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Below is a list of finalized upcoming significant GAAP guidance that are not yet in effect as of June 11, 2022 or are in the process of adoption by Companies. It does not contain all Accounting Standard Updates (ASUs) that have been issued. If you have any questions about these upcoming guidance, please contact your CPA at Larson & Company.

Upcoming Significant GAAP Accounting Pronouncements			
ASU 2016-02 and ASU 2019-10	Leases (Topic 842)	In March of 2016, the FASB issued Accounting Standards Update 2016-02, Leases, which requires all leases that have a term of more than 12 months to be recopilized as useds and liabilities on the balance sheet at inception. A lesser would recopilize a lease liability to make lease payments ower to a basing highling mail a benefit for the right to use the leased acatis sheet (to make measurement, and presentation of expenses and cash flows arising from a lease by a lessee would depend on whether the lessee is expected to consume of than an insignificant portion of the economic benefits embedded in the underlying asset. In November 2019, FASB issued AGU 2019-10 which effective defers the date of implementation for this guidance.	Public - for fiscal years beginning after December 15, 2018. Public NP entities not yet issued their statements adopting AXC 842 - fiscal years beginning after December 15, 2019 Private - for fiscal years beginning after December 15, 2021 (Amended by ASU 2020-05)
ASU 2016-13 and ASU 2019-10	Financial Instruments - Credit Losses (Topic 326)	In June of 2015, the FASB issued Accounting Standards Update 2016-13, Financial Instruments – Credit Losses, which requires a financial asset (or a group of financial asset) messured at amotited cost basis to be presented at the net amount expected to be collected. In November 2019, FASB issued ASI 2019-10 bin effective defers that deal of Implementation for this patience. This requirement eliminates the probable initial recognition threshold in current GAP which has delayed recognition of credit losses until the loss was probable. Instead, then vertaments will be myrchare price ratio that presented as an alloance rather than as a write-down. Initial allowance for credit losses and earlot the purchase price rather than reported as a credit losses are unable for a state of the presented as an alloance rather than as a write-down. Initial allowance for credit losses and earlot the purchase price rather than reported as a credit losses are unable of allowance for credit losses and earlot the purchase price rather than reported as a credit losses present subscenario that allowance for credit losses and earlot englishes reflecting these improvements in current period earnings.	Public, excluding entities eligible to be SRCs as defined by the SEC - for fical years beginning after December 15, 2019. Private and others - for fiscal years beginning after December 15, 2022.
ASU 2017-04	Goodwill and Other (Topic 350)	In January 2017, the FASB issued Accounting Standards Update 2017-04, Intrangibles – Goodwill and Other (Topic 300). This eliminated Step 2 of goodwill impairment tenting, which had required an entity to calculate the implied fair value of goodwill by assigning the fair value of a reporting unit of all of assets and tablifies as if the reporting entity had been acquired in a business combination. Instead, an entity will merely compare the entity's fair value with its carrying value.	Public - for fiscal years beginning after December 15, 2020. Private - for fiscal years beginning after December 15, 2021.
