				Mark with	
Item #	Item	Significance Level	Note or page #	"X" if Incorrect	<u>Additional Information from Reviewer when</u> <u>Applicable</u>
	Cover				
A001	The report cover should indicate the name of the government and the state in which it is located. (eGAAFR, page 630)	3			
A002	The report cover should indicate the period covered (e.g. "for the fiscal year ended month, date, year). (eGAAFR,	3			
A003	page 630) If the government preparing the ACFR is a component unit of another government, the cover should identify the	3			
	primary government. (eGAAFR, page 630)				
A004	If the report is identified as a "Annual Comprehensive Financial Report," it should contain the required introductory and statistical sections. (GASB 2200.105)	2			
	(Note to reviewer: If the report is identified as a ACFR, it should contain all items listed in GASB 2200.105. If the report does not contain the introductory and statistical				
A005	sections, the report should not be identified as a ACFR.) The ACFR of a governmental entity should contain: (GASB 2200.105)	ACFR1			
A005a	Table of contents	ACFR1			
A005b	Letter(s) of transmittal	ACFR1			
A006	The following statistical tables should be included in the Annual Comprehensive Financial Report (ACFR) unless clearly inapplicable in the circumstances: (GASB 2200.105,	ACFR1			
	2800.105 [exhibits A-2 through A-24])				
Aoo6a	Financial Trends	ACFR1			
A006a(1)	Net position by component, last ten fiscal years Changes in net position, last ten fiscal years	ACFR1			
A006a(2) A006a(3)	Fund balances, governmental funds, last ten fiscal years	ACFR1 ACFR1			
A006a(4)	Changes in fund balances, governmental funds, last ten fiscal years	ACFR1			
A006b A006b(1)	Revenue Capacity Assessed value and actual value of taxable property,	ACFR1 ACFR1			
A000D(1)	last ten fiscal years	ACFKI			
A006b(2)	Direct and overlapping property tax rates, last ten fiscal years	ACFR1			
A006b(3)	Principal property tax payers, current year and nine years ago	ACFR1			
A006b(4)	Property tax levies and collections, last ten fiscal years	ACFR1			
A006c	Debt Capacity	ACFR1 ACFR1			
A006c(1) A006c(2)	Direct and Overlapping Debt Ratios of outstanding debt by type, last ten fiscal	ACFR1 ACFR1			
A006c(3)	years Ratios of general bonded debt outstanding, last ten	ACFR1			
A006c(4)	fiscal years Legal debt margin information, last ten fiscal years	ACFR1			
A006c(5)	Pledged-revenue coverage, last ten fiscal years	ACFR1			
Aoo6d	Demographic and Economic Information	ACFR1			
A006d(1)	Demographic and economic statistics, last ten fiscal years	ACFR1			
A006d(2)	Principal employers, current year and nine years ago	ACFR1			
A006e	Operating Information	ACFR1			
A006e(1)	Full-time equivalent city government employees by function/program, last ten fiscal years	ACFR1			
A006e(2)	Operating indicators by function/program, last ten fiscal years Capital asset statistics by function/program, last ten	ACFR1			
A006e(3)	fiscal years Table of Contents	ACFR1			
A007	The report should contain a table of contents. (GASB 2200.105; eGAAFR, page 630)	ACFR			
A008	The table of contents should list the auditor's report (opinion of an independent public accounting firm) as the first item in the financial section of the report. (GASB 2200.105; eGAAFR, pages 630)	ACFR			
A009	The table of contents should subdivide the financial section between 1) management's discussion and analysis (MD&A), 2) the basic financial statements, including the accompanying notes, 3) RSI other than MD&A, and 4) other contents of the financial section (combining and individual fund presentations and supplementary information). (GASB 2200.105; eGAAFR, page 630 and 633)	ACFR			

A010	The table of contents should identify each statement and schedule by its full title. (eGAAFR, page 630)	3			
A011	The table of contents should indicate the page number	3			
	reference for each statement and schedule. If statements				
	and schedules are identified by exhibit numbers, these also				
	may be presented in the table of contents to supplement (but not replace) page number references. (eGAAFR, page				
	(but not replace) page number references. (eGAAFR, page 630)				
	Auditor's Report	1	1 1	1	
Boo1	The report should include an opinion certifying or attesting	1A			
	to the reliability of the financial statements by a person,				
	partnership, association or corporation holding a license as				
	required by O.C.G.A. Sections 43-3-16 and 43-3-17.				
	(O.C.G.A. 43-3-31) (Note to Reviewer: If this requirement is in question, status				
	can be verified on the Georgia State Board of Accountancy				
	website - https://cpaverify.org/.)				
Boo3	State law requires that audits of local governments be	1A			The audit report does not state the audit was
	conducted in accordance with generally accepted				performed in accordance with generally
	government audit standards. (O.C.G.A. 36-81-7; GAS 2.16;				accepted government audit standards. The language which should be included in the
	AAG-GAS 4.49)				report is specified in AAG-GAS 4.49.
	(Note to reviewer: This item should be noted if one or more				report is specified in 7246 6720 4.49.
	of the standards required has not been referenced in the				
	auditor's report.)				
Boo4	The auditor's report on the basic financial statements	2		ļ	
Boo4a	should include (AAG-GAS 4.48; AU-C 700.2241): a title that clearly indicates that it is the report of an	2			
D004a	independent auditor (AU-C700.22)	2			
Boo4b	an addressee as required by the circumstances of the	2			
_	engagement. (AU-C 700.23)				
Boo4c	when applicable, a section with the heading " Report on the Financial Statements" (this heading should be	2			
	used when the report contains a separate section on				
	other reporting responsibilities).				
	OPINION(S) - (Auditor's Opinion)				
Boo5	The first section of the auditor's report should include the	2			
	auditor's opinion and should have the heading "Opinion"				
Boo6	(AU-C 700.24) The "Opinion" section of the auditor's report should do the	2			
Dooo	following: (AU-C 700.25)	-			
Boo6a	identify the entity whose financial statements have been	2			
De e (l	audited; (AU-C 700.25a)	-			
Boo6b	state that the financial statements have been audited; (AU-C 700.25b)	2			
Boo6c	identify the title of each statement that the financial	2			
	statements comprise; (AU-C 700.25c)				
Boo6d	Refer to the notes (AU-C 700.25d)	2			
Boo6e	specify the date or period covered by each financial statement that the financial statements comprise. (AU-C	2			
	700.25e)				
	Note to the reviewer: (AAG-SLV Chapter 17, Example	L			
	A-1 "We have audited the financial statements of the				
	governmental activities, the business-type activities,				
	the aggregate discretely presented component units, each major fund, and the aggregate remaining fund				
	each major funa, and the aggregate remaining funa information of the [Entity], as of and for the year				
	ended [fiscal year end date], and the related notes to				
	the financial statements, which collectively comprise				
	the [Entity]'s basic financial statements as listed in the				
	table of contents."				
Boo7	When expressing an unmodified opinion on financial	2			
5007	When expressing an unmodified opinion on financial statements, the auditor's opinion should state that, in the	2			
	auditor's opinion, the accompanying financial statements				
	present fairly, in all material respects the financial position				
	of [Entity] as of [year end date], and the results of its				
	operations and its cash flows for the year then ended in			ļ	
	accordance with accounting principles generally accepted in the United States of America (AU-C 700.26 and				
	the United States of America. (AU-C 700.26 and Illustration 3)				
Boo8	The auditor's opinion should identify the applicable	2			
	financial reporting framework and its origin (AU-C 700.27)				
	PAGIC FOR ORDITON(C) (4 . P L O L -)				
Boog	BASIS FOR OPINION(S) - (Auditor's Opinion) The auditor's report should include a section, directly	2	1	1	
0009	following the "Opinion" section, with the heading "Basis for	2			
	Opinion" that:				
-					

Boo9a	States that the audit was conducted in accordance with	2		
ŕ	auditing standards generally accepted in the United			
	States of America (GAAS) and the standards applicable			
	to financial audits contained in Government Auditing			
	Standards issued by the Comptroller General of the			
	United States. (AU-C 700.28a; AAG/GAS Chapter 4,			
	example report 4-1)			
Pooch	Refers to the section of the auditor's report that	2		
Boo9b		2		
	describes the auditor's responsibilities under GAAS (AU-			
	C 700.28b)			
Boo9c	Includes a statement that the auditor is required to be	2		
	independent of the entity and to meet the auditor's other			
	ethical responsibilities, in accordance with the relevant			
	ethical requirements relating to the audit (AU-C			
	700.28c)			
Boo9d	States whether the auditor believes that the audit	2		
	evidence the auditor has obtained is sufficient and			
	appropriate to provide a basis for the auditor's opinion.			
	(AU-C 700.28d)			
	The Auditor's Consideration of an Entity's Ability			
	to Continue as a Going Concern (AU-C 570; AAG-			
	SLV 17.29) - (Auditor's Opinion)			
B010	When applicable, the auditor should report in accordance	2		
	with AU-C 570 The Auditor's Consideration of an Entity's			
	Ability to Continue as a Going Concern. (AU-C 700.29)			
	Emphasis of Matter - (Auditor's Opinion)			
B011	If an Emphasis-of-matter paragraph is included in the	2		
2011	auditor's report, the auditor should do the following: (AU-C	-		
	706.09)			
Bo11a	Include the paragraph within a separate section of the	2		
Dolla	auditor's report with an appropriate heading. When key	-		
	auditor's report with an appropriate neading. When key audit matters are communicated in the auditor's report			
	the heading should include the term "Emphasis of			
	Matter" (AU-C 706.09a)			
Bo11b	Include in the paragraph a clear reference to the matter	0		
DOILD		2		
	being emphasized and to where relevant disclosures that			
	fully describe the matter can be found in the financial			
	statements. The paragraph should refer only to			
	information presented or disclosed in the financial			
	statements. (AU-C 706.09b)			
Bo11c	Indicate that the auditor's opinion is not modified with	2		
	respect to the matter emphasized. (AU-C 706.09c)			
	(Note to the reviewer: AU-C 706 dos not specify the			
	placement of an emphasis-of-matter or other-matter			
	paragraph in the auditor's report. The placement depends			
	on the nature of the information to be communicated and			
	the auditor's judgment about the relevant significance of			
	such information to intended users compared to other			
	elements required to be reported in accordance with AU-C			
	700. Examples of placement are below: (AU-C 706.A14)			
	Emphasis-of-Matter Paragraph (EOM): When a KAM			
	section is presented in the auditor's report, an emphasis-of-			
	matter paragraph may be presented either directly before			
	or after the KAM section, based on the auditor's judgment			
	about the relative significance of the information included			
	in the EOM; The auditor may also add further context to			
	the heading "Emphasis of Matter" to differentiate the EOM			
	from the individual matters in the KAM section.			
	Other-Matter - (Auditor's Opinion)		1 1	
	Note to the reviewer: AU-C 706.A13 "The content of an			
	other-matter paragraph clearly reflects that such other			
	matter is not required to be presented and disclosed in the			
	financial statements. An other-matter paragraph does not			
	include information that the auditor is prohibited from			
	providing by law, regulation, or other professional			
	standards (for example, ethical standards relating to			
	confidentiality of information). An other-matter			
	paragraph also does not include information that is			
	required to be provided by management."			
			<u> </u>	
Roto	If an Other-Matter paragraph is included in the auditor's			
B012	If an Other-Matter paragraph is included in the auditor's report it should be included in a separate section "Other-	2		
B012	If an Other-Matter paragraph is included in the auditor's report, it should be included in a separate section "Other-Matter" (AU-C 706.11)	2		

	Note to the reviewer: If the other-matter paragraph is included to draw users' attention to a matter relating to other reporting responsibilities addressed in the auditor's report, the paragraph may be included in the section "Report on Other Legal and Regulatory Requirements." Also, when it is relevant to all the auditor's responsibilities or to users' understanding of the auditor's report, the other- ,atter paragraph may be included as a separate section following the sections "Report on the Audit of the Financial Statements" and "Report on Other Legal and Regulatory Requirements. (AU-C 706.A14) Key Audit Matters (KAM) - (Auditor's Opinion)			
	xxy1 .1 1'. ' 1. ' . 1 1'.			
B013	When the auditor is engaged to communicate key audit matters, the auditor should do so in accordance with section 701 (Ref: paragraph .A40)	2		
Bo14	If audit report includes this section, see AAG-SLV paragraphs 17.29-17.32 for detail of what should be included for the KAMs.	2		
	(Note to the reviewer: AAG-SLV 17.29 states: AU-C Section 701 addresses the auditor's responsibility to communicate KAMs in the auditor's report when the auditor is engaged to do so. There is no requirement for a			
	government to engage the auditor to communicate KAMs. However, if the government chooses to engage the auditor to communicate KAMs, AU-C section 701 provides the			
	relevant requirements. The purpose of communicating KAMs is to provide greater transparency about the audit that was performed. Paragraph .07 of AU-C 701 defines			
	KAMs as those matters that, in the auditor's professional judgment, were of most significance in the audit of the financial statements of the current period. KAMs are			
	selected from matters communicated with those charged with governance, those matters that require significant auditor attention in performing the audit. From the			
	matters that required significant auditor attention, the auditor should determine which were of most significance in the audit of the financial statements of the current			
	period and therefore are the KAMs.			
	RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS - (Auditor's Opinion)			
B015	The auditor's report should include a section with the heading "Responsibility of Management's for the Financial Statements" which includes (AU-C 700.31):	2		
B015a	A statement that "Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles	2		
	generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair			
	presentation of financial statements that are free from material misstatement, whether due to fraud or error. (AU-C 700.32a)			
B015b	A statement "In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to	2		
	continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt			
	shortly thereafter. (AU-C 700.32b and AAG/GAS Chapter 4 Exhibit 4-1) Note: The description about management's responsibility			
	for the financial statements in the auditor's report should not reference a separate statement by management about such responsibilities even if such a statement is included in			
	a document containing the auditor's report. (AU-C 700.33) AUDITOR'S RESPONSIBILITIES FOR THE AUDIT			
Deví	OF THE FINANCIAL STATEMENTS - (Auditor's Opinion)			
B016	The auditor's report should include a section with the heading "Auditor's Responsibilities for the Audit of the Financial Statements" which does the following: (AU-C 700.34)	2		
B016a	State the objectives of the auditor are to:	2	 	

B016a(1)	obtain reasonable assurance about whether the	2	
	financial statements as a whole are free from material		
	misstatement, whether due to fraud or error, and (AU-		
	C 700.35.a(i))		
B016a(2)	issue an auditor's report that includes the auditor's	2	
	opinion (AU-700.35a(ii)		
B016b	State that reasonable assurance is a high level of	2	
	assurance but is not absolute assurance and therefore is	_	
	not a guarantee that an audit conducted in accordance		
	with GAAS and <i>Government Auditing Standards</i> will		
	always detect a material misstatement when it exists.		
	(AU-C 700.35b and AAG/GAS Chapter 4 Exhibit 4-1)		
B016c	State the risk of not detecting a material misstatement	2	
Doroc	resulting from fraud is higher than for one resulting	-	
	from error, as fraud may involve collusion, forger,		
	intentional omissions, misrepresentations, or the		
	override of internal control. (AU-C 700.35c)		
B016d	State that misstatements are considered material if there	2	
Doloa	is a substantial likelihood that, individually or in the	-	
	aggregate, they would influence the judgment made by a		
	reasonable user based on the financial statements. (AU-		
	C 700.35d)		
B016e	State that, in performing an audit in accordance with	2	
	GAAS and Government Auditing Standards , the		
	auditor's responsibilities are to: (AU-C 700.36 and		
	AAG/GAS Chapter 4 Exhibit 4-1)		
B016e(1)	exercise professional judgment and maintain	2	1
	professional skepticism throughout the audit. (AU-C		
	700.36a)		
B016e(2)	identify and assess the risks of material misstatement	2	
	of the financial statements, whether due to fraud or		
	error, and design and perform audit procedures		
	responsive to those risks. Such procedures include		
	examining, on a test basis, evidence regarding the		
	amounts and disclosures in the financial statements		
	(AU-C 700.36b)		
B016e(3)	obtain an understanding of internal control relevant to	2	
	the audit in order to design audit procedures that are		
	appropriate in the circumstances, but not for the		
	purpose of expressing an opinion on the effectiveness		
	of the entity's internal control. Accordingly, no such		
	opinion is expressed. (AU-C 700.36c)		
B016e(4)	in circumstances in which the auditor also has a	2	
	responsibility to express an opinion on the		
	effectiveness of internal control in conjunction with the		
	audit of the financial statements, the auditor should		
	omit the following: "but not for the purpose of		
	expressing an opinion on the effectiveness of the		
	entity's internal control. Accordingly, no such opinion		
	is expressed." (AU-C 700.36c)		
B016e(5)	evaluate the appropriateness of accounting policies	2	
	used and the reasonableness of significant accounting		
	estimates made by management, as well as evaluate the		
	overall presentation of the financial statements. (AU-C		
	700.36d)		
B016e(6)	conclude whether, in the auditor's judgment, there are	2	
	conditions or events, considered in the aggregate, that		
	raise substantial doubt about the entity's ability to		
	continue as a going concern for a reasonable period of		
	time. (AU-C 700.36e)		
B016f	State that the auditor is required to communicate with	2	
	those charged with governance regarding, among other		
	matters, the planned scope and timing of the audit,		
	significant audit findings, and certain internal control-		
	related matters that the auditor identified during the		
	audit (AU-C 700.37)		
	REQUIRED SUPPLEMENTARY INFORMATION		
Per-	(RSI) - (Auditor's Opinion)	C.	
B017	The Auditor should include a separate section in the	2	
	auditor's report on the financial statements with the		
	heading "Required Supplementary Information," or other		
Pero.	appropriate heading. (AU-C 730.07)		
B018	If the entity has presented all or some of the required	2	
	supplementary information, the RSI section in the auditor's report on the financial statements should include the		
	following elements: (AU-C 730.08)		
	10110 wing cicilicitis. (AU-C / 30.00)		

