

**GASAC Priorities for the GASB's Technical Plan**

<b>Project</b>	<b>Current Status</b>	<b>Rank</b>
Electronic Financial Reporting	Research Project	_____
Fiduciary Responsibilities	Research Project	_____
Leases	Research Project	_____
Tax Abatement Disclosures	Research Project	_____
Asset Retirement Obligations	Potential Project	_____
Equity Interests in Component Units	Potential Project	_____
Exchange-like Revenues	Potential Project	_____
Financial Performance Measurements	Potential Project	_____
Financial Transactions with Characteristics of Both Loans and Grants	Potential Project	_____
Impairments of Assets Other Than Capital Assets	Potential Project	_____
In-Kind Contributions	Potential Project	_____
Interim Financial Report	Potential Project	_____
Irrevocable Charitable Trusts	Potential Project	_____
Popular Reporting	Potential Project	_____
Present Value	Potential Project	_____
Preservation Method	Potential Project	_____
Reporting Unit Presentations	Potential Project	_____
Accounting for Prior-Period Adjustments, Accounting Changes...-Statement 62	Potential Reexamination Project	_____
Asset Impairment-Statement 42	Potential Reexamination Project	_____
Blending Requirements for Certain Business-Type Activities-Statements 14 and 61	Potential Reexamination Project	_____
Capitalization of Interest Costs-Statement 62	Potential Reexamination Project	_____
Compensated Absences-Statement 16	Potential Reexamination Project	_____
Conduit Debt-Interpretation 2	Potential Reexamination Project	_____
Costs and Initial Rental Operations of Real Estate-Statement 62	Potential Reexamination Project	_____
Debt Refundings and Other Extinguishments of Debt-Statements 7, 23, and 62	Potential Reexamination Project	_____
Deferred Compensation Plans-Statement 32	Potential Reexamination Project	_____
Escheat Property-Statement 21	Potential Reexamination Project	_____
Financial Reporting Model-Statements 34, 35, and 37	Potential Reexamination Project	_____
Inventory-Statement 62	Potential Reexamination Project	_____
Landfills-Statement 19	Potential Reexamination Project	_____
Nonexchange Transactions-Statements 33 and 36	Potential Reexamination Project	_____
Nonmonetary Transactions-Statement 62	Potential Reexamination Project	_____
Note Disclosures-Statements 38 and 40	Potential Reexamination Project	_____
Pollution Remediation Obligations-Statement 49	Potential Reexamination Project	_____
Regulated Operations-Statement 62	Potential Reexamination Project	_____
Research and Development-Statement 62	Potential Reexamination Project	_____
Revenue Recognition: Exchange Transactions-Statement 62	Potential Reexamination Project	_____
Right of Offset-Statement 62	Potential Reexamination Project	_____
Risk Financing-Statements 10 and 30 and Interpretation 4	Potential Reexamination Project	_____
Sales & Pledges of Receivables & Future Revenues-Statement 48	Potential Reexamination Project	_____
Sales of Real Estate-Statement 62	Potential Reexamination Project	_____
Securities Lending & Reverse Repurchase Agreements-Statement 28 & Interpretation 3	Potential Reexamination Project	_____
Statistical Section-Statement 44	Potential Reexamination Project	_____
Termination Benefits-Statement 47	Potential Reexamination Project	_____
Troubled Debt Restructurings-Statement 62	Potential Reexamination Project	_____

**Classifications**

High priority (H)—please classify no more than 6 projects in this category

Medium priority (M)—please classify no more than 6 projects in this category

Low priority (leave blank)—everything not classified as H or M