ASU 2018-01	Leases (Topic 842)	In January 2018, FASB issued Accounting Standards Update 2018-01, which allows an optional transition practical expedient to not evaluate for the implementation of ASJ 2016-02 (which introduced Topic 840), when wristing or expired lund essements that were not provinsity accounted for a lease under the current lease guidance in Topic 840. Once an entity dost Topic 841, should apply that Topic prospectively to all new (or modified) land essements to determine whether the arrangement should be accounted for as a lease.	Public - For fiscal years beginning after December 15, 2018. Public NP entities not yet issued their statements adopting ACS 824 - fiscal years beginning after December 15, 2019 Private - for fiscal years beginning after December 15, 2021 (Amended by ASU 2020-05)

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ASU 2018-11	Leases (Topic 842)	In July 2018, FXB issued Accounting Standards Update 2018 11, Lesses (Trojici R21), which provides entities with an additional (and soptimal) transition method to adopt then we kases standard Lunder this method, and entity instity applies there we kases standard Lunder this method, and entity instity applies there we kases standard Lunder this method, and entity instity applies there we kases standard Lunder this method, and entity instity applies the period of adoption. Consequently, the prior comparative periods financials will remember the same as these periodsuly resulted. Robinstitutes that provide the disclosures that were previously required. Additionally, this quark constraints periods the same standard and the same standard and the additional transition method must provide the disclosures that were previously required. Additionally, this quark constraints of the same standard and the same standard and the additional transition method must be additional to the top compare the additional transition method must be additionally this quark constraints of the non-testes comparents (1) paids state to the standard of the fields and entities components 1. The times comparents and, immuse Lu accounts for the top comparents as a topic environment are met: 2. The testes component, if accounted for under the environment guarkative (1) and associated lass component are the same. 2. The testes component, if accounted for the top environment, if accounted for the provide the fields and environment are the same. Additional disclosures are required if entity is electing this practical expedient.	Public - For Bical years beginning after December 15, 2018. Public NP entities not yet issued that 'statements adopting ASC 325. "Acta years beginning after December 15, 2019 2021 (Amended by ASU 2020-05) 2021 (Amended by ASU 2020-05)
ASU 2019-12, ASU 2019-09, and ASU 2020-11	Financial Services - Insurance (Popl: 944)	In August 2018, FASB issued Accounting Standards Update 2018-12, Financial Services - Insurance (Topic 844), which provides new updates to accounting treatment of the benefit kability estimate, amontation of deferred acquisition costs, and disclosure requirements of mig-duration insurance contracts. In the numerica active is in November 2019, ASB and ASD 2019 Gold while Hefscher defers the date disclosure contracts for the same contracts. The numerica active is in November 2019, ASB and ASD 2019 Gold while Hefscher defers the date activation and premise contracts. In the requirements the same contract were periodically for their pacing base provides in their sa hange, update the assumptions used to messure call flows at least annually and [2] update the discount rate assumption at each reporting date. The provision for risk of adverse division and premise medicines (or loss receiption) testing even eliminated. Changes of the labidly due to update assist how assumptions vs. updating discount rate assumption is required to be either in net income or other comprehensive income, respectively. The amendments along english that maximises the use of observable market inputs instad of using an underavable discount rate (a rate advertism) and premiser that maximises the use of observable market inputs instad of using an underavable discount rate (a rate advertism) alternative copion of using an insurance extra that count comprehensive income. 3. Amonttation methods of deferred acquisition costs in required to the amonttee of a discrubale that adverted in a subject to an impairment test. 4. Disclosure non-versite: Numerica endly discrub is now simplified to be amonttee of a subscript the adverted in adverted in the subscript of the respected of endly testing and binnes of the labidity for the expected test on adjects the migration sub adverted individue and a the subscript the subscript that is usanged on the expected defined acquisition costs in required than in surance endly discound how to adject the sub	Public - for fiscal years beginning after December 15, 2021. Public - for fiscal years beginning after December 15, 2024.

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SU 2018-14	Compensation - Retirement Benefits - Defined Benefit Plans -	In August 2018, FASB issued Accounting Standards Update 2018-14, Compensation - Retirement Benefits - Defined Benefit Plans - General (Topic 715-20), and modifies certain disclosure requirements for entities with defined benefit plans. These changes include:	Public - for fiscal years beginning after December 15, 2020.
	General (Topic 715-20)	Topic 713-20, and mountes certain disclosure requirements for enables with defined benefit plans. These changes include:	2020. Private - for fiscal years beginning after December 15,
	deneral (ropic /13-20)	- Removal of:	2021.
		 The amounts in accumulated other comprehensive income expected to be recognized as components of net periodic benefit cost over 	
		the next fiscal year.	
		(2) The amount and timing of plan assets expected to be returned to the employer.	