B018a	A statement that accounting principles generally accepted in the United States of America require that the [identify the required supplementary information] be presented to supplement the basic financial statements	2		
	(AU-C 730.08a)			
Bo18b	A statement that such information is the responsibility of management and, although not a part of the basic financial statements, is required by Governmental	2		
	Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic			
	financial statements in an appropriate operational, economic, or historical context. (AU-C 730.08b)			
B018c	If the auditor has completed the required procedures in AU-C 730.05:	2		
B018c(1)	a statement that the auditor has applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to the auditor's inquiries, the basic financial statements, and other knowledge the auditor obtained during the audit of the basic financial statements (AU-C 730.08c(i))	2		
_				
B018c(2)	a statement that the auditor does not express an opinion or provide any assurance on the information because the limited procedures do not provide the	2		
	auditor with sufficient evidence to express an opinion or provide any assurance (AU-C 730.08c(ii))			
Bo18d	If the auditor is unable to complete the procedures at AU- C 730.05(2		
B018d(1)	a statement that the auditor was unable to apply certain limited procedures to the required	2		
	supplementary information in accordance with auditing standards general accepted in the United			
	States because [state the reasons] (AU-C 730.08d(i)			
B018d(2)	a statement that the auditor does not express an opinion or provide any assurance on the information. (AU-C 730.08d(ii)	2		
Bo18e	If some RSI is omitted:	2		
B018e(1)	a statement that management has omitted [description of the missing RSI] that the accounting principles generally accepted in the United States require to be presented to supplement the basic financial	2		
B018e(2)	statements. (AU-C 730.08e(i) a statement that such missing information, although not a part of the basic financial statements, is required	2		
	by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context (AU-C 730.08e(ii)			
B018e(3)	a statement that the auditor's opinion on the basic financial statements is not affected by the missing information (AU-C 730.08e(iii)	2		
B018f	If the measurement or presentation of the required supplementary information departs materially from the	2		
	prescribed guidelines, a statement that although the auditor's opinion on the basic financial statements is not affected, material departures from prescribed guidelines exist [describe the material departures from GAAP.] (AU- C 730.08f)			
B018g	If the auditor has unresolved doubts about whether the RSI is measured or presented in accordance with prescribed guidelines, a statement that although the	2		
	auditor's opinion on the basic financial statements is not affected, the results of the limited procedures have raised doubts about whether material modifications should be made to the RSI for it to be presented in accordance with guidelines established by GASB. (AU-C			
Bo18h	730.08g) If all of the RSI is omitted:	2		
B018h(1)	a statement that management has omitted [describe	2		
(1)	missing RSI] that GAAP requires to be presented to	-		
	supplement the basic financial statements. (AU-C 730.09a)			

B018h(2)	a statement that such information is the responsibility	2		
	of management and, although not a part of the basic			
	financial statements, is required by Governmental			
	Accounting Standards Board who considers it to be an			
	essential part of financial reporting for placing the			
	basic financial statements in an appropriate			
	operational, economic, or historical context. (AU-C			
	730.09b)			
DerOb(a)		-		
B018h(3)	a statement that the auditor's opinion on the basic	2		
	financial statements is not affected by the missing			
	information. (AU-C 730.09c)			
	SUPPLEMENTARY INFORMATION - (Auditor's			
_	Opinion)		1	
B019	The Auditor should include a separate section in the	2		
	auditor's report on the financial statements with the			
	heading "Supplementary Information" that includes:			
	(Note: When the entity presents the supplementary			
	information with the financial statements, the auditor			
	should report on the supplementary information in either			
	(a) a separate section in the auditor's report on the financial			
	statements with the heading "Supplementary Information,"			
	or other appropriate heading, or (b) in a separate report on			
	the supplementary information. AU-C 725.09			
B019a	A statement that the audit was conducted for the	2		
	purpose of forming an opinion on the financial			
	statements as a whole (AU-C 725.09a)			
B019b	A statement that the supplementary information is	2		
	presented for purposes of additional analysis and is not a	-		
	required part of the financial statements. (AU-C			
	725.09b)			
B019c	A statement that the supplementary information is the	2		
Bolge	responsibility of management and was derived from, and	2		
	relates directly to, the underlying accounting and other			
	records used to prepare the financial statements (AU-C			
	725.09c)			
B019d	A statement that the supplementary information has	2		
	been subjected to the auditing procedures applied in the			
	audit of the financial statements and certain additional			
	procedures, including comparing and reconciling such			
	information directly to the underlying accounting and			
	other records used to prepare the financial statements or			
	to the financial statements themselves and other			
	additional procedures, in accordance with auditing			
	standards generally accepted in the United States of			
	America. (AU-C 725.09d)			
B019e	If the auditor issues an unmodified opinion on the	2		
	financial statements and the auditor has concluded that			
	the supplementary information is fairly stated, in all			
	material respects, in relation to the financial statements			
	as a whole, a statement that, in the auditor's opinion, the			
	supplementary information is fairly stated, in all			
	material respects, in relation to the financial statements			
	as a whole. (AU-C 725.09e)			
B019f	If the auditor issues a qualified opinion on the financial	2		
20191	statements and the qualification has an effect on the	-		
	supplementary information, a statement that, in the			
	auditor's opinion, except for the effects on the			
	supplementary information of (refer to the paragraph in			
	the auditor's report explaining the qualification), such			
	information is fairly stated, in all material respects, in			
	relation to the financial statement as a whole. (AU-C			
	725.09.f) Other Reporting Required by Government			
Pess	Auditing Standards - (Auditor's Opinion)			
B020	The Auditor should include a separate section in the	2		
	auditor's report on the financial statements with the			
	heading "Other Reporting Required by <i>Government</i>			
P	Auditing Standards" which includes:			
Bo20a	A statement that the auditor has issued a report dated	2		
	[date of report] on the consideration of the entity's			
	internal control over financial reporting and on the tests			
	of its compliance with certain provisions of laws,			
	regulations, contracts, and grant agreements, and other			
	matters. (AAG/GAS Chapter 4)			

Bo2ob	A statement that the purpose of that report is to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion the effectiveness of the	2	
	entity's internal control over financial reporting or on compliance. (AAG/GAS Chapter 4)		
Bo2oc	A statement that the report is an integral part of an audit performed in accordance with <i>Government Auditing</i> <i>Standards</i> in considering the entity's internal control over financial reporting and compliance. (AAG/GAS	2	
	Chapter 4) Other Auditor's Report Requirements - (Auditor's Opinion)		
B021	The auditor's report should include the manual or printed signature of the auditor's firm. (AU-C 700.41)	1A	Call/email CPA before citing and request signed copy.
B022	The auditor's report should name the city and state where the auditor's report is issued. (AU-C 700.42)	2	<u> </u>
B023	The auditor's report should be dated no earlier than the	2	
	date on which the auditor has obtained sufficient appropriate audit evidence on which to base the auditor's		
	opinion on the financial statements. (AU-C 700.43) Other Guidance for the Auditor's Report -		
	(Auditor's Opinion)		
B024	Year-to-year changes in major funds should not be considered a change in accounting principles affecting	2	
	consistency, and thus no modification to the auditor's report is needed. (AAG-SLV 17.63)		
B025	If the required budgetary comparison information is	2	
	presented as a basic financial statement, the opinion paragraph should refer to the budgetary comparisons for		
B026	those funds. (AAG-SLV 17.114) The auditor's report on the financial statements should	2	
	either (1) describe the scope of the auditors' testing of internal control over financial reporting and of compliance		
	with provisions of laws, regulations, contracts, and grant agreements and whether the tests they performed provided		
	sufficient, appropriate evidence to support opinions on the		
	effectiveness of internal control and on compliance or (2) refer to separate reports containing that information.		
	When auditors report separately on internal control over financial reporting and on compliance with provisions of		
	laws, regulations, contracts, and grant agreements, the report on the financial statements should state that they		
	have issued the additional report. It should also state that		
	the report on internal control over financial reporting and on compliance with provisions of laws, regulations,		
	contracts, and grant agreements is an integral part of a Government Auditing Standards audit in considering the		
	auditee's internal control over financial reporting and compliance. (AAG-GAS 4.08, 4.10, Example 4-1)		
B027	When the group engagement partner decides to refer to the	2	
	audit of a component auditor in the auditor's report on the group financial statements, the report on the group		
	financial statements should clearly indicate that the component was not audited by the auditor of the group		
	financial statements but was audited by the component		
	auditor and should include the magnitude of the portion of the financial statements audited by the component auditor. (ALC 600, 28: AdC SIV 14.77)		
	(AU-C 600.28; AAG-SLV 14.47) (Note to Reviewer: Example format is included in AU-C		
	600.A97. AU-C 600.A58 states that the disclosure of magnitude referred to above may be achieved by stating the		
	dollar amounts or percentages of one or more of the following: total assets, total revenues, or other appropriate		
	criteria, whichever most clearly describes the portion of the financial statements audited by a component auditor.)		

B028	When the auditor modifies the opinion on the financial statements, the auditor should include a paragraph in the auditor's report that provides a description of the matter giving rise to the modification. The auditor should place this paragraph immediately after the opinion paragraph in the auditor's report and use a heading that includes "Basis for Qualified Opinion," "Basis for Adverse Opinion," or "Basis for Disclaimer of Opinion," as appropriate. When the auditor modifies the audit opinion, the auditor should use a heading that includes "Qualified Opinion," or "Disclaimer of Opinion," as appropriate, for the opinion paragraph. The opinion paragraph of the report should include the appropriate qualifying language and a reference to the basis for modification paragraph. (AU-C 705.1728; AAG-SLV 17.35)	2		
B029	A departure from GAAP in the financial statements for an opinion unit may lead the auditor to qualify the opinion or express an adverse opinion on that opinion unit. When the auditor expresses a qualified or adverse opinion, the auditor should amend the "Basis for Opinion" section to "Basis for Qualified Opinion) that explains, for each affected opinion unit, (a) all of the substantive reasons that have led him or her to conclude that there has been a departure from GAAP and (b) the principal effects of the subject matter of the qualification on the financial position, changes in financial position, or, where applicable, cash flows, if practicable, or a statement that the effects are not reasonably determinable. (AU-C 705.1728; AAG-SLV 17.43-17.46)	2		
Возо	When comparative financial statements are presented, the auditor's report should refer to each period for which financial statements are presented and on which an audit opinion is expressed. When expressing an opinion on all periods presented, a continuing auditor should update the report on the financial statements of one or more prior periods presented on a comparative basis with those of the current period. The auditor's report on comparative financial statements should not be dated earlier than the date on which the auditor has obtained sufficient appropriate audit evidence on which to support the opinion for the most recent audit. If comparative information is presented but not covered by the auditor's report the character of the auditor's work, if any, and the degree of responsibility the auditor is taking. (AU-C 700.4750)	2		
B031	When a change in the reporting entity results in financial statements that, in effect, are those of a different reporting entity, the auditor should include an emphasis-of-matter paragraph in the auditor's report that describes the change in the reporting entity and provides a reference to the entity's disclosure, unless the change in reporting entity results from a transaction or event. (AU-C 708.0911)	2		
B032	When the entity presents the schedule of expenditures of federal awards with the financial statements, reporting using either (a) a separate section in the auditor's report on the financial statements with the heading "Supplementary Information," or other appropriate heading, or (b) in a separate report on the schedule of expenditures of federal awards. The following element(s) should be included in the Supplementary Information paragraph or separate report (AAG-GAS 13.11; See Also, AU-C 725.09):	2		
B032a	A statement that the audit was conducted for the purpose of forming an opinion on the financial statements as a whole	2		
B032b	A statement that the schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the financial statements	2		
Bo32c	A statement that the schedule of expenditures of federal awards is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements	2		

032d	A statement that the schedule of expenditures of federal	2		
50 5 -0	awards has been subjected to the auditing procedures	-		
	applied in the audit of the financial statements and			
	certain additional procedures, including comparing and			
	reconciling such information directly to the underlying			
	accounting and other records used to prepare the			
	financial statements or to the financial statements			
	themselves and other additional procedures, in			
	accordance with GAAS			
B032e	If the auditor issues an unmodified opinion on the	2		
	financial statements and the auditor has concluded that			
	the schedule of expenditures of federal awards is fairly			
	stated, in all material respects, in relation to the financial			
	statements as a whole, a statement that, in the auditor's			
	opinion, the schedule of expenditures of federal awards			
	is fairly stated, in all material respects, in relation to the			
Decof	financial statements as a whole.			
Bo32f	If the auditor issues a qualified opinion on the	2		
	financial statements and the qualification has an effect on the schedule of expenditures of federal awards, a			
	statement that, in the auditor's opinion, except for the			
	effects on the schedule of expenditures of federal awards			
	of (refer to the paragraph in the auditor's report			
	explaining the qualification), such information is fairly			
	stated, in all material respects, in relation to the financial			
	statements as a whole.			
	(Note to Reviewer: If the schedule of expenditures of			
	federal awards is not presented with the financial			
	statements, consult AAG-GAS, par. 13.12 and 13.19.)			
С	Management's Discussion & Analysis (MD&A)			
C001	The basic financial statements should be preceded by	3		
	Management's Discussion and Analysis (MD&A), which is			
	required supplementary information (RSI). (GASB			
	2200.106; eGAAFR, page 567)			
C002	The financial section should begin with the independent	3		
	auditor's report on the financial statement audit. (GASB			
_	2200.105b(1) eGAAFR, page 594)			
Coo3	Management's Discussion and Analysis (MD&A) should	3		
	include a brief discussion of the basic financial statements,			
	including the relationships of the statements to each other,			
	and the significant differences in the information they			
	provide. (GASB 2200.109; eGAAFR, page 568)			
C004	Management's Discussion and Analysis (MD&A) should	0		
004	contain condensed financial information derived from	3		
	government-wide financial statements comparing the			
	current year to the prior year. Governments should present			
	the information needed to support their analysis of			
	financial position and results of operations including the			
	following element(s), if relevant (GASB 2200.109; eGAAFR,			
	pages 568-569):			
Coo4a	Total assets, distinguishing between capital and other	3		
	assets			
Coo4b	Total deferred outflows of resources	3		
Coo4c	Total liabilities, distinguishing between long-term	3		
	liabilities and other liabilities.	_		
Coo4d	Total deferred inflows of resources	3		
Coo4e	Total net position, distinguishing among the net	3		
	investment in capital assets; restricted amounts; and			
	unrestricted amounts			
Coo4f	Program revenues, by major source	3		
Coo4g	General revenues, by major source	3		
Coo4h	Total revenues	3		
Coo4i	Program expenses, at a minimum by function	3		
Coo4j	Total expenses	3		
Coo4k	Excess (deficiency) before contributions to term and	3		
	permanent endowments or permanent fund principal,			
	special and extraordinary items, and transfers.			
Coo4l	Contributions (to term or permanent endowments or	3		
	permanent fund principal)			
C004m	Special and extraordinary items	3		
C004n	Transfers	3		
20040	Change in net position	3		
Coo4p	Ending net position	3		
C005	Whenever comparative financial statements are presented,	3		
	MD&A needs to provide three years of comparative data.			
	(eGAAFR, page 606)			

C006	Management's Discussion and Analysis (MD&A) should	3		
	include an analysis of the government's overall financial	0		
	position and results of operations to assist users in			
	assessing whether financial position has improved or			
	deteriorated as a result of the year's operations. The			
	analysis should address both governmental and business-			
	type activities as reported in the government-wide financial			
	statements and should include reasons for significant			
	changes from the prior year, not simply the amounts or			
	percentages of change. In addition, important economic			
	factors, such as changes in the tax or employment bases,			
	that significantly affected operating results for the year			
	should be discussed. (GASB 2200.109; eGAAFR, page 606)			
C007	Management's Discussion and Analysis (MD&A) should	3		
	include an analysis of balances and transactions of			
	individual funds. The analysis should address the reasons			
	for significant changes in fund balances or fund net position			
	and whether restrictions, commitments, or other limitations			
	significantly affect the availability of fund resources for			
	future use. (GASB 2200.109; eGAAFR, page 606)			
	(Note to reviewer: The government does not have to			
	present condensed financial information by fund. The			
	condensed financial information is derived from the			
	government-wide financial statements. See GASB Cod.			
	2200.109)			
Coo8	Management's Discussion and Analysis (MD&A) should	3		
	include an analysis of significant variations between			
	original and final budget amounts and between final budget			
	amounts and actual budget results for the general fund.			
	The analysis should include any currently known reasons			
	for those variations that are expected to have a significant			
	effect on future services or liquidity. (GASB 2200.109;			
	eGAAFR, page 606)			
	(Note to reviewer: The MD&A should also explain why the			
	variances occurred (for example, the factors that			
	contributed to expenditures exceeding budgeted amounts).			
	The analysis may refer the reader to discussions of those			
	reasons presented in other sections of the MD&A.			
	· ·			
	(Comprehensive Implementation Guide, Question 7.5.11;			
	eGAAFR, page 606))			
C009	Management's Discussion and Analysis (MD&A) should	3		
	include a description of significant capital asset and long-			
	term debt activity during the year, including a discussion of			
	commitments made for capital expenditures, changes in			
	credit ratings, and debt limitations that may affect the			
	0,			
	financing of planned facilities or services. (GASB 2200.109;			
	eGAAFR, page 607)			
	(Note to reviewer: This discussion should not repeat the			
	information on capital assets and long-term debt provided			
	in the notes to the financial statements. Rather, it should			
	summarize that information. (GASB 2200, Footnote 9;			
	eGAAFR, page 607))			
Conc	Management's Discussion and Analysis (MD&A) should	0		
C010		3		
	refer readers to the notes to the financial statements for			
	more detail on capital asset and long-term debt activity.			
	(GASB 2200, Footnote 9; eGAAFR, page 607)			
C011	Management's Discussion and Analysis (MD&A) should	3		
	include a discussion by governments that use the modified			
	approach (GASB 1400.105107) to report some or all of			
	their infrastructure assets including (GASB 2200.109;			
	eGAAFR, page 607):			
Crew		-		
Co11a	Significant changes in the assessed condition of eligible	3		
	infrastructure assets from previous condition			
	assessments			
C011b	How the current assessed condition compares with the	3		
	condition level the government has established			
Co11c	Any significant differences from the estimated annual	3		
	amount to maintain/preserve eligible infrastructure	Ŭ		
	assets compared with the actual amounts spent during			
0	the current period.			
C012	Information that does not address the required elements of	3		
	Management's Discussion and Analysis (MD&A) should not			
	be included in the MD&A, but may be reported as			
	supplementary information and could be discussed in the			
	letter of transmittal. (GASB 2200.109, Footnote 8;			
	Comprehensive Implementation Guide, Question 7.5.7)			

Co13	Management's Discussion and Analysis (MD&A) should focus on the primary government. Comments in MD&A should distinguish between information pertaining to the primary government and that of its component units. When appropriate, the reporting entity's MD&A should refer readers to the component unit's separately issued financial statements. (GASB 2200.108; eGAAFR, page 608)	3		
Co14	Management's Discussion and Analysis (MD&A) should provide a description of currently known facts, decisions, or conditions that are expected to have a significant effect on financial position (net position) or results of operations (revenues, expenses, and other changes in net position). (GASB 2200.109h; eGAAFR, page 608) (Note to reviewer: GASB 2200, Footnote 6 states that "currently known facts" are information that management is aware of as of the date of the auditor's report.)	3		
C015	The description of currently known facts, decisions or conditions included in Management's Discussion and Analysis (MD&A) should address expected effects on both governmental and business-type activities. (Comprehensive Implementation Guide, Question 7.5.14; eGAAFR, page 608)	3		
D	Basic Financial Statements – General			
Doo1	Reports required for compliance with federal Single Audit Act or with provisions of the Official Code of Georgia Annotated should be placed following the introductory, financial, and statistical information, as applicable. (eGAAFR, page 638, footnote 35)	3		
D002	Each basic financial statement should contain a reference to the notes to the financial statements. (eGAAFR, page 635)	3		
Doo3	Governmental entities, including governmental external investment pools (other than 2a7-like pools), should report investments at fair value in the basic financial statements. Money market investments and participating interest earning investment contracts that have a remaining maturity at the time of purchase of one year or less may be reported at amortized cost. Nonparticipating contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure. (GASB I50.108- .126) Investments not measured at fair value include, money market investments (GASB I50.121), 2a7-like external investment pools (GASB I50.121), 2a7-like external insurance contracts (GASB I50.126), common stock meeting the criteria for applying the equity method (GASB I50.116), unallocated insurance contracts (GASB I50.122), and synthetic guaranteed investment contracts (GASB I50.125). (GASB I50.108126; eGAAFR, pages 537-538)	2		
Doo4	If the government has multiple major discretely presented component units, the basic financial statements should present separate financial information on each as either 1) separate columns in the reporting entity's statements of net position and activities, or 2) combining statements included within the basic financial statements after the fund financial statements, or 3) condensed financial statements in the notes to the financial statements. (GASB 2200.215, 2600.108; eGAAFR, pages 83-84)	2		
Doo5	The traditional distinction between operating transfers and residual equity transfers has been discontinued. Therefore all transfers should be recognized as <i>transfers</i> on the basic financial statements. (GASB 1800.102, GASBS 34, paragraph 88, 410, and 420)	2		
Doo6	The "basic financial statements" is made up of the government-wide financial statements, the fund financial statements, and the notes to the financial statements. Therefore, the term "general purpose financial statements" should not be used in the audit report. (GASB 2200.102(b), Comprehensive Implementation Guide, Question 7.3.1)	2		

