Project and Objective	FY2011	FY2012	FY2013	FY2014	FY2015 – and Later
Natural Resources Consider implementation guidance and recognition requirements for information reported during experimental period as RSI	Final SFFAS & Technical Bulletin Issued	Implementation Guidance as Needed	[Period of experimentation FY13-FY15]		Begin Review to Reclassify Information
The Federal Entity Consider what organizations and relationships should be included in federal entity reports and how information is to be presented	Deliberations	Develop and Issue Exposure Draft	Finalize Standards	Implementation Guidance as Needed	
Deferred Maintenance & Repairs	Develop and Issue Exposure Draft	Finalize Standards	Implementation Guidance as Needed		
Asset Impairment Provide for recognition of losses arising from partial impairment of assets continuing in service	Review Draft Exposure Draft	Develop and Issue Exposure Draft	Finalize Standards	Implementation Guidance as Needed	
Financial Reporting Model Consider whether the existing model meets user needs and reporting objectives	Begin Component Entity Phase and Continue Government-wide Phase	Consider Options and Results of Pilots led by CFO Council	Develop and Issue Exposure Draft	Finalize Standards	

Projects Beginning FY2011 or Later					
Project and Objective	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015 and Later**
Leases Evaluate existing standards to improve comparability and completeness of reporting	Develop Project Plan and Begin Research	Research Issues	Develop and Issue Exposure Draft	Public Hearing and Redeliberate	Finalize Standards
Risk Assumed Develop standards so that information about risks assumed by the federal government and their potential financial impacts are available	Develop Project Plan and Begin Research	Develop Issues and Options	Develop and Issue Exposure Draft	Public Hearing and Redeliberate Finalize Standards	Implemen-tation Guidance as Needed
Investments in non-federal securities Consider how the financial effects of such investments should be measured, recognized, and reported	Develop Project Plan	Begin Research and Develop Exposure Draft	Finalize and Issue Exposure Draft	Finalize Standards	
Public Private Partnerships Consider how financial reporting objectives are met with regard to public private partnerships		Preliminary Research		Develop Project Plan and Begin Research	Develop and Issue Exposure Draft