		(3) The disclosures related to the June 2001 amendments to the Japanese Welfare Pension Insurance Law.	
		(4) Related party disclosures about the amount of future annual benefits covered by insurance and annuity contracts and significant	
		transactions between the employer or related parties and the plan.	
		(5) For nonpublic entities, the reconciliation of the opening balances to the closing balances of plan assets measured on a recurring basis	
		(a) to hamplaise charge and the recommendation of the opening obtained to grant and the required to disclose separately the amounts of transfers into and in Level 3 of the fair value hierarchy. However, nonpublic entities will be required to disclose separately the amounts of transfers into and	
		out of Level 3 of the fair value hierarchy and purchases of Level 3 plan assets.	
		(6) For public entities, the effects of a one-percentage-point change in assumed health care cost trend rates on the (a) aggregate of the	
		service and interest cost components of net periodic benefit costs and (b) benefit obligation for postretirement health care benefits.	
	1	 Modified the guidance to clarify that the following information for defined benefit plans should be disclosed: 	
	1	(1) The projected benefit obligation (PBO) and fair value of plan assets for plans with PBOs in excess of plan assets.	1
		(2) The accumulated benefit obligation (ABO) and fair value of plan assets for plans with ABOs in excess of plan assets.	
	1	- Added the following disclosures:	
		 The weighted-average interest crediting rates for cash balance plans and other plans with promised interest crediting rates. 	
		(2) An explanation of the reasons for significant gains and losses related to changes in the benefit obligation for the period.	
SU 2018-20	Leases (Topic 842)	in December 2018, FASB issued Accounting Standards Update 2018-20, Leases (Topic 842), by providing additional guidance to	Public - for fiscal years beginning after December 15,
SU 2018-20	Leases (Topic 842)	stakeholders in implementing ASU 2016-02. This ASU provides the following guidance:	2018.
SU 2018-20	Leases (Topic 842)	stakeholders in implementing ASU 2016-02. This ASU provides the following guidance: 1. Sales Taxes and Other Similar Taxes Collected from Lessees - permit lessors, as an accounting policy election, to not evaluate whether	2018. Public NFP entities not yet issued their statements
SU 2018-20	Leases (Topic 842)	stakeholders in implementing ASU 2016-02. This ASU provides the following guidance: 1. Sales Taxes and Other Similiar Taxes Collected from Lessees - permit lessors, as an accounting policy election, to not evaluate whether certain sules taxes and other similar taxes are lessor costs (as described in paragraph 842-10-15-30(b)) or lessee costs. Instead, those	2018. Public NFP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb
SU 2018-20	Leases (Topic 842)	stakeholders in implementing ADJ 2016-02. This AJJ provides the following guidance: 1. Stair Taxes and OHME Similar Taxes Califected from Lesses – permit lessors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes are lessor costs (as described in paragraph 842-20 55-300)) or lesse costs. Intradet, those lessors will account for tobas costs as if they are lesses costs. Consequently, a less om making this decision will account becaute from the	2018. Public NFP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb 15, 2019
SU 2018-20	Lesses (Topic 842)	stakeholders in implementing A03 2016-02. This A3J provides the following guidance: 1. Safet Taxes and Other Similar Taxes Collected from Lesses: primit issurs, as in accounting policy election, to not evaluate whether retarian alset taxes and other similar taxes are lessor costs (as described in pangraph 842-10-15-30(b)) or lesse costs. Instead, those lessors will account for those costs as if they are lesses costs. Consequently, a lessor making this election will exclude from the consideration in the contrast and from what be payments not include in the constration in the contrast collections from these consideration in the contrast collection simple payments not include in the constration in the contrast collections from tesses of	2018. Public NFP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb 15, 2019 Private - for fiscal years beginning after December 15,
SU 2018-20	Leases (Topic 842)	stakeholders in implementing ADJ 2016-02. The AJJ provides the following guidance: 1. Stair Taxes and OHME Similar Taxes Califected from Lesses – permit lessors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes are lessor costs (as described in paragraph 82-20-15-30(b)) or lesse costs. Intrated, those lesson will account for tonse costs as if they are lesses costs. Consequently, a lessor making the declon onlike sculade from these consideration in the contract and from variable payments not included in the consideration in the contract all collectors from lessees of taxes within the scoor of the election and will provide certain disclosures.	2018. Public NFP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb 15, 2019