D007	O.C.G.A. 36-81-7 requires an annual audit of the financial	Х		
	affairs and transactions of all funds and activities of the			
	local government for each fiscal year of the local			
	government. The audit report must contain financial			
	statements prepared in conformity with generally accepted			
	governmental accounting principles.			
D008	GASB Statement 63 is effective for financial statements for	2		
2000	periods beginning after December 15, 2011. All references	-		
	to "net assets" should be replaced by "net position". (GASB			
	Statement 63)			
	Statement 03)			
Е	Government-Wide Financial Statements	1		
E001	Government-wide financial statements should be presented	1A		
10001	using the economic resources measurement focus and the			
	accrual basis of accounting. (GASB 1600.103; eGAAFR,			
	pages 63, 101 and 295)			
E002	Separate rows and columns should be used to distinguish	2		
	between the governmental and business-type activities of	_		
	the primary government on the government-wide financial			
	statements. In general, governmental activities include			
	activities reported in the governmental fund financial			
	statements, and business-type activities include activities			
	reported as enterprise funds in the proprietary fund			
	financial statements. (GASB 2200.113; eGAAFR, pages 62			
	and 298)			
	(Note to reviewer: See Comprehensive Implementation			
	Guide, Question 7.7.4 for additional guidance.)			
E003	The government-wide financial statements should:	2		
E003a	Report information about the overall government	2		
	without displaying individual funds or fund types. (GASB			
	2200.110)			
E003b	Exclude information about fiduciary activities, including	2		
	fiduciary component units (such as certain public			
	employee retirement systems [PERS]). (GASB 2200.110;			
	eGAAFR, pages 62 and 295)			
E003c	Distinguish between the primary government and its	2		
	discretely presented component units. (GASB 2200.110)			
	Separate rows and columns should be used to			
	distinguish between the total primary government and			
	its discretely presented component units			
	(Comprehensive Implementation Guide 7.7.3)			
E003d	Distinguish between governmental activities and	2		
	business-type activities of the primary government.			
	(GASB 2200.110)			
E003e	Measure and report all assets (both financial and	2		
	capital), deferred outflows of resources, liabilities,			
	deferred inflows of resources, revenues, expenses, gains			
	and losses using the economic resources measurement			
	focus and accrual basis of accounting. (GASB 2200.110)			
Deel		-		
Eoo4	The government-wide financial statements should separate	2		
	rows and columns to distinguish between the total primary			
	government and its discretely presented component units.			
	A total column should be presented for the primary			
	government. A total column for the entity as a whole may			
	be presented but it is not required. Prior-year data may be			
	presented but not required. (GASB 2200.112, eGAAFR, page			
Foor	299) Discretely presented component units should be presented	0		
E005	in separate column(s) to the right of the total column for the	2		
	primary government in the government-wide financial			
	statements. (GASB 2200.110, .142; .910; eGAAFR, page 276)			
	Sutements. (OASD 2200.110, .142, .910, COAMER, page 2/0)			
E006	Resource flows (except those that affect the statement of	2		
2,000	financial position only) between a primary government and	_		
	its discretely presented component units should be reported			
	as if they were external transactions- that is, as revenues			
	and expenses. (GASB 2200.155; eGAAFR, pages 53 and 86-			
	87)			
F	Government-Wide Statement of Net Position		. ,	
F001	The basic financial statements should include a government-	1A		
	wide Statement of Net Position. (GASB 2200.102, .105, .110;			
	eGAAFR, page 274)			

Foo2	The government-wide statement of net position should report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Governments are encouraged to present the statement of net position in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources equals net position, although a balance sheet format (assets plus deferred outflows of resources equals liabilities plus deferred inflows of resources plus net position) may be used. (GASB 2200.115; eGAAFR, page 274)	2		
Foo3	GAAP prescribe two approaches for ordering the presentation of assets and liabilities on the government- wide statement of net position. Governments are encouraged to present assets and liabilities in order of their relative liquidity. Alternatively, assets and liabilities may be classified simply as current or long-term. If a reported liability account has an average maturity greater than one year, GAAP requires that the current and noncurrent portions be reported separately within that reported liability account. (GASB 2200.116; eGAAFR, pages 275-276)	2		
Foo4	If assets and liabilities are presented in their relative order of their liquidity on the Statement of Net Position, a liability account that has an average maturity of greater than one year must separately report the current and noncurrent portions within that liability account. (eGAAFR, page 276.)	3		
Foo5	All capital and infrastructure assets associated with governmental activities should be reported in the governmental activities column on the government-wide statement of net position. (GASB 1400.114; eGAAFR, page 277)	2		
Foo6	Capital assets that are being or have been depreciated should be reported net of accumulated depreciation on the government-wide statement of net position. Accumulated depreciation may be reported on the face of the statement of net position or disclosed in the notes. (GASB 1400.112)	2		
Foo7	Assets not being depreciated should be displayed separately from depreciable assets in the statement of net position. (GASB 1400.112; Comprehensive Implementation Guide, Question 7.11.3; eGAAFR, pages 277)	2		
Foo8	All internal balances (payables and receivables between governmental activities and business-type activities) must be eliminated from the total primary government column of the Statement of Net Position. (GASB 2200.152, eGAAFR, page 276)	2		
F009	All intangible assets subject to the provisions of GASB Statement No. 51 should be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets, including the areas of recognition, measurement, depreciation (termed amortization for intangible assets), impairment, presentation, and disclosures should be applied to intangible assets, as applicable. An intangible asset should be recognized in the statement of net position (including the government-wide statement of net position, proprietary fund statement of fund net position, and if applicable, the statement of fiduciary net position) only if it is identifiable. (GASB 1400.124125; eGAAFR, page 366)	2		
Foo9	Amounts that are required to be reported as deferred outflows of resources should be reported in a statement of financial position in a separate section following assets. The total for deferred outflows of resources may be added to the total for assets to provide subtotals. (GASB 2200.172)	2		
F010	All long-term liabilities associated with governmental activities should be reported in the governmental activities column on the government-wide statement of net position. (GASB 1500; eGAAFR, page 122)	2		

Font The name of an OPEB obligation is such that there is no operating of the deferred is a forgetter liability. The OPE obligation of fraction of transman and anoncerrent installation of the development of the new provide in the anomal of benefits and the installation of transman and anoncerrent installation of transman and anone of the new provide in the anomal of benefits and the installation of transman and anone of the new provide in the anomal of benefits and the installation of the anomal of benefits and the installation of transman and another and the installation of transman and the installation of the anomal of benefits and the installation of transman and the installation of the anomal of benefits and the anomal of benefits and transman and the installation of the anomal of benefits and the anomal of benefits anomal anomal of the anomal of benefits and	amount that is "war" within "one your, and therefore, the other is a balance of a longer strability. The OPES diligion affects the asturnit alculation of format a lability that is suggest a longer strability with a creater and approximation of the present stable is an uncertainty of the strap person lability that is suggest a longer strability with a creater of the present stable intervent of the set the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or your is the mount of the present plans function or plans is the mount of the present plans function or plans function implementation Guida (secontion 7:::0) Forz Amounts that are required to be reported as deferred intervent of resources are all deferred intervent for deferred in the or devent or function or present the deferred of devent of function or the common of resources are allocation or the deferred of the odd devent of the odd the set of the presented as deferred of the odd devent of the devent of the presented as deferred of the odd devent of the odd the set of the presented as deferred of the odd devent of the odd the set of the presented as deferred of the odd devent of the odd the set of the presented as deferred of the odd devent of the odd the the odd the presented as a deferred of the odd devent of the odd the the odd the presented as a deferred of the odd devent of the odd the the devent of the odd devent as a devent of the odd devent of the odd the presented as a deferred of the odd devent of the presented as a deferred of the odd	Fo12Amounts that are required to be reported as deferred inflows of resources should be reported as deferred inflows of resources should be reported as deferred inflows of resources may be added to the total for liability is to provide subtotals. (GASB 2200.172)2F013Fo12Fo12Fo12Fo12F014Fo12Fo12Fo12Fo12F015Fo12Fo12Fo12Fo12F014Fo12Fo12Fo12Fo12F015Fo12Fo12Fo12Fo12F014Fo12Fo12Fo12Fo12F015Fo12Fo12Fo12Fo12F014Fo12Fo12Fo12Fo12F015Fo12Fo12Fo12Fo12F016Fo13Fo12Fo12Fo12F017Fo14Fo14Fo14Fo14F018Fo15Fo15Fo16Fo16F019Fo11Fo11Fo12Fo12F013Fo12Fo12Fo12Fo12F014Fo14Fo14Fo14Fo14F015Fo15Fo15Fo16Fo16F016Fo16Fo17Fo17Fo17F017Fo18Fo18Fo18Fo18F018Fo19Fo19Fo19Fo19F019Fo19Fo19Fo19Fo19F019Fo19Fo19Fo19Fo19F019Fo19Fo19Fo19Fo19F019Fo19Fo19Fo19Fo19F019	
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	revenues in which the enabling legislation includes time		
(CASE N=0.44=)	requirements. (GASB N50.115)	requirements. (GASB N50.115)	

F016 F017	Providers of resources in government-mandated or voluntary nonexchange transactions frequently establish eligibility requirements. Resources transmitted before the eligibility requirements are met (excluding time requirements) should be reported as assets by the provider and as liabilities by the recipient. Resources received before time requirements are met, but after all other eligibility requirements have been met, should be reported as a deferred outflow of resources by the provider and a deferred inflow of resources by the recipient. (GASB N50.116 and .118) In a sale of future revenues, the transferor government	2		
	should report the proceeds as a deferred inflow of resources in both the government-wide and fund financial statements except for instances wherein recognition as revenue in the period of sale is appropriate as discussed in paragraph 14 of Statement 48. (GASB S20.111)			
Fo18	When accounting for intra-entity sales of future revenues in accordance with paragraph 15 of Statement 48, a transferee government should not report an asset and related revenue until recognition criteria appropriate to that type of revenue are met. Instead, the transferee government should report the amount paid as a deferred outflow of resources to be recognized over the duration of the sale agreement. The transferor government should report the amount received from the intra-entity sale as a deferred inflow of resources in its government-wide and fund financial statements and recognize the amount as revenue over the duration of the sale agreement. (GASB S20.112)	2		
F019	Debt issuance costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred. Prepaid insurance costs should be reported as an asset and recognized as an expense in a systematic and rational manner over the duration of the related debt. (GASB I30.115)	2		
F020	The sale and lease portions of a sale-leaseback transaction should be accounted for in financial statements prepared using the economic resources measurement focus as two separate transactions-a sale transaction and a lease transaction-except that the difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and subsequently recognized in the resource flows statement in a systematic and rational manner over the term of the lease. However, if the lease portion of the transaction qualifies as a short-term lease, any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be recognized immediately. (GASB Codification L20.182 - GASB 87.83)	2		
F021	Loan origination fees, except any portion related to points, should be recognized as revenue in the period received. Points received by a lender in relation to a loan origination should be reported as a deferred inflow of resources and recognized as revenue in a systematic and rational manner over the duration of the related loan. Direct loan origination costs defined in paragraph 435 of Statement 62 should be recognized as an expense in the period incurred. (GASB L30.105)	2		

Fo22	If the loan is held for investment, loan origination fees, except any portion related to points, and the direct loan origination costs as specified in paragraph 22 of this Statement should be recognized as revenue or expense, respectively, in the period the loan is originated. Points received by a lender in relation to a loan held for investment should be reported as a deferred inflow of resources and recognized as revenue, in a systematic and rational manner over the duration of the related loan. If the loan is held for sale, origination fees, including any portion related to points, and direct loan origination costs should be recorded as a deferred inflow of resources and a deferred outflow of resources, respectively, until the related loan is sold. Once the related loan is sold, the amount reported as a deferred inflow of resources related to the loan origination fees, including any portion related to points, and the amount reported as a deferred outflow of resources related to the direct loan origination costs should be recognized as revenue and expense, respectively, in the period of sale. (GASB L30.131)	2	
Fo23	Fees received for guaranteeing the funding of mortgage loans to borrowers, builders, or developers should be accounted for as prescribed in paragraph 23. Fees paid to permanent investors to ensure the ultimate sale of the loans (residential or commercial loan commitment fees) should be recognized as an expense in the period when the loans are sold to permanent investors or when it becomes evident the commitment will not be used. Prior to the sale of the loans, the fees paid to permanent investors should be recorded as a deferred outflow of resources until the sale of the loan occurs. (GASBL30.133)	2	
F024	The use of the term deferred should be limited to items reported as deferred outflows of resources or deferred inflows of resources. (GASBS 65, ¶31)	2	
Fo25	The residual amount on the government-wide statement of net position should be reported as <i>net position</i> , rather than net assets, proprietary or fiduciary fund balance, or equity. (GASB 2200.115)	2	
Fo26	Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components on the government-wide statement of net position: 1) net investment in capital assets, 2) restricted (distinguishing between major categories of restrictions), and 3) unrestricted. (GASB 2200.117; eGAAFR, page 277)	2	Edit as appropriate. GASB Statement 63 is effective for financial statements for periods beginning after December 15, 2011. All references to "net assets" should be replaced by "net position". Also, one of the components should be labeled net investment in capital assets rather than net assets invested in capital assets, net of related debt. If no capital related debt, the label would be investment in capital assets. See pages and
F027	If the government has no debt or deferred inflows of resources, the term "Investment in Capital Assets" should be used rather than "Net Investment in Capital Assets". (eGAAFR, page 280; Comprehensive Implementation Guide, Question 7.23.7)	3	
Fo28	The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount. (GASB 2200.118; eGAAFR, pages 277-278)	2	
F029	Accrued interest on any capital-related debt generally should not be included in the computation of the net investment in capital assets component of net position. (Comprehensive Implementation Guide, Question 7.22.9)	2	

Fo30	If debt is capital-related, the amounts of premiums,	2			
- 0 -	discounts, and deferred amounts from refundings would be				
	included in the calculation of net investment in capital				
	assets component of net position. If the debt is restricted				
	for a specific purpose and the proceeds are unspent, the net				
	proceeds would affect the restricted component of net				
	position. If the debt proceeds are not restricted for capital				
	or other purposes, the unamortized premiums, discounts,				
	and deferred amounts from refundings would be included				
	in the calculation of unrestricted net position. Unamortized				
	debt issue costs should be included in unrestricted net				
	position because those outlays do not acquire, construct, or				
	improve capital assets. If the issuance costs were paid from				
	bond proceeds, the portion of outstanding debt attributable				
	to those issuance costs also should be included in the				
	unrestricted net position. (Comprehensive Implementation				
	Guide, Question 7.23.3)				
F031	Restricted assets are sometimes set aside to make debt	2			
	service payments on capital-related debt. In such cases, the				
	assets themselves, but not the related debt, should be				
	considered as part of the calculation of restricted net				
	position. That is, capital-related debt is always properly				
	taken into consideration as part of the calculation of net				
	investment in capital assets. (Comprehensive				
	Implementation Guide, Question 7.24.2; eGAAFR, page				
	1				
F032	282) The <i>restricted</i> component of net position consists of	2	l		
F032	restricted assets reduced by liabilities and deferred inflows	2			
	of resources related to those assets. Generally, a liability				
	relates to restricted assets if the asset results from a				
	resource flow that also results in the recognition of a				
	liability or if the liability will be liquidated with the				
	restricted assets reported. Net position should be reported				
	as restricted when constraints placed on net position are				
	either (GASB 2200.119):				
F032a	Externally imposed by creditors (such as through debt	2			
	covenants), grantors, contributors, or laws or regulations	_			
	of other governments.				
F032b	Imposed by law through constitutional provisions or	2			
10320		2			
	enabling legislation.				
	(Note to reviewer: GASB 2200, Footnote 15 states that				
	because different measurement focuses and bases of				
	accounting are used in the government-wide statement of				
	net position and in governmental fund statements, amounts				
	reported as restricted fund balances in governmental funds				
	may be different from amounts reported as restricted net				
	position in the statement of net position.)				
Fo33	The unrestricted component of net position is the net	2			
50	amount of the assets, deferred outflows of resources,				
	liabilities, and deferred inflows of resources that are not				
	included in the determination of net investment in capital				
	assets or the restricted component of net position. (GASB				
	1800.162, 2200.124; eGAAFR, page 282)				
Feed	Amounts reported in the funds as receivable from or				
F034		2			
	payable to fiduciary funds should be included in the				
	statement of net position as receivable from and payable to				
	external parties. All internal balances should be eliminated				
	in the total primary government column. (GASB 2200.152)				
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Fo35	Internal advances are not considered debt or other	2			
	borrowing for purposes of calculating the net position				
	components. Internal balances enter into the computation				
	of unrestricted net position. (Comprehensive				
	Implementation Guide, Question 7.23.11)				
F036	No category of restricted net position can have a negative	2			
-	balance. The negative amount should be reported as a				
	reduction of unrestricted net position. (eGAAFR, pages 282;				
	Comprehensive Implementation Guide, Question 7.24.13)				
	r				
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F037 A liability should be recognized for the net pension liability. 1A The net pension liability should be measured as the portion 1A	
The net pension liability should be measured as the portion	
of the actuarial present value of projected benefit payments	
that is attributed to past periods of employee service in	
conformity with the requirements of paragraphs 22–32	
(total pension liability), net of the pension plan's fiduciary	
net position. The pension plan's fiduciary net position	
should be determined using the same valuation methods	
that are used by the pension plan for purposes of preparing	
its statement of fiduciary net position. The net pension	
liability should be measured as of a date (measurement	
date) no earlier than the end of the employer's prior fiscal	
year, consistently applied from period to period. (GASBS	
68, ¶20)	
Fo38 Whether pensions are provided through single-employer, 2	
agent, or cost sharing pension plans, liabilities for net	
pension liabilities associated with different pension plans	
may be displayed in the aggregate, and assets for net	
pension assets associated with different pension plans may	
be displayed in the aggregate in the financial statements.	
Aggregated pension liabilities should be displayed	
Aggregated pension nabilities should be displayed	
separately from aggregated pension assets. (GASBS 68,	
¶21)	
Fo39 Changes in the net pension liability should be recognized in 2	
pension expense in the current reporting period except as	
indicated below (GASBS 68, ¶33):	
expense, beginning in the current reporting period, using	
a systematic and rational method over a closed period	
equal to the average of the expected remaining service	
lives of all employees that are provided with pensions	
through the pension plan (active employees and inactive	
employees) determined as of the beginning of the	
measurement period:	
F039a(1) differences between expected and actual experience 2	
with regard to economic or demographic factors	
(differences between expected and actual experience)	
in the measurement of the total pension liability	
F039a(2) changes of assumptions about future economic or 2	
demographic factors or of other inputs (changes of	
assumptions or other inputs). The portion of (1) and	
(2) not recognized in pension expense should be	
reported as deferred outflows of resources or deferred	
inflows of resources related to pensions.	
F039b The difference between projected and actual earnings on 2	
pension plan investments should be recognized in	
pension expense using a systematic and rational method	
over a closed five-year period, beginning in the current	
reporting period. The amount not recognized in pension	
expense should be reported as deferred outflows of	
resources or deferred inflows of resources related to	
pensions. Deferred outflows of resources and deferred	
inflows of resources arising from differences between	
projected and actual pension plan investment earnings	
in different measurement periods should be aggregated	
and reported as a net deferred outflow of resources	
related to pensions or a net deferred inflow of resources	
related to pensions.	
Fo39c Contributions to the pension plan from the employer 2	
should not be recognized in pension expense.	
Fo39d Contributions to the pension plan from nonemployer 2	
contributions to the pension plan non-molemployer 2 contributing entities that are not in a special funding	
situation should be recognized as revenue.	
F040 Contributions to the pension plan from the employer 2	
subsequent to the measurement date of the net pension	
liability and before the end of the reporting period should	
liability and before the end of the reporting period should be reported as a deferred outflow of resources related to pensions. (GASBS 68, ¶34)	

