



Leases Implementation Task Force – Agenda
January 28, 2020; 1:30 PM – 3:00 PM (ET)
Conference line **1-866-795-9018**; Passcode **19366177#**

1. Welcome, overview of meeting objectives, project status and timelines

1:30 – 1:45

- ❖ SFFAS 54 deferral ED – comments due January 31, 2020
 - ❖ Software licenses working group update
 - ❖ Review updated project plan
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2. Task force discussion of draft implementation guidance – scope/definitions topic area

1:45 – 2:30

- ❖ Discussions of proposed questions and answers
 - ❖ Any implementation issues missing under this topic area? Concerns?
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3. Next steps

2:30 – 3:00

- ❖ Next meeting: Tuesday, March 31, 2020, 1:30 PM – 3:30 PM
 - ❖ Next topic areas (projected):
 - Lease Term
 - Short-Term Leases
 - Contracts or Agreements that Transfer Ownership ..
 - Intragovernmental Leases
 - ❖ FASAB February meeting – discussing SFFAS 54 deferral ED comment letters
 - ❖ AAPC May meeting – discussing working draft of implementation guidance topic areas that are sufficiently complete
 - ❖ Questions?
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Attachment 1 – Updated project plan

Attachment 2 – Working draft of implementation guidance – scope/definitions topic area

Attachment 3 – Consolidated analysis of task-force-identified implementation question candidates

Reference [SFFAS 54, Leases](#)

Material [GASB Statement No. 87, Leases](#)

Hyperlinks: [GASB Implementation Guide 2019-3](#)

To keep the meeting on schedule, staff may tee up discussions by calling on members who provided insightful responses in advance. Staff will ask these members to share their observations before opening up the floor to others. Time will be carefully managed; there may be hard stops to stay on time (within 1-2 minutes of schedule).