amended by Statement 62
57	OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans	
58	Accounting and Financial Reporting for Chapter 9 Bankruptcies	
59	Financial Instruments Omnibus	
60	Accounting and Financial Reporting for Service Concession Arrangements	
61	The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34	
62	Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements	Amended by Statements 65 and 67

#	GASB Statement	Status
63	Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position	
64	Derivative Instruments: Application of Hedge Accounting Termination Provisions	

#	NCGA Statements	Status
1	Governmental Accounting and Financial Reporting Principles	Amended by Statements 34, 54, and 63
2	Grant, Entitlement, and Shared Revenue Accounting by State and Local Governments	Superseded by Statements 33 and 34
3	Defining the Governmental Reporting Entity	Superseded by Statement 14
4	Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences	Amended by Statements 10 and 34
5	Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments	Amended by Statements 13, 60, and 62
6	Pension Accounting and Financial Reporting: Public Employee Retirement Systems and State and Local Government Employers	Superseded by Statements 25 and 27
7	Financial Reporting for Component Units within the Governmental Reporting Entity	Superseded by Statement 14

#	GASB Interpretations²	Status
1	Demand Bonds Issued by State and Local Governmental Entities (an Interpretation of NCGA Interpretation 9)	Reexamined as research project with conclusion that no changes were necessary at this time.
2	Disclosure of Conduit Debt Obligations (an interpretation of NCGA Statement 1)	
3	Financial Reporting for Reverse Repurchase Agreements (an interpretation of GASB Statement No. 3)	
4	Accounting and Financial Reporting for Capitalization Contributions to Public Entity Risk Pools (an interpretation of GASB Statements No. 10 and 14)	

² All GASB Interpretations have been effective for at least five years.

#	GASB Interpretations	Status
5	Property Tax Revenue Recognition in Governmental Funds (an interpretation of NCGA Statement 1 and an amendment of NCGA Interpretation 3)	
6	Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements (an interpretation of NCGA Statements 1, 4, and 5; NCGA Interpretation 8; and GASB Statements No. 10, 16, and 18)	

#	NCGA Interpretations	Status
1	GAAFR and the AICPA Audit Guide	Superseded by NCGA Statement 1
2	Segment Information for Enterprise Funds	Superseded by Statement 34
3	Revenue Recognition—Property Taxes	Amended by Statement 33
4	Accounting and Financial Reporting for Public Employee Retirement Systems and Pension Trust Funds	Superseded by NCGA Statement 6
5	Authoritative Status of Governmental Accounting, Auditing, and Financial Reporting (1968)	Superseded by Statement 34
6	Notes to the Financial Statements Disclosure	Amended by Statement 38
7	Clarification as to the Application of the Criteria in NCGA Statement 3, "Defining the Governmental Reporting Entity"	Superseded by Statement 14
8	Certain Pension Matters	Superseded by Statements 27 and 47
9	Certain Fund Classifications and Balance Sheet Accounts	Amended by Statements 23 and 34
10	State and Local Government Budgetary Reporting	Amended by Statement 34
11	Claim and Judgment Transactions for Governmental Funds	Superseded by Statement 10