F041	A liability should be recognized for the net OPEB liability.	1A		
	The net OPEB liability should be measured as the portion of			
	the actuarial present value of projected benefit payments			
	that is attributed to past periods of employee service in			
	conformity with the requirements of paragraphs 28–42			
	(total OPEB liability), net of the OPEB plan's fiduciary net			
	position. The OPEB plan's fiduciary net position should be			
	determined using the same valuation methods that are used			
	by the OPEB plan for purposes of preparing its statement of			
	fiduciary net position. The net OPEB liability should be			
	measured as of a date (measurement date) no earlier than			
	the end of the employer's prior fiscal year and no later than			
	the end of the employer's current fiscal year, consistently			
	applied from period to period. (GASBS 75, ¶27)			
F042	Liabilities to employees for defined benefit OPEB provided	2		
	through different OPEB plans may be displayed in the			
	aggregate, and net OPEB assets for defined benefit OPEB			
	provided through different OPEB plans that are			
	administered through trusts that meet the criteria in			
	paragraph 4 may be displayed in the aggregate. Aggregated			
	OPEB liabilities should be displayed separately from			
	aggregated net OPEB assets. (GASBS 75, ¶22)			
	aggregated het OFED assets. (GASDS /5, 122)			
F043	Changes in the net OPEB liability should be recognized in	2		
1.043	OPEB expense in the current reporting period except as	2		
	indicated below: (GASBS 75, ¶43)			
F043a	Each of the following should be recognized in OPEB	2	 	
1043a	expense, beginning in the current reporting period, using	2		
	a systematic and rational method over a closed period			
	equal to the average of the expected remaining service			
	lives of all employees that are provided with OPEB			
	through the OPEB plan (active employees and inactive			
	employees) determined as of the beginning of the			
	measurement period:			
F043a(1)	differences between expected and actual experience	2		
	with regard to economic or demographic factors			
	(differences between expected and actual experience)			
	in the measurement of the total OPEB liability			
F043a(2)	changes of assumptions about future economic or	2		
	demographic factors or of other inputs (changes of			
	assumptions or other inputs). The portion of (1) and			
	(2) not recognized in OPEB expense should be			
	reported as deferred outflows of resources or deferred			
	inflows of resources related to OPEB.			
F043b	The difference between projected and actual earnings on	2		
10	OPEB plan investments should be recognized in OPEB			
	expense using a systematic and rational method over a			
	closed five-year period, beginning in the current			
	reporting period. The amount not recognized in OPEB			
	expense should be reported as deferred outflows of			
	resources or deferred inflows of resources related to			
	OPEB. Deferred outflows of resources and deferred			
	inflows of resources arising from differences between			
	projected and actual OPEB plan investment earnings in			
	different measurement periods should be aggregated and			
	reported as a net deferred outflow of resources related to			
	OPEB or a net deferred inflow of resources related to			
	OPEB.			
F043c	Contributions to the OPEB plan from the employer	2		
	should not be recognized in OPEB expense.			
F043d	Contributions to the OPEB plan from nonemployer	2		
	contributing entities that are not in a special funding			
	situation should be recognized as revenue.			
F044	Contributions to the OPEB plan from the employer	2		
	subsequent to the measurement date of the net OPEB			
	liability and before the end of the reporting period			
	(excluding amounts associated with the employer from			
	nonemployer contributing entities that are not in a special			
	funding situation) should be reported as a deferred outflow			
	of resources related to OPEB. (GASBS 75, ¶44)			

F045	A government should recognize a subscription liability and			
1040	an intangible right-to-use asset at the commencement of			
	the subscription term (unless the subscription is short-			
	term). The commencement of the subscription term occurs			
	when the initial implementation stage is completed, at			
	which time the government has obtained control of the			
	right to use the underlying IT assets, and, therefore, the			
	subscription asset is placed into service. (GASBS 96, ¶15;			
	GASBS 99, ¶24; GASB Cod. S80.114)			
	01000 99, 124, 0100 000. 000.114)			
F046	A government should recognize short-term subscription			
	payments as outflows of resources (for example, expense)			
	based on the payment provisions of the SBITA contract. A			
	government should recognize an asset if subscription			
	payments are made in advance or a liability if subscription			
	payments are to be made subsequent to the reporting			
	period. A government should not recognize an outflow of			
	resources for the period for which the SBITA vendor grants			
	the right to use the underlying IT assets to the government			
	free of charge. (GASBS 96, ¶14; GASB Cod. S80.113)			
G	Government-Wide Statement of Activities			
G001	The basic financial statements should include a government-	1A		
	wide Statement of Activities. (GASB 2200.102, .105b(3a)(ii),			
	.110; eGAAFR, pages 274, 283)			
	(Note to reviewer: According to GASB Ut5.104,	L		
	"governments engaged only in business-type activities			
	should present only the financial statements required for			
	enterprise funds.")			
G002	Expenses should be presented in a column before revenues	2		
0002		2		
	on the government-wide statement of activities. (GASB			
	2200.126 and .142; eGAAFR, page 283)			
Goog	The government-wide statement of activities should present	2		"Intergovernmental" should not be presented
Ŭ	governmental activities at a minimum at the functional level			as a function of expenses on page
	(i.e., general government, public safety, public works,			as a function of expenses on page
	engineering services, health and sanitation, etc.) (GASB			
	2200.127; eGAAFR, page 283)			
G004	The government-wide statement of activities should present	2		
	business-type activities at least by different identifiable			
	activities. (GASB 2200.127; eGAAFR, page 283)			
	activities. (GASD 2200.12/, EGAAFK, page 203)			
	(Note to reviewer: GASB 2200, Footnote 19, states that an			
	activity within an enterprise fund is identifiable if it has a			
	specific revenue stream and related expenses and gains and			
	losses that are accounted for separately. For example,			
	providing natural gas is different from supplying water or			
	electricity, even though all three are regarded as utility			
	services.)			
Goo5	Depreciation expense for capital assets such as a city hall or	2		
Ŭ	a state office building that essentially serves all functions of			
	the government may be included as a separate line in the			
	government-wide statement of activities or as part of the			
	"general government" (or its counterpart) function. If a			
	government uses a separate line in the statement of			
	activities to report unallocated depreciation expense, it			
	should clearly indicate on the face of the statement that this			
	line item excludes direct depreciation expenses of the			
	various programs. (GASB 2200.132; eGAAFR, page 284)			
Goo6	Depreciation expense for general infrastructure assets	2		
	should not be allocated to the various functions on the			
	government-wide statement of activities. It should be			
	reported as a direct expense of the function (for example,			
	public works or transportation) that the reporting			
	government normally associates with capital outlays for,			
	and maintenance of, infrastructure assets or as a separate			
	line in the statement of activities. (GASB 2200.133;			
	eGAAFR, page 284)			
Goo7	Interest on general long-term liabilities should be	2		
000/		-		
	considered an indirect expense except in those limited			
	instances when the borrowing is essential to the creation or			
	continued existence of a program and it would be			
	misleading to exclude. (GASB 2200.134; Comprehensive			
	Implementation Guide, Question 7.30.1; eGAAFR, pages			
	284-285)			
		L		
	(Note to reviewer: eGAAFR page 285 states that a separate			
	interest expense line should not be reported in connection			
	with business-type activities.)			

Goo8	GAAP permit governments to allocate their indirect	3	
	expenses. If a government elects to do so, the statement of		
	activities should present a separate column for this purpose.		
	That column should present a decrease for each line that		
	reports an expense to be allocated (such as general government) and a corresponding increase for each line to		
	which that expense is being allocated (such as public		
	safety). (eGAAFR, page 284)		
	(Note to reviewer: This column should net to \$0 in total.)		
Goo9	The statement of activities should report three categories of	2	
	program revenues, as appropriate: (a) charges for services,		
	(b) program-specific operating grants and contributions,		
	and (c) program-specific capital grants and contributions.		
G010	(GASB 2200.136; eGAAFR, page 287) Program-specific grants and contributions include	2	SPLOST funds received from the County
0010	revenues arising from mandatory and voluntary	-	should be reported as capital contributions
	nonexchange transactions with other governments,		program revenues rather than general
	organizations, or individuals that are restricted for use in a		revenues on page
	particular program. (GASB 2200.138)		Or TSPLOST proceeds should be reported as
			capital contributions program revenues rather
~			than general revenues on page
G011	When earnings of the <i>invested accumulated resources</i> of a program are <i>legally restricted</i> to be used for that program,	2	Interest earned in the SPLOST Fund should be reported as program revenue capital grants
	the net cost to be financed by the government's general		and contributions on page
	revenues is reduced, and those investment earnings should		and contributions on page
	be reported as program revenues. (GASB 2200.139;		
	Comprehensive Implementation Guide, Question 7.39.7)		
G012	General revenues should be reported after total net expense	2	
	of the government's functions on the government-wide		
	statement of activities. (GASB 2200.140; eGAAFR, pages 288-289)		
G013	All taxes, even those levied for a specific purpose, are	2	
0015	general revenues and should be reported by type of tax (for	-	
	example, sales tax, property tax, franchise tax, and income		
	tax) on the government-wide statement of activities. (GASB		
	2200.140; eGAAFR, page 286)		
G014	Fines and forfeitures should be treated as charges for	2	
	services on the government-wide statement of activities.		
	(GASB 2200.137; Comprehensive Implementation Guide, Question 7.33.4; eGAAFR, page 286)		
G015	Licenses and permits should be treated as charges for	2	
0015	services on the government-wide statement of activities.	-	
	(GASB 2200.137; Comprehensive Implementation Guide,		
	Question 7.32.1)		
G016	Special assessments should be shown as program revenues	2	
	on the government-wide statement of activities. Operating		
	special assessments should be presented as charges for services and capital-type special assessments should be		
	presented as capital grants and contributions. (GASB		
	2200.137138; Comprehensive Implementation Guide,		
	Questions 7.36.1 and 7.36.2)		
G017	The government-wide statement of activities should report	2	
	contributions to term and permanent endowments,		
	contributions to permanent fund principal, special items		
	and extraordinary items, and transfers separately from, but		
	in the same manner as, general revenues. (GASB 2200.141; eGAAFR, pages 288-290)		
G018	Contributions to term endowments, permanent	3	
0010	endowments and permanent fund principal should be	J	
	reported as a separate line item on the government-wide		
	statement of activities, immediately following general		
	revenues. Special and extraordinary items should be		
	reported on a separate line after endowment and		
	permanent fund contributions (if special items and		
	extraordinary items occur in the same period, the two		
	should be reported separately within a single category, with special items reported before extraordinary items).		
	Transfers is the last item reported on the government-wide		
	statement of activities before the total change in net		
	position. (eGAAFR, pages 288-290)		
G019	Only the net amount transferred between governmental and	2	
	business-type activities should be reported on the statement		
	of activities. (Comprehensive Implementation Guide,		
	Question 7.47.16) (Note to reviewer: eGAAFR, page 288 states that the		
	transfers between governmental activities and business-		
	type activities may not appear in the primary government		
	total column.)		

G020	Generally, contributed capital assets would be reported as	2		
G020		2		
	program revenues. Conceptually, the contribution of a			
	specific capital asset should be reported in the same way as			
	a contribution of financial resources restricted to purchase			
	or construct that asset would be reported. However, there			
	may be occasions when the contributed asset is such that its			
	intended use is not obvious or limited and the government			
	may have no immediate plans for how it will be used. In			
	those circumstances, it would be more appropriate to report			
	the donated assets as general revenue. (eGAAFR, page 286-			
	287; Comprehensive Implementation Guide, Question			
	7.34.7)			
Cont	Governments should disclose in the notes to financial	2		
G021		2		
	statements any significant transactions or other events that			
	are either unusual or infrequent but not within the control			
	of management. (GASB 2200.144; eGAAFR, page 582)			
	1			
G022	A loss resulting from the impairment of a capital asset	0		
G022		3		
	should be treated as a direct expense of the function that			
	uses the asset (assuming the loss is not classified as a			
	special or extraordinary item). A loss associated with the			
	disposal of a capital asset, on the other hand, would be			
	disposal of a capital asset, on the other fiand, would be			
	reported either as an expense of the general government, or			
	as a direct expense of the related function or program, as			
	appropriate, depending on the specific circumstances.			
	(eGAAFR, page 285)			
G023	Extraordinary items are transactions or other events that	2		
0023		2		
	are both unusual in nature and infrequent in occurrence.			
	Significant transactions or other events within the control			
	of management that are either unusual in nature or			
	infrequent in occurrence are special items. (GASB 2200.143,			
	.144; eGAAFR, pages 133-134)			
Н	Fund Financial Statements - General			
			1	
H001	Interfund receivables and payables in the fund financial	2		
	statements should be equal. (GASB 1300.122)			
H002	Lender funds should report interfund loans as interfund	2		
	receivables while borrower funds should report them as			
	interfund payables. (GASB 1300.122; AAG-SLV 9.08;			
	eGAAFR, page 80)			
Hoo3	Due to other funds should not be shown for custodial funds.	2		
	If the custodial fund is used as a clearing account to			
	distribute financial resources to other funds of the			
	government, as well as other entities, the portion of the			
	5 · · ·			
	clearing account balance that pertains to other funds of the			
	county should not be reported in custodial funds. Rather, it			
	should be reported as assets in the appropriate funds.			
	(GASB 1300.111-1300.115; eGAAFR, page 79)			
H004	The fund financial statements should not include a fund	2		
11004		2		
	type other than one of the eleven types normally used by			
	state and local government. (GASB 1300.103)			
Hoo5	Discretely presented component units are included only in	2		
	the government-wide financial statements, while fiduciary			
	funds and fiduciary component units are excluded from			
	those same government-wide financial statements. fiduciary			
	component units, however, should be included only in the			
	fund financial statements with the primary government's			
	fiduciary funds based on fiduciary fund classifications in			
	GASB Section 1300. (GASB 2200.214; eGAAFR, page 109)			
Hoo6	A combined total column should be presented in the	2		
1006		2		
	governmental fund financial statements. (GASB 2200.162,			
	.165; eGAAFR, page 199)			
Hoo7	If aggregation in the summary reconciliation obscures the	2		
	nature of the individual elements of a particular reconciling			
	item, governments should provide a more detailed			
	explanation in the notes to the financial statements. (GASB			
	2200.160; Comprehensive Implementation Guide, Question			
	7.57.3; eGAAFR, page 554)			
	(Note to reviewer: eGAAFR page 554 states that potential			
	obscurity requiring note disclosure occurs whenever 1) a			
	single reconciling item is a combination of several similar			
	balances or transactions (e.g., different types of long-term			
	liabilities) or 2) a single reconciling item is a net			
			1 1	
	adjustment.)			

