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Highlights of the new eGAAFR:

Updated to incorporate all new authoritative guidance through GASB Statement No. 97, and GASB's Implementation Guide updates through June 30, 2021.

Enhanced anticipation notes (RANs, TANs, and BANs) discussion in Chapter 12 – Asset and Liability Recognition and Measurement in Governmental Funds and added Illustrative journal entries for issuance and refunding of bond anticipation note.

Revamped Chapter 20 – Postemployment Benefits:

- Topics reorganized to reflect the various types of postemployment benefit plans.
- Relocated and expanded note disclosure content to include all requirements for all types of trusted defined benefit plans, all non-trusted defined benefit and defined contribution plans, and nonemployer contributors.
- Added accounting and financial reporting for nongovernmental cost-sharing pension plans.

Added a new Chapter 27, with expanded discussion of accounting for leases, PPPs, and SBITAs, including determining the terms (length) of the agreements and measuring assets, liabilities, deferred inflows and outflows of resources, and inflows and outflows of resources recognized for each type of arrangement.

Incorporated detailed note disclosure requirements for:

- Subscription-based information technology arrangements (SBITAs)
- Public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs)
- In-substance defeasances of debt using only existing resources, and
- Minority-share asset retirement obligations.

Expanded discussion of note disclosure and actuarial section requirements for reporting by pension and OPEB plans.

Provided guidance for governments transitioning their reference rate(s) from an interbank offering rate, including LIBOR based on GASB Statement No. 93.

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The new electronic *GAAFR* has been updated to incorporate all new authoritative guidance through GASB Statement No. 97, and GASB's Implementation Guide updates through June 30, 2021, and much more. Note: All current *GAAFR Plus* subscribers will receive the publication as part of their subscription. Not a *GAAFR Plus* subscriber? Pre-order by December 31 and receive a four-month trial to *GAAFR Plus*.

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