SU 2018-20	Leases (Topic 842)	stakeholders in implementing AQU 2016-02. This AQU provides the following guidance: 1. StakeT acess and DMM Smiller Taxes Callected from Lessers - pmmil Essors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes tare lessor costs (as described in paragraph 842-10-15-30(b)) or lessee costs. Instead, those lessons will account for thores costs as if they are lessee costs. Consequently, a lesson making this election will exclude from the consideration in the contract and from while paramets not included in the constraction in the contract costs costs taxes within the scope of the election and will provide certain disclosure. 2. Certain Lessor Costs - require lessons to exclude from variable parments, and therefore revenue, lessor costs paid by lessees directly to	2018. Public NFP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb 15, 2019 Private - for fiscal years beginning after December 15,
5U 2018-20	Leases (Topic 842)	stakeholders in implementing ADJ 2016-02. The AJJ provides the following guidance: 1. StakeT aces and OHME similar Tases Califected from Lesses – permit lessors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes are lessor costs (as described in paragraph 82-20-15-30(b)) or lesse costs. Intrade, those lesson will account for tobas costs as if they are lesses costs. Consequently, a lessor making the decloan off we clude from the consideration in the contract and from variable payments not included in the consideration in the contract all collections from lesses of Lase within the scope of the election and will provide certain devications. 2. Cartain Lessor Costs - require lessors to exclude from variable payments, and therefore revenue, lessor costs paid by lesses and rehumskeet by the lessor and rehumskeet by the les	2018. Public NPP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb 15, 2019 Private - for fiscal years beginning after December 15,
5U 2018-20	Leases (Topic 842)	stateholders in implementing AUJ 2016-02. The AJB provides the following guidance: 1. State Taxes and OHME similar Taxes callected from Lesses – permit lessors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes are lessor costs (as described in paragraph 842-10-15-100)) or lesse costs. Intracted, those lesson will account for those costs and intrave lesses costs. Consequently, a less constanting policy election, to not evaluate whether costs and the cost and costs and from windle parameters not included in the consideration in the contract and collections from lesses of costs and costs and costs and costs and costs and the costs and the parameters of the costs and costs and costs and the costs and the second end of the costs and costs and costs and the costs and costs and the costs and costs and costs and costs and costs and the costs and costs and the costs and cost	2018. Public NPP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Deceml 15, 2019 Private - for fiscal years beginning after December 15,
u 2018-20	Leases (Topic 842)	stakeholders in implementing AU3 2016-02. This AU3 provides the following guidance: 1. StakeT taxes and OHME similar Taxes Califected from Lesses – permit lessors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes are lessor costs (as described in paragraph 82-20-53-50(b)) or lesse costs. Inteade, those lesson will account for tobas costs as if they are lesses costs. Consequently, a lessor making the decloral mile sculude from the consideration in the contract and from variable payments not included in the consideration in the contract all collections from lesses of taxes within the scoor of the election and will provide certain disolaruer. 2. Cartain Lessor Casts - require lessons to exclude from variable payments, and therefore revenue, lessor costs paid by lesses directly to thing parties. However, costs exclude from the consideration at contract that are pough by the lessor and rehumsled by the lesson and rehumsled by the should be treated as variable payments, and thus returned. 3. Variable "Agaments for Contracts with less and Mondesse components - lessors should allocate certain variable payments to the lesses	2018. Public NPP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Deceml 15, 2019 Private - for fiscal years beginning after December 15,