Hoo8	The fund reconciliations should be presented at the bottom	2		-	
	of the fund financial statements or in an accompanying	_			
	1.00				
	schedule. Alternatively, when space permits, reconciliations				
	can be presented on the same page as, but to the right of,				
	the fund financial statements, rather than at the bottom of				
	the page. The "accompanying schedule" should be				
	considered a continuation of the fund financial statement;				
	therefore, the schedule should be on the page immediately				
	following the statement it supports. (Comprehensive				
	Implementation Guide, Question 7.57.2; eGAAFR, page				
	554)				
Hoo9	The focus of governmental and proprietary fund financial	1A			
	statements is on major funds. Fund statements should				
	present the financial information of each major fund in a				
	separate column. Individual governmental and enterprise				
	funds should be reported in separate columns as major				
	funds based on the following criteria: (1) total of assets and				
	deferred outflows of resources, the total of liabilities and				
	deferred inflows of resources, revenues, or				
	expenditures/expenses of that individual governmental or				
	enterprise fund are at least 10 percent of the corresponding				
	element total (total assets and deferred outflows of				
	resources, total liabilities and deferred inflows of resources,				
	and so forth) for all funds of that category or type (that is,				
	total governmental or total enterprise funds) and (2) the				
	same element that met the 10 percent criterion in (a) is at				
	least 5 percent of the corresponding element total for all				
	governmental and enterprise funds combined. (GASB				
	2200.158, .159; eGAAFR, pages 192-194, 223-224)				
	5, 5, , , , , , , , , , , , , , , , , ,				
	(Note to reviewer: GASB 2200.159 states that "in addition				
	to funds that meet the major fund criteria, any other				
	governmental or enterprise fund that the government's				
	officials believe is particularly important to financial				
	statement users (for example, because of public interest or				
	consistency) may be reported as a major fund.")				
	(Note to reviewer: Comprehensive Implementation Guide,				
	Question 7.56.14 states "Statement 34 does not require any				
	adjustments to the combined totals for assets, liabilities,				
	revenues, and expenditures/expenses. However, because				
	the major fund criteria focus on assets and liabilities				
	separately, significant interfund balances could influence				
	the outcome of the major fund test. Interfund balances				
	should not be eliminated, but if there are significant				
	interfund receivables and payables, governments may adopt				
	a policy (and use it consistently from year to year) to use a				
	single "net" amount for each fund. Those changes would				
	carry over to the respective total columns so that the				
	J 1				
	governmental and enterprise fund totals would include the				
	combined "net" amounts from the individual funds. Use of				
	the "netting" process should be limited to the determination				
	of major funds. It should not be used for fund financial				
	statement reporting purposes.")				
	· · · ·				
H010	Assets should be combined with deferred outflows of	2			
	resources and liabilities should be combined with deferred	-			
	inflows of resources for purposes of determining which				
	elements meet the criteria for major fund determination.				
	(GASB 2200.159)				
H011	Nonmajor funds should be aggregated and displayed in a	2			
	single column in the fund financial statements. (GASB				
	2200.158; eGAAFR, pages 194, 233-234)				
H012	If a government has only one nonmajor governmental fund,	2			
	that fund will necessarily have to be reported in its own	-			
	separate column on the governmental fund financial				
	1 0				
	statements. The presentation of a separate column is not				
	equivalent to classification as a major fund in such cases.				
	To avoid potential misunderstandings, financial statement				
	preparers are advised to use columnar labels that make it				
	clear whenever a separate fund column is not a major fund.				
	(Comprehensive Implementation Guide, Question 7.56.8;				
	eGAAFR, pages 194, 233-234)				
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H013	Nonmajor funds should be aggregated and presented in a	2	
	single column. If a government wants to present a specific		
	fund separately in the basic financial statements, even if it		
	does not meet the percentage criteria, it should be reported		
	as a major fund, rather than as a separate nonmajor fund.		
	(Comprehensive Implementation Guide, Question 7.55.2)		
	(Comprehensive Implementation Guide, Question 7.55.2)		
TT - · ·		. 4	
H014	The main operating fund (the general fund or equivalent)	1A	
	should always be reported as a major fund in the fund		
	financial statements. (GASB 2200.159; eGAAFR, page 192)		
H015	Each local government is required to adopt and use the	Х	
-	Uniform Chart of Accounts for Local Governments in		
	Georgia. The reporting of the following funds is not		
	consistent with the fund type specified in the Uniform		
	Chart of Accounts (O.C.G.A. 36-81-3(e)):		
	(Note to reviewer: The Uniform Chart of Accounts for Local		
	Governments in Georgia is available for viewing on the		
	website of the Georgia Department of Community Affairs –		
	www.dca. ga.gov)		
H016	Each local government is required to adopt and use the	Х	According to the note disclosure on page 47,
	Uniform Chart of Accounts for Local Governments in		there are transfers from the SPLOST Fund to
	Georgia. The Uniform Chart of Accounts specifies that, if a		the XYZ Fund. The SPLOST Fund should be
	government finances a capital project from multiple		used to report all of the expenditures related to
	funding sources and SPLOST is one of the funding sources,		a SPLOST project.
	the SPLOST fund must be used for the total financing of the		
	project. If the government is expending these tax proceeds		
	in an enterprise fund, the government must report the tax		
	revenue in this fund first and then transfer the proceeds to		
	the enterprise fund. (O.C.G.A. 36-81-3(e))		
H017	When accounting for the transfer of capital and financial	2	
1101/	assets and future revenues within the same financial	-	
	reporting entity, the transferee should recognize the assets		
	or future revenues received at the carrying value of the		
	transferor. (GASB S20.112)		
H018	Special revenue funds are used to account for and report the	2	
	proceeds of specific revenue sources that are restricted or		
	committed to expenditure for specified purposes other than		
	debt service or capital projects. (GASB 1300.105; eGAAFR,		
	page 73)		
	(Note to reviewer: Governments should discontinue		
	reporting a special revenue fund, and instead report the		
	fund's remaining resources in the general fund, if the		
	government no longer expects that a substantial portion of		
	the inflows will derive from restricted or committed revenue		
	sources. Per the Comprehensive Implementation Guide,		
	Question Z.54.39, these resources could also be reported as		
	part of another fund with a similar purpose that does meet		
	the criteria to be reported as a special revenue fund.)		
	the effective to be reported as a special recentae ranaly		
H019	Capital projects funds are used to account for and report	2	
11019	financial resources that are restricted, committed, or	2	
	assigned to expenditure for capital outlays, including the		
	acquisition or construction of capital facilities and other		
	capital assets. (GASB 1300.106; eGAAFR, page 74)		
	(Note to reviewer: Per the Comprehensive Implementation		
	Guide, Question Z.54.42, capital projects funds may include		
	expenditures for items that are capital in nature but do not		
	qualify for reporting as capital assets under the		
	government's capitalization policy.)		
H020	Debt service funds are used to account for and report	0	
H020		2	
	financial resources that are restricted, committed, or		
	assigned to expenditure for principal and interest. Debt		
	service funds should be used to report resources if legally		
	mandated. Financial resources that are being accumulated		
	for principal and interest maturing in future years also		
	should be reported in debt service funds. (GASB 1300.107;		
	eGAAFR, pages 74-75)		
TT		-	
H021	Permanent funds should be used to account for and report	2	
	resources that are restricted to the extent that only		
	earnings, and not principal, may be used for purposes that		
	support the reporting government's programs – that is, for		
	the benefit of the government or its citizenry. (GASB		
	1300.108; eGAAFR, page 75)		
	- / /10/0/		

	Note to the reviewer: GASB Cod. 1300.108 "Permanent		
	Funds do not include private-purpose trust funds which		
	should be used to report situations in which the		
	government is required to use the principal or earnings for		
	the benefit of individuals, private organizations, or other		
	governments."		
Ι	Balance Sheet - Governmental Funds		
I001	The basic financial statements should include a	1A	
	governmental fund balance sheet. (GASB 2200.105,.161a;		
	eGAAFR page 192)		
I002	The governmental fund financial statements should be	1A	ARPA funds are subject to eligibility
	presented using the current financial resources		requirements. For the modified accrual basis
	measurement focus and the modified accrual basis of		if the funds have not yet been used, any
	accounting. (GASB 1600 Introduction and 1300.102;		unspent funds should be a liability at year's
	eGAAFR, pages 94 and 141)		end, unearned revenue.
Ioo3	Assets, deferred outflows of resources, liabilities, deferred	2	
-	inflows of resources, and fund balances of governmental		
	funds should be displayed in a balance sheet format (assets		
	plus deferred outflows of resources equals liabilities plus		
	deferred inflows of resources plus fund balance). (GASB		
	1300.102, 2200.162)		
I004	Governmental funds focus on current financial resources.	2	
	Accordingly, only financial assets are properly reported in		
	governmental funds. An asset is considered financial if it is		
	a form of cash, an asset that will be converted to cash in the		
	ordinary course of business, inventory (materials or		
	supplies), or a prepayment. (GASB 2200.162; eGAAFR,		
	pages 176)		
I005	Unmatured long-term indebtedness (the portion of general	2	
1000	long-term indebtedness that is not vet due for payment)	-	
	should be reported as general long-term liabilities of the		
	government, rather than as governmental fund liabilities.		
	That requirement applies not only to formal debt issues		
	such as bonds, but also to other forms of general long-term		
	indebtedness, including leases, compensated absences,		
	claims and judgments, pensions, termination benefits,		
	landfill closure and postclosure obligations, pollution		
	remediation obligations, and "other commitments that are		
	not current liabilities properly recorded in governmental		
	funds." (GASB 1600.118,.122)		
	(Note to reviewer: GASB 1600.122 states that		
	"governmental fund liabilities and expenditures for claims		
	and judgments, compensated absences, termination		
	benefits, landfill closure and postclosure care costs, and		
	receipts of goods and services for pollution remediation		
	should be recognized to the extent the liabilities are		
	"normally expected to be liquidated with expendable		
	available financial resources.")		
Ioo6	Governmental funds report a liability for compensated	3	
	absences only to the extent that there are pending payouts		
	of unused leave owed to employees separated from active		
	service as of the end of the reporting period. (eGAAFR,		
	pages 183 and 498-499)		
Ioo7	When an asset is recorded in governmental fund financial	2	
	statements but the revenue is not available, the government		
	should report a deferred inflow of resources until such time		
	as the revenue becomes available. (GASBS 65, ¶30)		
Ioo8	Subtotals for liabilities and fund balance should be provided	3	
	on the governmental balance sheet. (GASB 2200.162163)		
I009	The difference between assets and liabilities should be	2	
	labeled fund balance. (GASB 2200.162, 1300.102; eGAAFR,		
	page 195)		
I010	Fund balance for governmental funds should be reported in	2	
	classifications that comprise a hierarchy based primarily on		
	the extent to which the government is bound to honor		
	constraints on the specific purposes for which amounts in		
	those funds can be spent. (GASB 1800.165)		
	-		
I011	The nonspendable fund balance classification should be	2	
	used for amounts that cannot be spent because they are		
	either (a) not in spendable form or (b) legally or		
	contractually required to be maintained intact (GASB		
	1800.166; eGAAFR, page 195)		
I012	The amount that should be reported as nonspendable fund	2	
	balance should be determined before classifying amounts in		
	the restricted, committed, and assigned fund balance		
	classifications. (GASB 1800.179)		

	(Note to reviewer: According to the Comprehensive				
	Implementation Guide, question Z.54.18, the nonspendable				
	amount would not be affected by deficits in the other fund				
	classifications.)				
I013	GASB Statement 34, paragraph 35, requires amounts that	2			
	are "required to be retained in perpetuity" to be classified				
	"non-expendable" within the restricted net position				
	category. For fund balance reporting purposes, however,				
	those amounts should be classified as nonspendable rather				
Terre	than restricted. (GASB 1800.167)				
I014	Fund balance should be reported as restricted when constraints placed on the use of resources are either: (a)	2			
	externally imposed by creditors, grantors, contributors, or				
	laws or regulations of other governments or (b) imposed by				
	law through constitutional provisions or enabling				
	legislation. (GASB 1800.168; eGAAFR, page 196)				
	registation. (Origin 1000.100, contra 10, page 190)				
I015	Amounts that can only be used for specific purposes	2			
_	pursuant to constraints imposed by formal action of the				
	government's highest level of decision-making authority				
	should be reported as committed fund balance. (GASB				
	1800.170; eGAAFR, pages 196)				
I016	Amounts that are constrained by the government's intent to	2			
	be used for specific purposes, but are neither restricted nor				
	committed, should be reported as assigned fund balance.				
	Assigned fund balance includes (a) all remaining amounts				
	(except for negative balances) that are reported in				
	governmental funds, other than the general fund, that are				
	not classified as nonspendable and are neither restricted nor committed and (b) amounts in the general fund that are				
	intended to be used for a specific purpose. (GASB 1800.173,				
	.175; eGAAFR, pages 196-198)				
	.1/5, COAAPA, pages 190-190)				
I017	By reporting particular fund balance amounts that are not	2			
,	restricted or committed in a special revenue, capital				
	projects, debt service, or permanent fund, the government				
	has assigned those amounts to the purposes of the				
	respective funds. (GASB 1800.175)				
Io18	Assignment of fund balance within the general fund	2			
	conveys that the intended use of those amounts is for a				
	specific purpose that is narrower than the general purposes				
	of the government itself. However, governments should not				
	report an assignment for an amount to a specific purpose if the assignment would result in a deficit in unassigned fund				
	balance. (GASB 1800.175; eGAAFR, pages 197-198)				
	Summer (GIEB 1000.1/3, contri 1, pages 19/ 190)				
I019	Unassigned fund balance is the residual classification for	2			
-	the general fund. The general fund should be the only fund				
	that reports a positive unassigned fund balance amount.				
	(GASB 1800.177; eGAAFR, page 198)				
I020	In a governmental fund other than the general fund,	2			
	expenditures incurred for a specific purpose might exceed				
	the amounts in the fund that are restricted, committed, and				
	assigned to that purpose and a negative residual balance for				
	that purpose may result. If that occurs, amounts assigned				
	to other purposes in that fund should be reduced to				
	eliminate the deficit. If the remaining deficit eliminates all other assigned amounts in the fund, or if there are no				
	amounts assigned to other purposes, the negative residual				
	amount should be classified as unassigned fund balance. In				
	the general fund, a similar negative residual amount would				
	have been eliminated by reducing unassigned fund balance.				
	(GASB 1800.179; eGAAFR, page 198)				
I021	A negative residual amount should not be reported for	2			
	restricted, committed, or assigned fund balances in any				
Icen	fund. (GASB 1800.179) Encumbrances should not be displayed on the face of the	0			
I022	financial statements. (Comprehensive Implementation	2			
	Guide, Question Z.54.27)				
	····/ {-································		1	1	

I023	For the purposes of reporting fund balance, stabilization [economic stabilization, revenue stabilization, budgetary stabilization, and other similarly intended (including "rainy- day") arrangements] is considered a specific purpose. Stabilization amounts should be reported in the general fund as restricted or committed if they meet the criteria set forth, based on the source of the constraint on their use. Stabilization arrangements that do not meet the criteria to be reported within the restricted or committed fund balance classifications should be reported as unassigned in the general fund. (GASB 1800.181; eGAAFR, pages 196)	2	
Io24	The balance sheet for governmental funds should present a summary reconciliation at the bottom of the statement or accompanying schedule to reconcile total governmental fund balances to net position of governmental activities. (GASB 2200.160 and .164; eGAAFR, page 199)	1A	
I025	The summary reconciliation for the balance sheet for governmental funds should include, but is not limited to, the effects of (GASB 2200.164):	2	
Io25a	Reporting capital assets at their historical cost and depreciating them instead of reporting capital acquisitions as expenditures when incurred.	2	
I025b	Adding general long-term liabilities not due and payable	2	
I025c	in the current period Reducing deferred inflows of resources for those amounts that were not available to pay current period expenditures	2	
I025d	Adding internal service fund net position balances	2	
I026	In financial statements prepared using the current financial resources measurement focus and modified accrual basis of accounting, a net pension liability should be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. Pension expenditures should be recognized equal to the total of (a) amounts paid by the employer to the pension plan and (b) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources. Net pension liabilities are normally expected to be liquidated with expendable available financial resources to the extent that benefit payments have matured—that is, benefit payments are due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits. (GASBS 68, ¶36)	2	
I027	In financial statements prepared using the current financial resources measurement focus and modified accrual basis of accounting, a net OPEB liability should be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. OPEB expenditures should be recognized equal to the total of (a) amounts paid by the employer to the OPEB plan, including amounts paid for OPEB as the benefits come due, and (b) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources. A net OPEB liability is normally expected to be liquidated with expendable available financial resources to the extent that benefit payments have matured—that is, benefit payments are due and payable and the OPEB plan's fiduciary net position is not sufficient for payment of those benefits. (GASBS 75, 146)	2	
J	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds		
J001	The basic financial statements should include a statement of revenues, expenditures and changes in fund balances for governmental funds. (GASB 2200.105, .161; eGAAFR, page 192)	1A	

J002	The statement of revenues, expenditures, and changes in	2		The amount of beginning fund balance shown
	fund balances should present the following information in			on page for the General Fund does not
	the following order: revenues; expenditures; excess			agree with the amount reported in the prior
	(deficiency) of revenues over expenditures; other financing			year.
	sources and uses; special items and extraordinary items; net			
	changes in fund balance; and fund balance beginning and			
	end of period. (GASB 2200.165; eGAAFR, page 199)			
J003	Revenues on the statement of revenues, expenditure and	2		SPLOST funds received from the County
	changes in fund balances should be classified by major			should be reported as intergovernmental
	source: taxes, licenses and permits, intergovernmental			revenues on page rather than taxes.
	revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; eGAAFR, page			OR TSPLOST proceeds should be reported as intergovernmental revenues on page
	199)			rather than taxes.
	(Note to reviewer: eGAAFR page 199 states that if overall			Tattiet tildit taxes.
	investment income is negative in a given year, it should be			
	reported as a "negative revenue," rather than as an			
	expenditure.)			
J004	Expenditures on the statement of revenues, expenditures	2		SPLOST payments to the Cities should be
1	and changes in fund balances should be classified by			classified on page as intergovernmental
	character (current expenditures, capital outlays, debt			expenditures as a separate character rather
	service and intergovernmental) on the basis of the fiscal			than as part of current expenditures.
	period they are presumed to benefit. (GASB 1800.136)			
Joo5	Expenditures on the statement of revenues, expenditures,	2		
	and changes in fund balances should be classified at a			
	minimum by function. (GASB 2200.166; eGAAFR, page			
	199)			
Joo6	In practice, the capital outlays character classification	3		
	typically is employed only for expenditures reported in			
	capital projects funds. Routine capital expenditures in the			
	general fund typically are included in the appropriate			
	functional category (purchase of a new police vehicle			
	included as part of expenditures - public safety). (eGAAFR,			
	page 200) (Note to reviewer: eGAAFR page 200, footnote 59 states			
	that this practice is consistent with the nonauthoritative			
	illustrative material provided in both NCGA Statement 1,			
	example 2, and GASB 34 Statement No 34, illustrations C-2			
	and H-2.)			
Joo7	The term "expenses" should not be used in connection with	2		
,	governmental fund types. (GASB 1800.101; eGAAFR, page			
	125)			
Joo8	Outlays associated with intangible assets subject to the	2		
	provisions of GASB Statement No. 51 should be reported as			
	expenditures when incurred in financial statements			
	prepared using the current financial resources			
	measurement focus. (GASB 1400.137)			
J009.1	An expenditure and other financing source should be	2		
	reported in the period the lease is initially recognized. The			
	expenditure and other financing source should be measured			
	as provided in paragraphs .118120 of GASB Cod. Section			
	L20. Subsequent governmental fund lease payments should be accounted for consistent with principles for debt service			
	payments on long-term debt, GASB 87 ¶36. (GASB Cod.			
	1800.128; eGAAFR, page 166)			
J009.2	An expenditure and other financing source should be			
0009.2	reported in the period the subscription asset is initially			
	recognized. The expenditure and other financing source			
	should be measured as provided in paragraphs .115–.117 of			
	GASB Cod. Section S80. Subsequent governmental fund			
	subscription payments should be accounted for consistent			
	with principles for debt service payments on long-term			
	debt. GASBS 96, ¶59. (GASB Cod. S80.158)			
J010	Items that should be reported as other financing sources	2		
	and uses include the face amount of long-term debt,			
	issuance premium or discount, certain payments to escrow			
	agents for bond refundings, transfers, and sales of capital assets (unless the sale meets the criteria for reporting as a			
	special item). (GASB 2200.167, 1800.124 and .125; eGAAFR,			
	pages 165 and 169)			
	Fw200 100 min 103)		ı <u> </u>	

