

**Standard Implementation Date Changes:
GASB 87 - Leases and
GASB 84 - Fiduciary Activities**

In response to wide-spread closures and operational interruptions, GASB is considering delaying effective dates for some statements and implementation guides. This would impact the implementation dates of the much anticipated GASB Statement 87, Leases and GASB Statement 84, Fiduciary Activities. Currently, these statements would be effective for reporting periods beginning on or after June 15, 2018. An exposure draft is expected in April with finalized guidance issued in May 2020.

For more COVID-19 resources for governments, please visit our [AEM COVID-19 Resource Center](#).