

GASB Reporting Model
Accounting Standards Change Timetable
March 19, 2002

Accounting Standard	First Reading	Second Reading	Third Reading	Assignments
<i>Standard #1: Basic Accounting & Reporting Structure</i>	Winter 2001 Approved			Issued 03/12/01
<i>Standard #2: Reporting Tuition & Fee Revenue</i>	Spring 2001	Fall 2001 Approved		ISSUED 02/02/02
<i>Standard #3: Recording & Rprtn of Indirect (Facilities & Admin.) Cost Revenues of Sponsored Programs</i>	Winter 2001 Approved			Issued 03/12/01
<i>Standard #5: Capital Asset Reporting</i>	Winter 2001 Approved			Issued 5/1/01
<i>Standard #7: Cash & Investments</i>	Winter 2001	Spring 2001	Fall 2001 Approved	ISSUED 02/02/02
<i>Standard #9: State Appropriations</i>	Winter 2001	Spring 2001, Approved		Issued 10/16/01
<i>Standard #11: Reporting Internal Service Center Activity</i>	Spring 2001 Approved			Issued 10/16/01
<i>Standard #12: College Work Study Program</i>	Winter 2001 Approved			Issued 03/12/01
<i>Standard #18: Compensated Absences for Annual & Sick Leave</i>	Spring 2001	Fall 2001 Approved		ISSUED 02/02/02
<i>Standard #8: Reporting Student Financial Aid & Scholarship Allowances</i>	Spring 2001	Fall 2001	Winter 2002 APPROVED	Scholarship Allowance Subcommittee
<i>Standard #17: Financial Statement Presentation</i>	Spring 2001	Fall 2001	Winter 2002 APPROVED	Consultant
<i>Standard #13: Financial Statement Disclosures</i>	Fall 2001	Winter 2002	Spring 2002	MD&A/Notes Subcommittee
<i>Standard #10: Accounting for Plant Fund Debt</i>	Fall 2001	Winter 2002 DELETED		Consultant
<i>Standard #15: Early Extinguishment of Debt</i>	Fall 2001	Winter 2002 DELETED		Consultant
<i>Standard #20: Accounting for Self-Insurance</i>	Fall 2001	Winter 2002 DELETED		Consultant
<i>Standard #4: Non-exchange Transactions</i>	No change necessary			
<i>Standard #14: Reporting & Disclosures of Related Foundations & Corporations</i>	No change necessary			
<i>Standard #6: Blank</i>				
<i>Standard #16: Blank</i>				
<i>Standard #19: Blank</i>				