J011	Debt proceeds should not be reported as an other financing	2		
0011	source. GASB Statement 34, paragraph 88, as amended,	-		
	requires the face amount of long-term debt, rather than the			
	1 0 7			
	proceeds, to be reported as an other financing source. That			
	paragraph also includes issuance premium or discount			
	among the items that should be reported as other financing			
	sources or uses, and paragraph 87 of Statement 34 states			
	that debt issuance costs paid out of debt proceeds, such as			
	underwriter fees, should be reported as expenditures.			
	(GASB 2200.166, .167; Comprehensive Implementation			
	Guide 7.66.1; eGAAFR, pages 165 - 166)			
	···· ,··· ,·· ,·· ,/·· ,/··			
J012	For governmental funds, if all legal steps have been taken to	2		
5012		2		
	refinance the bond anticipation notes and the intent is			
	supported by an ability to consummate refinancing the			
	short-term notes on a long-term basis in accordance with			
	the criteria set forth in FASB Statement 6, they should be			
	reported only as general long-term liabilities in the			
	governmental activities column of the government-wide			
	statement of net position. If the necessary legal steps and			
	the ability to consummate refinancing criteria have not			
	been met, then the bond anticipation note should be			
	reported as a liability in the governmental fund receiving			
	proceeds as well as in the government-wide statement of			
	net position. (GASB B50.102; eGAAFR, pages 181-183)			
J013	Revenue anticipation note and tax anticipation note	2		
3013	proceeds should not be shown as an "other financing	4		
	source." These notes should only be reflected on the			
	balance sheet of the governmental funds. (GASB B50.102;			
	eGAAFR, page 181)		 	
J014	For current and advance refundings resulting in defeasance	2		
	of general long-term debt, the face amount of the new debt			
	should be reported as an "other financing source -			
	refunding bonds" in the governmental fund receiving the			
	proceeds. For advance refundings, payments to the escrow			
	agent from resources provided by the new debt should be			
	reported as an "other financing use - payment to refunded			
	bond escrow agent." Payments to the escrow agent made			
	from other resources of the entity should be reported as			
	debt service expenditures. (GASB D20.109, 1800.125;			
	eGAAFR, pages 395)			
J015	The Statement of Revenues, Expenditures, and Changes in	1A		
	Fund Balances should provide a summary reconciliation at			
	the bottom of the statement or accompanying schedule that			
	reconciles total change in governmental fund balances to			
	the change in net position of governmental activities. (GASB			
	2200.160, .169; eGAAFR, page 201)			
	,1.0 ,			
J016	The summary reconciliation for the Statement of Revenues,	2		
0010	Expenditures, and Changes in Fund Balances should	2		
	include, but is not limited to, the effects of (GASB			
	2200.169):			
Jo16a	Reporting revenues on the accrual basis	2		
J016b	Reporting annual depreciation expense instead of	2		
	expenditures for capital outlays	-		
J016c	Reporting long-term debt proceeds in the statement of	2		
00100	net position as liabilities instead of other financing	-		
	sources; also, reporting debt principal payments in the			
	statement of net position as reductions in liabilities			
	instead of expenditures			
J016d	Reporting other expenses on the accrual basis	2		
Jo16e	Adding the net revenue (expense) of internal service	2		
	funds			
К	Statement of Revenues, Expenditures and Changes			
	in Fund Balances - Budget and Actual - General and			
	Major Special Revenue Funds			
	(Note to Reviewer: If the budgetary comparison			
	information is presented as a basic financial statement, the			
	reviewer should evaluate it using the criteria in section K			
	The reviewer should evaluate budgetary comparison			
	schedules presented as RSI using the criteria in section T.)			
	1 0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.			
K001	A budgetary comparison statement must be presented for	2		
ROOT	the general fund and for each major individual special	4		
	revenue fund for which an annual budget is legally adopted.			
	(GASB 1100.111, 2200.206, 2400.102 and Footnote 2;			

K002	O.C.G.A. 36-81-3(b) requires an annual balanced budget for	Х	An annual balanced budget should be adopted
	the general fund, each special revenue fund, and each debt		for each special revenue fund.
	service fund and requires a project-length balanced budget		
	for each capital projects fund.		
Koo3	The required budgetary comparison information should be	2	
	reported together. A government cannot present some		
	information in the basic financial statements and the		
	remainder in schedules as RSI. (Comprehensive		
	Implementation Guide, Question 7.91.7)		
Vood	The budgetary comparison statement should present both	0	
K004		2	
	(a) the original and (b) the final appropriated budgets for		
	the reporting period as well as (c) actual inflows, outflows,		
	and balances, stated on the government's budgetary basis.		
	(GASB 2200.206, 2400.102; eGAAFR, pages 202-203)		
	(Note to Reviewer: Comprehensive Implementation Guide,		
	Question 7.92.3 states that the final budget should		
	incorporate amendments regardless of when signed into law		
	or otherwise legally authorized, including amendments		
	made to the budget after the fiscal year ends.)		
	induc to the budget after the fiscal year clius.)		
Koor	Covernments do not have the option of presenting	0	
Koo5	Governments do not have the option of presenting	3	
	budgetary comparisons for other funds (capital projects,		
	debt service, nonmajor special revenue funds, etc.) in		
	conjunction with the basic financial statements. (eGAAFR,		
	page 201)		
Koo6	A separate column on the budgetary comparison statement	3	
	to report the variance between the final budget and actual		
	amounts is encouraged, but not required. Governments		
	may also report the variance between original and final		
	budget amounts. (GASB 2200.206, 2400.102; eGAAFR,		
	page 203)		
K007	The variance column on the budgetary statement should not	3	
K007	be captioned favorable/unfavorable. (eGAAFR, page 203)	з	
	be captioned lavorable/ unlavorable. (eGAAFK, page 203)		
	(Note: eGAAFR, page 203, footnote 79 suggests labeling the		
	column simply "variance" or "difference".)		
Koo8	The budgetary comparison statement should be	2	
	accompanied by information (either on the face of the		
	statement or notes to the financial statements) that		
	reconciles differences between budgetary practices and		
	GAAP attributable to basis, timing, perspective and entity		
	differences. (GASB 2200.207, 2400.103; eGAAFR, page		
	203)		
K009	When the budgetary comparison is presented as part of the	3	
Roog	basic governmental fund financial statements, it is properly	з	
	referred to as a statement. (eGAAFR, page 203)		
L	Proprietary Fund Financial Statements		
L001	Proprietary fund statements should be presented using the	1A	
	economic resources measurement focus and the accrual		
	basis of accounting. (GASB 1300.102 and 1600.130;		
	eGAAFR, pages 94 and 126)		
L002	Proprietary fund statements should present the financial	2	
	information for each major enterprise fund in a separate		
	column. (GASB 2200.171; eGAAFR, page 223)		
L003	Nonmajor enterprise funds should be aggregated and	2	
2000	displayed in a single column. (GASB 2200.171; eGAAFR,	-	
	page 223-224)		
Loo4	A combined total column should be presented for all	2	
L004	enterprise funds. (GASB 2200.171; eGAAFR, page 223)	2	
Leas	Major fund reporting requirements do not apply to internal	6	
L005	5 1 5 1 115	2	
	service funds. The combined totals for all internal service		
	funds should be reported in separate columns on the face of		
	the proprietary fund financial statements to the right of the		
	total enterprise funds column. (GASB 2200.171; eGAAFR,		
	page 223)		
Loo6	The government should refrain from using enterprise funds	2	
	to report activities for which fees and charges are not a		
	revenue source. (GASB 1300.109; eGAAFR, page 75-76)		
	1.1.1.1.0.001100, (01.2.2.1.000109, 001211 K, page / j /0)		
L007	Internal service funds should only be used if the reporting	2	
1007		2	
	government is the predominant participant in the activity.		
	Otherwise, the activity should be reported as an enterprise		
	fund. (GASB 1300.110; eGAAFR, page 76)		

Loo8 Loo9	For municipal solid waste landfills (MSWLF) reported in proprietary fund financial statements, a portion of the estimated total current cost of MSWLF closure and postclosure care should be recognized as an expense and as a liability in each period that the MSWLF accepts solid waste. Recognition should begin on the date the MSWLF begins accepting solid waste, continue in each period that it accepts waste, and be completed by the time it stops accepting waste. Estimated total current cost should be assigned to periods based on MSWLF use (cubic yards, airspace, or other measure) rather than on the passage of time. (GASB L10.106) Generally, the amounts reported as net position and changes in net position in the proprietary fund financial statements for total enterprise funds will be the same as net position and changes in net position of business-type activities in the government-wide statement of activities. However, if there are differences, they should be explained on the face of the fund statement (or in an accompanying schedule). (GASB 2200.195; eGAAFR, pages 225 and 228)	2	
М	Statement of Fund Net Position/Balance Sheet -		
	Proprietary Funds		
Moon	The basic financial statements should include a statement of net position for proprietary funds. (A balance sheet format may be used). (GASB 2200.105, .170; eGAAFR, page 223) Assets and liabilities should be classified as current and	1A	
M002	Assets and habitities should be classified as current and long-term on the statement of net position/balance sheet for proprietary funds. (GASB 2200.172; eGAAFR, page 225)	2	
	(Note to Reviewer: GASB Statement No. 51 states that intangible assets should be recognized in the statement of fund net position only if identifiable and should be classified as capital assets. Existing authoritative guidance related to the accounting and financial reporting for capital assets should be applied to intangible assets, as applicable.)		
Moo3	Amounts held in restricted accounts for the payment of current liabilities are properly classified as current assets. (eGAAFR, page 223)	3	
Moo4	Net position/equity should be subdivided into the following categories, as appropriate: 1) net investment in capital assets, 2) restricted (distinguishing between major categories of restrictions), and 3) unrestricted. (GASB 2200.174; eGAAFR, page 226)	2	GASB Statement 63 is effective for financial statements for periods beginning after December 15, 2011. All references to "net assets" should be replaced by "net position". Also, one of the components should be labeled net investment in capital assets rather than net assets invested in capital assets, net of related debt. If no capital related debt, the label would be investment in capital assets. See page
Moo5	Capital contributions should not be displayed as a separate component of net position on the statement of net position for proprietary funds. (GASB 2200.174)	2	
M006	Designations of net position should not be reported on the face of the proprietary fund financial statements. (GASB 2200.174)	2	
N	Statement of Revenues, Expenses, and Changes in		
N001	Fund Net Position/Equity The basic financial statements should include a statement of revenues, expenses, and changes in fund net position/equity for proprietary funds. (GASB 2200.105, .170; eGAAFR, page 223)	1A	
N002	The proprietary operating statement should distinguish between operating and nonoperating revenues and expenses. (GASB 2200.191; eGAAFR, page 227)	2	
Noo3	Transactions for which cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities normally would not be reported as components of operating income on the proprietary fund statement of revenues, expenses, and changes in fund net position/equity. (GASB 2200.192, Comprehensive Implementation Guide, Question 7.73.1))	2	
Noo4	The statement of revenues, expenses, and changes in fund net position should present a separate subtotal for operating revenues, operating expenses, and operating income . (GASB 2200.191192)	2	

N005	Revenues should be reported by major source on the	2		
	proprietary fund operating statement. (GASB 2200.190;			
	eGAAFR, page 228)			
Noo6	The term "expenditures" should not be used in connection	2		
	with proprietary fund types. (GASB 1800.101; eGAAFR,			
	page 125)			
Noo7	Revenues from capital contributions and additions to the	2	Capital contributions and transfers show	uld be
	principal of permanent and term endowments, special and		reported separately after nonoperating	
	extraordinary items, and transfers should be reported		revenues and expenses on page	
	separately, after nonoperating revenues and expenses.			
	(GASB 2200.190)			
Noo8	Capital assets of the general government reassigned to an	2	Capital assets of the governmental activ	
	enterprise fund would be shown on the government-wide		reassigned to an enterprise fund would	
	statement of activities as a transfer between governmental		shown on page as a transfer between	
	activities and business-type activities. Such a transfer is not		governmental activities and the busines	
	possible, however, at the fund level, because governmental		activities. However, at the fund level th	
	funds did not report the capital assets being reassigned to		reassignment would be shown solely on	page
	begin with. Instead, the reassignment would be reflected at		as a capital contribution.	
	the fund level solely in the recipient enterprise fund, which			
	would report a capital contribution. (eGAAFR, page 81;			
	Comprehensive Implementation Guide, Question 7.74.4)			
N009	If capital assets of an enterprise fund are reassigned to the	2		
	general government, there is nothing to report in the			
	governmental funds. However, since capital contributions			
	cannot, of their very nature, be negative, there is no option			
	but to report the disposal of the capital asset by the			
	enterprise fund as a nonoperating expense. In the			
	statement of activities, the reassignment of the capital asset			
	between governmental and business-type activities would			
	be reported as a transfer, requiring a reconciling item in the			
	governmental funds' reconciliation because a difference is			
	created between the change in fund balances and the			
	change in total net position. (Comprehensive			
	Implementation Guide, Question 7.74.4; eGAAFR, page 81)			
N010	The Statement of Revenues, Expenses and Changes in Fund	2	The beginning amount of net position s	
	Net Position should provide a reconciliation of the		on page <u>does not agree with the amo</u>	ount
	beginning and ending net position that is directly related to		reported in the prior year.	
	the beginning and ending Statement of Net Position. (GASB			
	2200.191)			
N011	For current refundings and advance refundings resulting in	2		
	defeasance of debt reported by proprietary funds, the			
	difference between the reacquisition price and the net			
	carrying amount of the old debt should be deferred and			
	amortized as a component of interest expense in a			
	systematic and rational manner over the remaining life of			
	the old debt or the life of the new debt, whichever is shorter. On the statement of net position, this deferred amount			
	1 /			
	should be reported as a deduction from or an addition to the new debt liability. (GASB D20.111; eGAAFR, pages 392-			
N012	393) Just as governmental funds distinguish revenues from other	0		
1012	financing sources, governmental funds also distinguish	3		
	expenditures from other financing uses. The terminology			
	"other financing sources/uses" is only appropriate for use in			
	connection with governmental funds and should never be			
	used in connection with proprietary funds. (eGAAFR, page			
	165)			
0	Statement of Cash Flows - Proprietary Funds Types			
Ŭ	undo Types			
O001	The basic financial statements should include a statement	1A		
	of cash flows for proprietary funds. (GASB 2200.105, .170;			
	eGAAFR, page 223)			
O002	A statement of cash flows should classify cash receipts and	2		
	cash payments as resulting from operating, noncapital			
	financing, capital and related financing, or investing			
	activities. (GASB 2450.112; eGAAFR, page 229)			
O003	The direct method of presenting cash flows should be used.	1A		
	(GASB 2200.196, 2450.128; eGAAFR, page 212)			
O004	Cash flows from operating activities reported using the	2		
	direct method on the Statement of Cash Flows - Proprietary			
	Funds should, at a minimum, separately report the			
	following class(es) of operating cash receipts and payments			
	(GASB 2450.129; eGAAFR, page 231):			
0004a	Cash receipts from customers	2		
Ooo4b	Cash receipts from interfund services provided	2		
Ooo4c	Other operating cash receipts, if any	2		
Ooo4d	Cash payments to employees for services	2		
Ooo4e	Cash payments to other suppliers of goods or services	2		
	1, 11 0,			

0004f	Cash payments for interfund services used, including	2		
	payments in lieu of taxes that are payments for, and			
	reasonably equivalent in value to, services provided			
O004g	Other operating cash payments, if any.	2		
O005	A statement of cash flows should explain the change during	2		
	the period in cash and cash equivalents regardless of			
	whether there are restrictions on their use. (GASB			
	2450.105; eGAAFR, page 231)			
	(Note to reviewer: eGAAFR, page 228 states that "financial			
	statement preparers have no flexibility in how they define			
	cash (cash held in a restricted account must be included).			
	They are free to set a narrower definition of a cash			
	5			
	equivalent (for example, they may exclude otherwise			
	qualifying items held in a restricted account)." See also			
	Comprehensive Implementation Guide, Question 2.12.2)			
0006	The statement should use a descriptive term such as "cash"	2		
	or "cash and cash equivalents" rather than the term "funds."			
	(GASB 2450.105)			
O007	The total amounts of cash and cash equivalents at the	2		
	beginning and end of the period shown in the Statement of			
	Cash Flows - Proprietary Funds, should be easily traceable			
	to similarly titled line items or subtotals shown in the			
	statements of financial position as of those dates. (GASB			
	2450.105; eGAAFR, page 231)			
O008	Cash flows from operating activities on the Combined	2		
	Statement of Cash Flows - Proprietary Funds should include			
	all transactions and other events that are not defined as			
	capital and related financing, noncapital financing, or			
	investing activities. Cash flows from operating activities			
	generally are the cash effects of transactions and other			
	events that enter into the determination of operating			
	income. (GASB 2450.113; eGAAFR, page 231)			
	income. (GASD 2450.113, EGAAFK, page 231)			
0009	Cash inflows from operating activities include the following	2		
0009		2		
0	item(s) (GASB 2450.114):			
0009a	Cash inflows from sales of goods or services, including	2		
	receipts from collection of accounts receivable and both			
	short- and long-term notes receivable from customers			
	arising from those sales.			
Ooo9b	Cash receipts from interfund services provided.	2		
Ooo9c	Cash receipts from grants for specific activities that are	2		
	considered to be operating activities of the grantor			
	government. (A grant arrangement of this type is			
	essentially the same as a contract for services.)			
Ooo9d	Cash receipts from interfund reimbursements.	2		
0009e	All other cash receipts that do not result from	2		
	transactions defined as capital and related financing,			
	noncapital financing, or investing activities.			
O010	Cash outflows from operating activities include the	2		
	following item(s) (GASB 2450.115):			
O010a	Cash payments to acquire materials for providing	2		
	services and manufacturing goods for resale, including	-		
	principal payments on accounts payable and both short-			
	and long-term notes payable to suppliers for those			
	materials or goods.			
Oo10b	Cash payments to other suppliers for other goods or	2		
00100	services	2		
O010c	Cash payments to employees for services.	2		
O010d	Cash payments for grants to other governments or	2		
	organizations for specific activities that are considered to			
0-	be operating activities of the grantor government.			
O010e	Cash payments for taxes, duties, fines, and other fees or	2		
	penalties.			
O010f	Cash payments for interfund services used, including	2		
	payments in lieu of taxes that are payments for, and			
	reasonably equivalent in value to, services provided.			
O010g	All other cash payments that do not result from	2		
	transactions defined as capital and related financing,			
	noncapital financing, or investing activities.			
			4I	1

O011	Cash flows from operating activities include transactions of	2		
0011	certain loan programs. Even though loan activities are	-		
	usually classified as investing activities, certain loan			
	programs are not intended to be investments, but are			
	undertaken instead to fulfill a governmental responsibility.			
	These "program loans" are made and collected as part of a			
	governmental program, for example low-income housing			
	mortgages. All loans made and collected (including			
	interest) should be considered operating cash outflows and			
	inflows, respectively. Any proceeds from bonds issued to			
	finance the loan program and subsequent debt service			
	payments (principal and interest) should be classified as			
	noncapital financing activities. (GASB 2450.116; eGAAFR,			
	page 229)			
O012	The borrowing of money for purposes other than to acquire,	2		
	construct, or improve capital assets and the repayment of			
	amounts borrowed, including interest, should be reported			
	as noncapital financing activities on the Statement of Cash			
	Flows - Proprietary Funds. (GASB 2450.118120; eGAAFR,			
	page 230)			
O013	Cash receipts of grants or subsidies, except for those	2		
Ŭ	restricted for capital purposes or operating activities of the			
	grantor government, should be reported as noncapital			
	financing activities on the Statement of Cash Flows -			
	Proprietary Funds. Cash paid as grants or subsidies to			
	other governments or organizations, except for those			
	considered to be operating activities of the grantor			
	government, should be reported as noncapital financing			
	activities. (GASB 2450.119; eGAAFR, pages 231)			
O014	Cash received from other funds, except (1) those amounts	2		
0014		2		
	that are clearly attributable to acquisition, construction, or			
	improvement of capital assets; (2) interfund services			
	provided; and (3) interfund reimbursements, should be			
	reported as cash inflows from noncapital financing			
	activities on the Statement of Cash Flows - Proprietary			
	Funds. (GASB 2450.119c; eGAAFR, pages 231)			
O015	Cash inflows from noncapital financing activities should	2		
0010		-		
	include cash received from property and other taxes			
	collected for the governmental enterprise and not			
	specifically restricted for capital purposes. (GASB			
	2450.119d; eGAAFR, page 231)			
O016	Cash paid to other funds, except for interfund services used,	2		
	should be reported as cash outflows for noncapital			
	financing activities on the Combined Statement of Cash			
	Flows - Proprietary Funds. (GASB 2450.120d; eGAAFR,			
	page 231)			
0				
O017	Proceeds from issuing or refunding bonds, mortgages, notes	2		
	and other short- or long-term borrowing clearly attributable			
	to the acquisition, construction, or improvement of capital			
	assets should be reported as a cash inflow from capital and			
	related financing activities on the Combined Statement of			
	Cash Flows - Proprietary Funds. (GASB 2450.122a;			
	eGAAFR, page 231)			
O018	Receipts from capital grants; contributions to defray the	2	Transfers	from the SPLOST Fund should be
	cost of acquiring, constructing, or improving capital assets;	-		as cash inflows from capital and
			classified	as cash mnows from capital and
	receipts from capital asset sales; insurance proceeds from		related fin	ancing activities on page
	receipts from capital asset sales; insurance proceeds from		related fin	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows -		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related		related fir	
	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows -		related fir	
Core	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231)	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed,	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231)	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit,	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for interest specifically to acquire, construct or improve capital	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for interest specifically to acquire, construct or improve capital assets should be reported as a cash outflow for capital and	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for interest specifically to acquire, construct or improve capital assets should be reported as a cash outflow for capital and related financing activities on the Statement of Cash Flows -	2	related fir	
O019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for interest specifically to acquire, construct or improve capital assets should be reported as a cash outflow for capital and	2	related fir	
0019	receipts from capital asset sales; insurance proceeds from stolen or destroyed capital assets; and receipts from special assessments, property, and other taxes levied to finance the construction, acquisition, or improvement of capital assets should be reported as cash inflows from capital and related financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.122; eGAAFR, page 231) Payments, repayments or refundings of amounts borrowed, principal payments to vendors who have extended credit, and cash payments to lenders and other creditors for interest specifically to acquire, construct or improve capital assets should be reported as a cash outflow for capital and related financing activities on the Statement of Cash Flows -	2	related fir	