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u 2018-20	Lesses (Topic 642)	stakeholders in implementing AU3 2016-02. The AU3 provides the following guidance: 1. Sales Taxes and OHMS Similar Taxes Caleted from Lesses – permit lessors, as an accounting policy election, to not evaluate whether certain sales taxes and other similar taxes are lessor costs (as described in paragraph 82-10-15-300)) or lesse costs. Intraste, those lesson will account for those costs as if they are lesses costs. Costsequently, a less company that the deformation the consideration in the contract and from variable parments not included in the consideration in the contract all collections from lesses of the same state of the election and the provide certain disclowers. 2. A private lessor Costs - variable parameters not included in the consideration in the contract all collections from lesses of the variable parameters and the same taxes of the same state of the same state of the same state of the variable parameters and the same taxes of the same state of the sa	2018. Public NPP entities not yet issued their statements adopting ASC 842 - fiscal years beginning after Decemb 15, 2019 Private - for fiscal years beginning after December 15,





Lanson (Tania 843)	to March 2010 EACD issued Association Standards Hadate 2010 01 Lanses (Table 242), bu association additional antidance to stational date	Public for fiscal mars beginning ofter December 15
Lesses (Topic 842)	In implementing ASU 2016-02. This ASU provides the following guidance. Table Yalva of the underhing assets years that are non-multiturers or dealers - similar to previous guidance Topic 840, guidance provides explicit exception for itsuors who are not manufacturers or dealers (generally financial institutions and captive finance companie) to utilize underhing asset's cost, reflexing any volume or trade discounts that may apply, as the fair value of the leased property, nowers, if significant the layese between the acquisition of the underlying asset and lease commensement, those lessons will be required to apply the definition of fair value (est price) in Topic 820. 2. Percentation of the Sattement OLGAN How- lessons that are depository and lending institutions within the scope of Topic 942 will present all "principal payments received under leases" within investing activities. 3. Transition Discourse Related Topic 252, Alcounting Changes and Error Cerrections - provides explicit exception for Companies	Public - for fical years beginning after December 15, 2018. Public NPT entities not yet issued their statements adopting ASC 82-Calci years beginning after December 15, 2019 Public - for fical years beginning after December 15, 2021 (Amended by ASU 2020-05)
	from applying paragraph 250-10-50-3, which requires entities to provide in the fiscal year in which a new accounting principle is adopted the identical disclosures for interim periods after the date of adoption.	
Reference Rate Reform (Topic 848)	In March 2020, FASB issued Accounting Standards Update 2020-04, Reference Rate Reform (Topic 848), which provided optional expedients and exceptions for applying GAAP to contract, hedging relationships, and other transactions affected by UBOR reference tate enderma site. BioR sequences to discontinue in the future. These practical expedients by top darking these contracts that change their should be considered on a prospective basis. The expedients and exception provided by the summitments do not apply to contract should be considered on a prospective basis. The expedients and exception provided by the summitments do not apply to contract and hedging and hedging relationships entred into or evaluated after Docement 21, 2022, except to hedging relationships existing as of December 31, 2022, that an entity has elected certain optional expedients for and that are retained through the end of the hedging relationships.	For all entities as of March 12, 2020 through December 11, 2022.
Debt Debt with Conversion and Other Options (Subtopic 470-20) and Derivates and Hedging: -Contracts in Entity's Own Equity (Subtopic 815-40)	In August 2020, (456 issued 450 2020) 66 bet – Detwin () commonitor and Other points () descript 400 2019 and Derivates and Indegring Construct in citrally. Der drayly () Solarde 25: 400, () to this available of definition complexister related to the incomment debi instruments, derivatives for contracts in an eratify's care equity, and current IDS guidance surrounding such embedded instruments the standard effectively eliminates certain is paration models from Subject 470-20, (abc). Debi whiti Conversion and Other Options, for convertible instruments, instead, the embedded conversion features no longer are separated from the host contract for convertible instruments with conversion features that are not required to be accounted for a separated from the host contract for convertible or that do not result in substantial premium accounted for a spaid-in capital. This amendment also eliminates derivatives scope exception for contracts in an entity's own equity to reduce form over-substance-based accounting conclusions.	Poblic - for flical years beginning after December 15, 2021 Private - for fiscal years beginning after December 15, 2023.
Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Pofit Entities for Contributed Nonfinancial Assets	In September 2020, FASB issued ASU 2020-07, Nor5/e-Porpfit Entitles (Track 2058): Presentation and Disclosures by Nor5/e-Porpfit Entitles) Contributed Montfinancial Acades, which provides requirements for cleaner francial information about important norcash contributions and antities and other nor6-for profit organizations receive known as gfls-in-kind (GIKs). The standard requires contributed nonfinancial assets be presented as a separate line in the statement of activities, separate from contributions of cash or other financial assets. The standard about provides additional qualitative devices requirements regarding the policies, categories, uses, and valuation techniques employed for such nonfinancial assets received.	Effective for all entities after June 15, 2021.
Leases (Topic 842)	In July 2021, FX83 issued X52 2021; 65, <i>Letters [Topic R42]</i> , which requires lessons to classify and account for a lene with variable lesse payments that ido not depend on a reference index or a rate as an operating lesse if both of the following criteria are met: 1. The lesse would have been classified as a sale-type lesse or a direct financing lesse in accordance with the classification criteria in paragraph 842-10-25-2 through 25-3. 2. The lessor would have otherwise recognized a day-one loss. The amendments in this Update affect lessors with lesse contracts that (1) have variable lesse payments that do not depend on a reference index or rate and (2) would have resulted in the recognizion of a selling loss at lesse commencement if classified as sale-type or direct financing.	All entities - effective for fiscal years beginning after December 15, 2021 unless previously adopted Leases (Topic 842).
	848) Oebt Debt with Conversion and Other Options (Subtopic Or2-03) and Devices and Hedging Contracts in Entity's Own Equity (Subtopic 815-40) Not-for-Profit Entities (Topic Sigs), Presentations and Dickourse by Not-for-Profit Entities for Contributed Nonfinancial Assets	In implementing AQ 2016-02. This AQ provides the following guidance: I. FeV Web of the underlying sets by Lesson that we on Automaticuters or dealers - imiliar to previous guidance: Topic 840, guidance: Topic 840, guidance: Topic Web of the underlying sets 'cost, reflecting any volume or trade factomath that we guidance: Topic 840, guidance: Topic Web of the underlying sets 'cost, reflecting any volume or trade factomath that we guidance: Topic 942, UII Tomato of a value (eff of the set of the second on the underlying sets and less commensement, those lessons will be required to apply the definition of a value (eff of the second topic 10, ppl (EA) Tomato of the second topic 10, ppl (EA) Tomato of the underlying sets and the second topic 10, ppl (EA) Tomato of the second topic 10, ppl (EA) Topic





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ASU 2021-07	Compensation - Stock	In October 2021, FASB issued ASU 2021-07, Compensation - Stock Compensation (Topic 718), which provides a practical expedient for	Private Only - effective for fiscal years beginning after
	Compensation (Topic 718)	nonpublic entity to determine the current price input of equity-classified share-based awards issued to both employees and	December 15, 2021.
		nonemployees. As a practical expedient, a nonpublic entity is allowed to determine the current price input of equity-classified share-	
		based awards issued to both employees and nonemployees using the reasonable application of a reasonable valuation method. The	
		practical expedient describes the characteristics of the reasonable application of a reasonable valuation method including (1) the date on	
		which a valuation's	
		reasonableness is evaluated, (2) the factors that a reasonable valuation should consider, (3) the scope of information that a reasonable	
		valuation should consider, and (4) the criteria that should be met for the use of a previously calculated value to be considered reasonable.	