0020	Receipts from collections of loans (except program loans)	2		
	and sales of other entities' debt instruments (other than			
	cash equivalents); receipts from sales of equity instruments			
	and returns of investment in those instruments; interest			
	· · · · · · · · · · · · · · · · · · ·			
	and dividends received as returns on loans (except program			
	loans), debt instruments of other entities, equity securities,			
	and cash management or investment pools; and			
	withdrawals from investment pools that are not being used			
	as demand accounts should be reported as cash inflows			
	from investing activities on the Combined Statement of			
	Cash Flows - Proprietary Funds. (GASB 2450.125; eGAAFR,			
	page 231)			
O021	Disbursements for loans (except program loans) made by	2		
0011	the governmental enterprise and payments to acquire debt	-		
	instruments of other entities (other than cash equivalents);			
	payments to acquire equity instruments; and deposits into			
	investment pools not being used as a demand account			
	should be reported as cash outflows for investing activities			
	on the Statement of Cash Flows - Proprietary Funds. (GASB			
	· · · ·			
_	2450.126; eGAAFR, page 231)			
0022	Debt that is not clearly attributable to capital construction,	2		
	acquisition, or improvement should be considered			
	noncapital debt, and the debt proceeds and subsequent			
	payments of principal and interest should be classified as			
	noncapital financing activities on the Statement of Cash			
	Flows - Proprietary Funds. (GASB 2450.127; eGAAFR, page			
	231)			
O023	Principal and interest payments on debt that was issued to	2		
	acquire, construct, or improve capital assets that have been	_		
	sold or otherwise disposed of should remain classified as			
	capital and related financing activities on the Statement of			
	Cash Flows - Proprietary Funds. (GASB 2450.127)			
	int i i i i i i i i i i i i i i i i i i			
O024	The portion of a fee (tap fee, system development fee,	2		
0024		2		
	connection fee) that is received to defray the operating costs			
	associated with connecting a customer with a utility system			
	and that is reported in operating income should be			
	presented in the operating activities category of the			
	Statement of Cash Flows – Proprietary Funds. Any portion			
	of the fee that is to be used for the specific purpose of			
	defraying the cost of acquiring, constructing, or improving			
	capital assets should be presented in the capital and related			
	financing activities category. (Comprehensive			
	Implementation Guide, Question 2.24.4)			
~				
O025	A transaction that meets the criteria of GASB S20.103	2		
	whereby the receivables are considered to have been sold			
	should report the cash flows from that sale on the			
	Statement of Cash Flows – Proprietary Funds as cash flows			
	from operations. If those criteria are not met, the			
	transaction is considered to be a borrowing, and the cash			
	flows would be classified in the noncapital or capital and			
	related financing category, depending on the nature of the			
	receivables. (Comprehensive Implementation Guide,			
0	Question 2.23.2)		1	
O026	In a defeasance of debt, the proceeds of a refunding debt	2		
	issue used to refund capital debt should be reported as a			
	cash inflow in the capital and related financing category on			
	the Statement of Cash Flows - Proprietary Funds. The			
	payment to defease the existing capital debt should be			
	reported as an outflow in that category. Similarly,			
	subsequent principal and interest payments on the			
	refunding debt should also be reported as cash outflows in			
	the capital category. If the refunding issue is in excess of			
	the amount needed to refund the ovisting conital debt. the	1		
	the amount needed to refund the existing capital debt, the			
	total proceeds and the subsequent principal and interest			
	total proceeds and the subsequent principal and interest payments should be allocated between the capital category			
	total proceeds and the subsequent principal and interest			
	total proceeds and the subsequent principal and interest payments should be allocated between the capital category			
	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB			
0007	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c)			The amounts of beginning and anding coch
0027	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c) The Statement of Cash Flows - Proprietary Funds should	2		The amounts of beginning and ending cash
O027	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c) The Statement of Cash Flows - Proprietary Funds should report net cash provided or used in each of the four	2		shown on page do not agree with the
0027	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c) The Statement of Cash Flows - Proprietary Funds should	2		
0027	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c) The Statement of Cash Flows - Proprietary Funds should report net cash provided or used in each of the four	2		shown on page <u>do not agree with the</u> amounts reported in the prior year and on
0027	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c) The Statement of Cash Flows - Proprietary Funds should report net cash provided or used in each of the four categories, as well as the net effect of those flows on cash and cash equivalents during the period in a manner that	2		 shown on page do not agree with the
O027	total proceeds and the subsequent principal and interest payments should be allocated between the capital category and the noncapital financing category based on the amounts used for capital and noncapital purposes. (GASB 2450.127c) The Statement of Cash Flows - Proprietary Funds should report net cash provided or used in each of the four categories, as well as the net effect of those flows on cash	2		 shown on page <u>do not agree with the</u> amounts reported in the prior year and on

O028	A negative cash balance should be assumed to be zero. The	2	
	increase to zero in the cash balance should be incorporated		
	into the statement of cash flows by reporting an inflow in		
	the noncapital financing activities category.		
	(Comprehensive Implementation Guide, Question 2.11.3)		
O029	Governmental enterprises should also provide - in an	2	
0029	accompanying schedule or on the face of the statement - a	-	
	reconciliation of operating income to operating cash flows		
	on the Statement of Cash Flows - Proprietary Funds. (GASB		
	2450.130; eGAAFR, page 231)		
O030	Information about all investing, capital, and financing	2	The reassignment of capital assets from the
	activities that affect recognized assets or liabilities but do		SPLOST Fund should be reported as a non-
	not result in cash receipts or cash payments in the period		cash transaction on page
	should be reported in a separate schedule on the Statement		
	of Cash Flows - Proprietary Funds which clearly describes the cash and noncash aspects of transactions involving		
	similar items. Examples of noncash transactions are		
	acquiring assets by assuming directly related liabilities,		
	such as purchasing a building by incurring a mortgage to		
	the seller; obtaining a lease asset by entering into a lease;		
	and exchanging noncash assets or liabilities for other		
	noncash assets or liabilities. (GASB 2450.133; eGAAFR,		
	page 231)		
	(Note to reviewer: PPC Practical Consideration on CX-13.1	<u> </u>	
	"GASBS No. 87 Leases, amends some of the wording in		
	GASBS No. 9, paragraph 37, and QA Question 2.32.1; but		
	does not change this disclosure requirement."		
O031	The net appreciation/depreciation in the value of	3	
	investments reported at fair value (but not classified as cash		
	equivalents) is a noncash transaction that requires		
	disclosure in a schedule to the Statement of Cash Flows – Proprietary Funds. (eGAAFR, page 231)		
O032	Cash contributed by developers and other individuals	2	
0032	specifically to defray the cost of acquiring, constructing, or	2	
	improving capital assets should be presented in the capital		
	and related financing activities category of the Statement of		
	Cash Flows – Proprietary Funds. Noncash transactions		
	(such as the contribution of water and sewer lines by a		
	developer) should be disclosed in a schedule to the		
	Statement of Cash Flows – Proprietary Funds. (Comprehensive Implementation Guide, Question 2.24.3)		
	(Comprehensive Implementation Guide, Question 2.24.3)		
Р	Fiduciary Fund Financial Statements		
	(Note to reviewer. GASB 84 is effective for reporting periods		
	beginning after December 15, 2019)		
P001	Fiduciary statements should only include the activity of	1A	
	pension (and other employee benefit) trust funds,		
	investment trust funds, private-purpose trust funds, and custodial funds. (GASB 1300.102; GASBS 84, paragraphs 14-		
	18;)		
P002	Fiduciary fund statement should be presented using the	1A	
	economic resources measurement focus and the accrual		
	basis of accounting. (GASB 1300.102 and 1600.138;		
Deee	eGAAFR, page 126) Fiduciary fund statements should only include those funds	2	
P003	that report resources held by a governmental unit in a	2	
	trustee or agent capacity for others. (GASB 1300.102;		
	eGAAFR, pages 77 and 250)		
	(Note to reviewer. The government should refrain from		
	reporting fiduciary activities that do not meet the criteria of		
	GASB Statement 84, paragraphs 5-11		
P004	The fiduciary fund statements should provide a separate	2	
	column for each fund type - pension (and other employee		
	benefit) trust funds, investment trust funds, private-		
	purpose trusts, and agent/custodial funds. External investment pools reported as custodial funds should be		
	reported as a separate external investment pool fund		
	column under the custodial funds classification. (GASB		
	2200.197; GASBS 84, paragraph 18; eGAAFR, page 250)		
Poo5	Fiduciary fund financial statements should include	2	
	information about all fiduciary funds of the primary		
	government, including fiduciary component units. (GASB		
	1300.102c)		

Poo6	All fiduciary component units should not be shown in a	2		
	separate column, but combined with their appropriate			
	fiduciary fund type. (GASB 2200.197, .214, Comprehensive			
	Implementation Guide, Question 7.77.4; eGAAFR, page			
	250)			
Poo7	A governmental entity that sponsors one or more external	2		
100/		2		
	investment pools (sponsoring government) should report			
	the external portion of each pool as a separate investment			
	trust fund (a fiduciary fund) that reports transactions and			
	balances using the economic resources measurement focus			
	and the accrual basis of accounting. (GASB I50.136;			
	eGAAFR, page 78)			
	(Note to reviewer: GASB I50.136 states that the external			
	portion of an external investment pool is the portion that			
	belongs to legally separate entities that are not part of the			
	sponsoring government's financial reporting entity.)			
Poo8	Any deferred compensation plan adopted under the	2		
	provisions of Internal Revenue Code Section 457 should be			
	reported as a pension trust fund in the fiduciary fund			
	financial statements if the assets are held by the			
	government in a fiduciary capacity. (GASB D25.101;			
	eGAAFR, pages 78)			
0	Statement of Fiduciary Net Position		1	
Q Q001	The basic financial statements should include a statement	1A		
QUUI		IA		
	of fiduciary net position. (GASB 2200.105, .197; eGAAFR,			
0.000	page 251) The statement of fiduciary not position should include	-		
Q002	The statement of fiduciary net position should include	2		
	information about the assets, deferred outflows of			
	resources, liabilities, deferred inflows of resources, and net			
	position for each fiduciary fund type. (GASB 2200.198)			
Q003	Assets for pension and other postemployment benefit trust	2		
	funds should be subdivided into major categories (such as			
	cash and cash equivalents, receivables, investments, assets			
	used in operations) on the statement of fiduciary net			
	position. (GASB Pe5.113; Po50.115, eGAAFR, pages 251 and			
	673)			
Q004	For pension and other postemployment benefit trust funds,	2		
	investments and receivables should be subdivided into their			
	major components on the statement of fiduciary net			
	position. (GASB Pe5.112; Po50.116 eGAAFR, pages 251 and			
	673)			
Q005	The fiduciary fund statement of position must employ the	2		
2005	net position format. (GASB 2200.197; eGAAFR, page 251)	-		
	net position format. (orbb 2200.197, cortin it, page 231)			
Q006	If a pension trust fund is reported, the difference between	2		
Q000	total plan assets, deferred outflows of resources, total plan	-		
	liabilities, and deferred inflows of resources at the reporting			
	date should be captioned net position - restricted for			
	pensions. (GASB Pe5.119; eGAAFR, pages 254 and 673)			
0				
Q007	If an other postemployment benefit trust fund is reported,	2		
	the difference between total plan assets, deferred outflows			
	of resources, total plan liabilities, and deferred inflows of			
	resources at the reporting date should be captioned net			
	position - restricted for pension. (GASB Po50.121; eGAAFR,			
	pages 254 and 673)			
Q008	The difference between the external investment pool assets,	2		
	deferred outflows of resources, liabilities, and deferred			
	inflows of resources should be captioned net position –			
	amounts held in trust for pool participants on the statement			
	of fiduciary net position. (GASB I50.117; eGAAFR, page			
	263)			
R	Statement of Changes in Fiduciary Net Position			
R001	The basic financial statements should include a statement	1A		
	of changes in fiduciary net position. (GASB 2200.105, .199;			
	eGAAFR, page 250)			
R002	The statement of changes in fiduciary net position should	2		
	be divided into two sections: additions and deductions.			
	(GASB 2200.199; eGAAFR, pages 252 and 673)			
Roo3	Additions for pension and other postemployment benefit	2		
	trust funds should be classified into the following			
	categories, as appropriate: employer contributions, plan			
	member contributions, other contributions, and net			
	investment income. (GASB Pe5.120, Po50.123; eGAAFR,			
	pages 252 and 673)			
Roo4	Investment expense should be separately displayed in the	2		
1004	net investment income addition category on the statement	-		
	of changes in fiduciary net position. (GASB Pe5.122,			
	P050.124; eGAAFR, page 252)			

	(Note to reviewer: GASB Pe5.122 states that investment-			
	related costs should be reported as investment expense if			
	they are separable from (a) investment income and (b) the			
	administrative expense of the pension plan.)			
Roo5	Deductions for pension and other postemployment benefit	2		
	trust funds should include separate amounts for 1) benefits			
	and refunds paid to plan members and beneficiaries, and 2)			
	total administrative expenses. (GASB Pe5.123, Po50.125;			
	eGAAFR, page 673)			
R006	The difference between total additions and total deductions	2		
	presented in the statement of changes in fiduciary net			
	position should be reported as the net increase (or			
	decrease) in net position. (GASB Pe5.125)			
S	Notes to Financial Statements			
S001	The basic financial statements should include Notes to the	1A		
	Financial Statements. (GASB 2200.105, .204, 2300.101;			
	eGAAFR, pages 538 and 604)			
S002	Because the notes are an integral part of the financial	2		
	statements, they should distinguish between information			
	pertaining to the primary government (including its			
	blended component units) and that of its discretely			
	presented component units. (GASB 2300.104, 2600.122;			
	eGAAFR, page 324 and 346)			
Soo3	The Notes to the Financial Statements should be	2		
2000	incorporated into the financial section as an integral part of	-		
	the basic financial statements. (GASB 2300.102)			
	Summary of Significant Accounting Policies (SSAP)		1	
	<u></u>			
S004	The Notes to the Financial Statements should include a	2		
2004	brief description of the component units of the financial	-		
	reporting entity and their relationships to the primary			
	government. (GASB 2300.106(a)(2) and 2600.121;			
	eGAAFR, page 538)			
S005	The Notes to the Financial Statements should include a	ACFR		In the absence of component units,
3005	discussion of the criteria for including each component unit	ACIA		consideration should be given to disclosing in
	in the financial reporting entity and whether it is discretely			the summary of significant accounting policies
	presented, blended, or included in the fiduciary fund			that the reporting entity consists of the
	financial statements. Component units may be disclosed			primary government, (name the entity) .
	together if they have common characteristics as long as			
	each component unit is separately identified. (GASB			
	2300.106(a)(2) and 2600.122; eGAAFR, page 539)			
	(Note to reviewer: GASB Statement 14, paragraph 61, states			
	that "the notes to the reporting entity's financial statements			
	should include a brief description of the component units of			
	the financial reporting entity and their relationships to the			
	primary government". According to the basis for			
	conclusions to Statement 14, " the Board concluded that			
	the notes to the financial statements should contain a brief			
	discussion of the reporting entity, including how the			
	component units are included and why". In the absence of			
	component units, consideration should be given to			
	disclosing in the summary of significant accounting policies			
	that the reporting entity consists of the primary			
	government, the City of X/Y County.)			
S006	The Notes to the Financial Statements should include	2		
	information about how the separate financial statements for			
	individual component units may be obtained. (GASB			
	2300.106(a)(2), 2600.122; eGAAFR, page 539)			
S007	The fiscal year of the component units included in the	2		
	reporting entity should be consistent from year to year, and	-		
	changes in fiscal years should be disclosed. (GASB			
	2600.121)			
Soo8	If transactions between component units that have different	2		
	fiscal years result in inconsistencies in amounts reported as	-		
	due to or due from, and so forth, the nature and amount of			
	those transactions should be disclosed in the Notes to the			
	Financial Statements. (GASB 2600.121; eGAAFR, page 540)			
	- manenti outentento. (0100 2000.121, contri 1, page 540)			
S009	If the entity is a component unit of another government, the	2		
5009	notes to the financial statements should identify the	2		
	primary government in whose financial reporting entity it is			
	included and describe its relationship with the primary			
	included and describe its relationship with the prifildry			
	government. (GASB 2300.107(q), 2600.126)			I