ASU 2021-08	Business Combinations (Topic	In October 2021, FASB issued ASU 2021-08, Business Combinations (Topic 805). The amendments in this Update require that an entity	Public - for fiscal years beginning after December 15,
	805)		2022.
		At the acquisition date, an acquirer should account for the related revenue contracts in accordance with Topic 606 as if it had originated the contracts.	Private - for fiscal years beginning after December 15, 2023.
ASU 2021-09	Leases (Topic 842)	In November 2021, FASB issued ASU 2021-09, Leases (Topic 842). The amendments in this update allow a lessee that is not a public	All entities - effective for fiscal years beginning after
		business entity to elect an accounting policy to use a risk-free rate as its discount rate by class of underlying asset rather than at an entity-	December 15, 2021 unless previously adopted Leases
		wide level, as is currently required by Topic 842, Leases. The amendments in this Update also require that when the rate implicit in the	(Topic 842).
		lease is readily determinable for any individual lease, the lessee would use that rate (rather than a risk-free rate or an incremental	
		borrowing rate), regardless of whether it has made the risk-free rate election.	
ASU 2021-10	Government Assistance (Topic	In November 2021, FASB issued ASU 2021-10, Government Assistance (Topic 832). The amendments in this Update require the following	All entities - effective for fiscal years beginning after
	832)	annual disclosures about transactions with a government that are accounted for by applying a grant or contribution accounting model by	December 15, 2021
	,	analogy:	
		1. Information about the nature of the transactions and the related accounting policy used to account for the transactions	
		2. The line items on the balance sheet and income statement that are affected by the transactions, and the amounts applicable to each	
		financial statement line item	
		 Significant terms and conditions of the transactions, including commitments and contingencies. 	
		2. ARTIRKARIA GETTAL BETTA DETTALIBUTE ZO TER, MARTANEZA INGENIERING CONTREMINENTA AUNA CONTRECTOREA.	
ASU 2022-01	Derivatives and Hedging (Topic	In March 2022, FASB issued ASU 2022-01, Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method. Current GAAP	Public - for fiscal years beginning after December 15,
	815): Fair Value Hedging -	permits only prepayable financial assets and one or more beneficial interests secured by a portfolio of prepayable financial instruments to	2022.
	Portfolio Layer Method	be included in a last-of-layer closed portfolio. The amendments in this Update allow nonprepayable financial assets also to be included in a	Private - for fiscal years beginning after December 15,
		closed portfolio hedged using the portfolio laver method. That expanded scope permits an entity to apply the same portfolio hedging	2023.
		method to both prepayable and nonprepayable financial assets, thereby allowing consistent accounting for similar hedges.	
ASU 2022-02	Financial Instruments Credit	In March 2022, FASB issued ASU 2022-01, Financial Instruments —Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage	Public, excluding entities eligible to be SRCs as defined by
M30 2022-02	Financial Instruments —Credit Losses (Topic 326): Troubled		
		Disclosures. The amendments in this Update eliminate the accounting guidance for TDRs by creditors in Subtopic 310-40,	the SEC - for fiscal years beginning after December 15,
1		Receivables - Troubled Debt Restructurings by Creditors, while enhancing disclosure requirements for certain loan refinancings and	2019.
	Disclosures	restructurings by creditors when a borrower is experiencing financial difficulty. Specifically, rather than applying the recognition and	Private and others - for fiscal years beginning after
1	1	measurement guidance for TDRs, an entity must apply the loan refinancing and restructuring guidance in paragraphs 310-20-35-9 through	December 15, 2022.
	1	35-11 to determine whether a modification results in a new loan or a continuation of an existing loan. This amendement also require that	
	1	a public entity disclose current-period gross writeoffs by year of origination for financing receivables and net investments in leases within	1
	1	the scope of Subtopic 326-20, Financial Instruments—Credit Losses—Measured at Amortized Cost.	1
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