S010	The Notes to the Financial Statements should disclose a	2		
	description of the government-wide financial statements,			
	noting that neither fiduciary funds nor fiduciary component			
	units are included. (GASB 2300.106(a)(1); Comprehensive			
	Implementation Guide, Question 7.84.1; eGAAFR, page			
	539)			
S011	The Notes to the Financial Statements should include a	2		
2011	description of the activities accounted for in each of the	-		
	following columns – major funds, internal service funds,			
	and fiduciary funds – presented in the basic financial			
	statements. (GASB 1300.127 and 2300.106(a)(3); eGAAFR,			
	pages 540-541)			
	(Note to reviewer: GASB 1300.127 states that with the			
	exception of the general fund or its equivalent, the			
	descriptions should be specific to the particular			
	government, rather than general definitions that could			
	describe any government. For example, activities of the road			
	fund could be described as maintenance and preservation of			
	local roads financed with local fuel taxes.)			
S012	The classification of each major fund by fund type should be	3		
	disclosed if not otherwise discernible. (eGAAFR, pages 540-	0		
	541)			
	(Note to reviewer: Be sure to identify the fund(s) in			
	reviewer comments.)			
S013	Governments should disclose in the notes to the financial	2		
Ŭ	statements the purpose for each major special revenue fund			
	– identifying which revenues and other resources are			
	reported in each of those funds. (GASB 1300.105,			
	2300.107(pp); eGAAFR, page 541)			
S014	The Notes to the Financial Statements should state that the	2		
	flow of economic resources measurement focus is used for			
	government-wide financial statements. (GASB			
	- 2300.106(a)(4), 1600.103)			
S015	The Notes to the Financial Statements should state that the	2		
	government-wide financial statements are accounted for on			
	the accrual basis. (GASB 2300.106(a)(4), 1600.103;			
	eGAAFR, pages 540-541)			
S016	The Notes to the Financial Statements should state that	2		
	governmental funds employ the current financial resources			
	measurement focus. (GASB 1300.102, 2300.901)			
S017	The Notes to the Financial Statements should state that	2		
	governmental funds are accounted for on the modified			
	accrual basis. (GASB 1300.102, 2300.901; eGAAFR,			
	page541)			
S018	The Notes to the Financial Statements should state that	2		
	proprietary funds and fiduciary funds employ the economic			
	resources measurement focus. (GASB 1300.102, 2300.901)			
S019	The Notes to the Financial Statements should state that	2		
	proprietary funds and fiduciary funds are accounted for on			
	the accrual basis. (GASB 1300.102, 2300.901; eGAAFR,			
	page 541)			
S020	The Notes to the Financial Statements should disclose the	2		
	revenue recognition policies used in fund financial			
	statements, including the length of time used to define			
	available for purposes of revenue recognition in the			
	governmental fund financial statements. (GASB			
0	2300.106(a)(5), 1600.106; eGAAFR, page 541)			
S021	The Notes to the Financial Statements should disclose the	2		
	susceptible to accrual criterion for major revenue sources.			
	This disclosure should address the specific types of major			
	revenue sources that meet this criterion. (GASB 1600.108)			
Ross	The Notes to the Financial Statements should disclose the			
S022	significant encumbrances by major funds and nonmajor	2		
	funds in the aggregate in conjunction with required			
	disclosures about other significant commitments (GASB			
	1700.127(c); eGAAFR, page 527)			
S023	Encumbering amounts for specific purposes for which	2		
0025	resources already have been restricted, committed, or	2		
	assigned should not result in separate display of the			
	encumbered amounts within those classifications.			
	Encumbered amounts for specific purposes for which			
	resources have not been previously restricted, committed,			
	or assigned should not be classified as unassigned but,			
	rather, should be included within committed or assigned			
	fund balance, as appropriate. (GASB 1700.127c; eGAAFR,			
	page 196)			

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S024	If cash flows reporting focuses on both cash and cash	2	
	equivalents, the Notes to the Financial Statements should		
	define cash equivalents. (GASB 2300.106(a)(11), 2450.106-		
	108; eGAAFR, page 542)		
S025	Generally, only investments with original maturities of	2	
	three months or less meet the definition of cash and cash		
	equivalents. (GASB 2450.106; eGAAFR, page 229)		
S026	The Notes to the Financial Statements should describe the	2	
	government's policy for eliminating internal activity in the		
	government-wide statement of activities. (GASB		
	2300.106(a)(6); Comprehensive Implementation Guide,		
	Question 7.84.2; eGAAFR, page 541)		
8007	The Notes to the Financial Statements should disclose the	2	
S027		2	
	accounting policy for capitalizing assets and for estimating		
	the useful lives of those assets (used to calculate		
	depreciation expense) and the method or methods used in		
	computing depreciation with respect to major classes of		
	depreciable assets. (GASB 2300.106(a)(8); Comprehensive		
	Implementation Guide, Question 7.85.4; eGAAFR, page		
	542)		
	(Note to reviewer: Phase 3 governments choosing not to		
	retroactively report infrastructure should disclose that fact		
	in the Notes to the Financial Statements. Comprehensive		
	Implementation Guide, Question 7.85.5 states, "Phase 3		
	governments that do not elect to retroactively report		
	infrastructure should include a statement in their summary		
	of significant accounting policies on an ongoing basis such		
	as "General infrastructure assets acquired prior to July 1,		
	2003 are not reported in the basic financial statements,"		
	"General infrastructure assets include all roads and bridges		
	and other infrastructure assets acquired subsequent to July		
	1, 2003," or other language that indicates how		
	infrastructure was capitalized.")		
S028	Capitalization policies may include (a) capitalization	2	Option 1: 1) The extent of infrastructure
5020	thresholds, (b) the methods used for estimating historical	2	capitalization should be disclosed including
			capitalization should be disclosed flictuding
	cost or fair value, and (c) the extent of infrastructure		whether infrastructure acquired prior to fiscal
	capitalization including (for phase 1 and phase 2		years ended June 30, 1980, are reported or
	capitalization including (for phase 1 and phase 2		years ended June 30, 1980, are reported or whether infrastructure acquired prior to
	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to		years ended June 30, 1980, are reported or
	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for		years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2:
	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported.		years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4;		years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S020	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542)	2	years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S029	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach	2	years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S029	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S029	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S029	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8);	2	years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
-	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542)		 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S029 S030	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542) The Notes to the Financial Statements should disclose the	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
-	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in		 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542) The Notes to the Financial Statements should disclose the		 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
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S030	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161)		 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
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S030 S031	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); <u>eGAAFR, page 542</u>) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161) The Notes to the Financial Statements should disclose the valuation basis for investments. (eGAAFR, page 558)	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S030	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); <u>eGAAFR, page 542</u>) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161) The Notes to the Financial Statements should disclose the valuation basis for investments. (eGAAFR, page 558) For the various classifications of inventory items, the basis	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S030 S031	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); <u>eGAAFR, page 542</u>) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161) The Notes to the Financial Statements should disclose the valuation basis for investments. (eGAAFR, page 558) For the various classifications of inventory items, the basis upon which their amounts are stated and, where	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S030 S031	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161) The Notes to the Financial Statements should disclose the valuation basis for investments. (eGAAFR, page 558) For the various classifications of inventory items, the basis upon which their amounts are stated and, where practicable, indication of the method of determining the	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S030 S031	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; eGAAFR page 542) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); eGAAFR, page 542) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161) The Notes to the Financial Statements should disclose the valuation basis for investments. (eGAAFR, page 558) For the various classifications of inventory items, the basis upon which their amounts are stated and, where practicable, indication of the method of determining the cost, for example, average cost, FIFO, and LIFO, should be	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
S030 S031	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); <u>eGAAFR, page 542</u>) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (<u>eGAAFR, page 161</u>) The Notes to the Financial Statements should disclose the valuation basis for investments. (<u>eGAAFR, page 558</u>) For the various classifications of inventory items, the basis upon which their amounts are stated and, where practicable, indication of the method of determining the cost, for example, average cost, FIFO, and LIFO, should be disclosed in the notes to the financial statements. (GASB	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
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S030 S031	capitalization including (for phase 1 and phase 2 governments) whether infrastructure acquired prior to fiscal years ended after June 30, 1980, are reported and (for phase 3 governments) whether infrastructure acquired prior to implementation of Statement 34 are reported. (Comprehensive Implementation Guide, Question 7.85.4; <u>eGAAFR page 542</u>) If the government has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, the Notes to the Financial Statements should describe the modified approach. (GASB 2300.106(a)(8); <u>eGAAFR, page 542</u>) The Notes to the Financial Statements should disclose the approach to expenditure recognition for prepaids in governmental funds (i.e., when purchased or during the benefiting period). (eGAAFR, page 161) The Notes to the Financial Statements should disclose the valuation basis for investments. (eGAAFR, page 558) For the various classifications of inventory items, the basis upon which their amounts are stated and, where practicable, indication of the method of determining the cost, for example, average cost, FIFO, and LIFO, should be disclosed in the notes to the financial statements. (GASB 2300.106(a)(7), I40.114) The Notes to the Financial Statements should describe the	2	 years ended June 30, 1980, are reported or whether infrastructure acquired prior to implementation of Statement 34. Option 2: 2) Capitalization thresholds should be
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S036	The Notes to the Financial Statements should disclose the	2	
	government's policy regarding whether to first apply		
	restricted or unrestricted resources when an expense is		
	incurred for purposes for which both restricted and		
	unrestricted net position are available. (GASB		
	•		
	2300.106(a)(12); Comprehensive Implementation Guide,		
_	Question 7.84.3; eGAAFR, page 543)		
So37	Governments should disclose the following about their fund	2	
	balance classification policies and procedures in the notes		
	to the financial statements: (GASB 1800.183,		
	2300.106(a)(13); eGAAFR, pages 543-544 and 580-581)		
S037a	For <i>committed</i> fund balance: (1) the government's	2	
	highest level of decision-making authority and (2) the		
	formal action that is required to be taken to establish		
	(and modify or rescind) a fund balance commitment		
So37b	For assigned fund balance: (1) the body or official	2	
503/0		2	
	authorized to assign amounts to a specific purpose and		
	(2) the policy established by the governing body		
	pursuant to which that authorization is given		
S037c	For the classification of fund balances: (1) whether the	2	
	government considers restricted or unrestricted amounts		
	to have been spent when an expenditure is incurred for		
	purposes for which both restricted and unrestricted fund		
	balance is available and (2) whether committed,		
	assigned, or unassigned amounts are considered to have		
	been spent when an expenditure is incurred for purposes		
	for which amounts in any of those unrestricted fund		
	balance classifications could be used		
	balance classifications could be used		
00			
So38	If nonspendable fund balance is displayed in the aggregate	2	
	on the face of the balance sheet, amounts for the two		
	nonspendable components should be disclosed in the notes		
	to the financial statements. (GASB 1800.185; eGAAFR,		
	pages 580-581)		
	(Note to reviewer: It is not necessary to separately classify		
	the components using the Statement 54 descriptions as long		
	as amounts for the two components are discernible. For		
	example, rather than presenting "Resources not in		
	spendable form," governments could instead label that		
	amount as "Inventories and prepaid amounts."		
	Comprehensive Implementation Guide Z.54.6)		
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S039	If restricted, committed, or assigned fund balances are	2	
	displayed in the aggregate, specific purposes information		
	should be disclosed in the notes to the financial statements.		
	(GASB 1800.185; eGAAFR, page 580)		
	(Note to reviewer: Governments may display specific		
	purpose details for some classifications on the face of the		
	balance sheet and disclose the details for other		
	classifications in the notes to the financial statements.)		
S040	Governments that establish stabilization arrangements,	2	
	even if an arrangement does not meet the criteria to be		
	classified as restricted or committed, should disclose the		
	following information in the notes to the financial		
	statements: (GASB 1800.186; eGAAFR, page 580)		
	(Note to reviewer: See Comprehensive Implementation		
	Guide, Question Z.54.23 for description of the difference		
	between a stabilization arrangement and a minimum fund		
	0		
	balance policy.)		
So4oa	The authority for establishing stabilization arrangements	2	
	(for example, by statute or ordinance)		
S040b	The requirements for additions to the stabilization	2	
	amount		
S040c	The conditions under which stabilization amounts may	2	
	be spent		
So4od	The stabilization balance, if not apparent on the face of	2	
	the financial statements	-	
S041	If a governing body has formally adopted a minimum fund	2	
5041	balance policy (for example, in lieu of separately setting	2	
	aside stabilization amounts), the government should		
	describe in the notes to its financial statements the policy		
	established by the government that sets forth the minimum		
	amount. (GASB 1800.187, 2300.107(nn); eGAAFR, page		
	580)		

S042	Balances of deferred outflows of resources and deferred	2		
	inflows of resources reported in a statement of net position			
	or a governmental fund balance sheet may be aggregations			
	of different types of deferred amounts. Governments			
	should provide details of the different types of deferred			
	amounts in the notes to the financial statements if			
	significant components of the total deferred amounts are			
	obscured by aggregation. Disclosure in the notes to the			
	financial statements is required only if the information is			
	not displayed on the face of the financial statements.			
	(GASB 2300.107(fff), .130; eGAAFR, pages 571 and 580)			
S043	In some situations, the amount reported for a component of	2		
5045		2		
	net position (net investment in capital assets, restricted,			
	and unrestricted) may be significantly affected by a			
	transaction that has resulted in recognition of a deferred			
	outflow of resources or deferred inflow of resources. If the			
	difference between a deferred outflow of resources or			
	deferred inflow of resources and the balance of the related			
	asset or liability is significant, governments should provide			
	an explanation of that effect on its net position in the notes			
	to the financial statements. (GASB 2300.131; eGAAFR,			
	page 571 and 580)			
	(GASBS 63, ¶36 elaborates "For example, the balance of a			
	deferred inflow of resources from an up-front payment in			
	a service concession arrangement may significantly			
	exceed any unspent cash from that payment – especially			
	after the first years of the arrangement. In that			
	circumstance, disclosure of the effects of the deferral			
	amount would be required. Conversely, if there is not a			
	significant difference between the deferred outflow of			
	resources or deferred inflow of resources and the balance			
	of the related assets or liabilities, no disclosure is required.			
	For example, deferred outflows of resources of deferred			
	inflows of resources related to a hedging derivative			
	instrument will often be the same amount as the reported			
	fair value of the derivative instrument itself. In this			
	situation, there would be no significant effect on net			
	position to disclose. Based on the provisions of Concepts			
	Statement No. 3, Communication Methods in General			
	Purpose External Financial Resources That Contain Basic			
	Financial Statements, the Board believes that an			
	explanation of a significant effect on net position			
	constitutes 'more detail about or explanations of amounts			
	recognized in financial statements' and, therefore, would			
	5 5 5 7			
	be an appropriate disclosure in the notes to financial			
	statements.")			
S044	If the government presents required budgetary comparisons	2		
	as a basic financial statement, the Notes to the Financial			
	Statements should disclose the budgetary basis of			
	accounting (e.g., GAAP, GAAP plus encumbrances). (GASB			
0.0.1	2400.103 and 2400, Footnote 5)			
S045	If the government presents required budgetary comparisons	2		
	as a basic financial statement, the Notes to the Financial			
	Statements should disclose excesses of expenditures over			
	appropriations in the general fund and annually budgeted			
	major special revenue funds. (GASB 2400.103 and 2400,			
	Footnote 5; eGAAFR, pages 541-542; Comprehensive			
	Implementation Guide, Question 7.93.1)			
	implementation outde, Question /.93.1)			
Sec. ("I and lovel of control" many the last of the last of	77		
S046	"Legal level of control" means the lowest level of budgetary	Х		
	detail at which a local government's management or budget			
	officer may not reassign resources without approval of the			
	governing authority. The legal level of control shall be, at a			
	minimum, expenditures for each department for each fund			
	for which a budget is required. This does not preclude the			
	governing authority of a local government from establishing			
	a legal level of control at a more detailed level of budgetary			
	control than the minimum required legal level of control.			
	(O.C.G.A. 36-81-2(14))			
S047	The Notes to the Financial Statements should disclose	2		
	material violations of finance-related legal and contractual	_		
	provisions and actions taken to address such violations.			
	(GASB 1200.112, 2300.106(h), 2400.104; eGAAFR, page			
	554; Comprehensive Implementation Guide, Question			
	7.93.1)			

	(Note to reviewer: According to the Comprehensive Implementation Guide's question 7.93.1, disclosure of the excess of expenditures over appropriations is required for any fund, including nonmajor special revenue funds, capital projects funds, or debt service funds, if the overexpenditure constitutes a significant violation of finance-related legal and contractual provisions.)			
S048	The Notes to the Financial Statements should disclose deficit fund balances or net position of individual nonmajor funds. (GASB 2300.106(n); eGAAFR, pages 554-555)	2		
	(Note to Reviewer: If there is only one nonmajor fund of a given fund type, this requirement is effectively met by presentation on the basic financial statements.) Assets *******			
S049	The Notes to the Financial Statements should briefly	2		
	describe the deposit policies that are related to custodial credit risk and foreign currency risk (if exposed). If a government has no custodial credit risk policy, the disclosure should indicate that fact. (GASB C20.109; eGAAFR, pages 556-558)			
S050	If the government is exposed to custodial credit risk for its deposits at year end because they are uninsured and (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution or (c) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name, the Notes to the Financial Statements should disclose the amount of the bank balances are uninsured, and explain whether the balances are exposed on the basis of either a, b, or c above. (GASB C20.107; eGAAFR, page 557)	2		
S051	The Notes to the Financial Statements should disclose separately the amount of deposits that are uncollateralized and the amount of deposits that are collateralized with securities held by the pledging financial institution or that are collateralized with securities held by the pledging financial institution's trust department or agent but not in the government's name. (Comprehensive Implementation Guide, Question 1.28.6)	2		
S052	O.C.G.A. 45-8-12(c) requires public funds to be insured or collateralized at 110%.	Х		
S053	If a government's deposits are exposed to foreign currency risk, the government should disclose the U.S. dollar balances of such deposits, organized by currency denomination. (GASB C20.108; eGAAFR page 558)	2		
S054	The Notes to the Financial Statements should disclose the investment policies concerning credit risk (including	2		
	custodial credit risk), concentration risk, interest rate risk, and foreign currency risk when it is exposed to such risks. If a government does not have a policy that addresses one of these risks to which it is currently exposed, the disclosure should indicate that fact. (GASB I50.151; Comprehensive Implementation Guide, Questions 1.5.1 through 1.5.5; eGAAFR, page 560)			
	(Note to reviewer: eGAAFR, page 560 states that "for purposes of this disclosure, the term "policy" encompasses only limitations imposed either by the governing body or by contract. It does not embrace managerial policies or simple past practice".)			
S055	The Notes to the Financial Statements should briefly describe the types of investments authorized by legal or contractual provisions. (GASB 150.149; Comprehensive Implementation Guide, Questions 1.6.1, 1.7.1 and 1.7.2; eGAAFR, page 559) (Note to Reviewer: O.C.G.A. 36-83-4 identifies authorized investments for local governments. In addition, O.C.G.A. 36- 82-7 identifies authorized investments for bond proceeds and O.C.G.A. 47-20-83 and 84 identifies authorized investments of local government retirement system assets.)	2		
	assessments of focur government retrement system assets.)			

	(Note to Reviewer: Comprehensive Implementation Guide,		
	Question 1.7.2 notes that the government is required to		
	disclose authorized investment types and states that "one of		
	the objectives of the Statement 3 disclosures is to inform		
	financial statement users about potential future risk.		
	Information about the government's ability to invest in the		
	instrument is important to a user's evaluation of potential		
	future risk".)		
S056	The Notes to the Financial Statements should disclose	2	
5030	differences in authorized investment types if the types of	-	
	investments authorized for different funds, fund types,		
	blended component units, or discretely presented		
	component units differ significantly from those authorized		
	1 0 5		
	for the primary government, and those funds, fund types, or		
	component units have material investment activity		
	compared with the reporting entity's investment activity.		
	(GASB I50.149; Comprehensive Implementation Guide,		
~	Question 1.7.3)		
So57	A government should disclose the following information for	2	
	each type of asset or liability measured at fair value in the		
	statement of net position after initial recognition. (GASB		
	I50.141)		
So57a	For recurring and nonrecurring fair value measurements:	2	
S057a(1)	The fair value measurement at the end of the	2	
	reporting period		
S057a(2)	Except for investments within the scope of	2	
	paragraphs .127–.130 that are measured at the NAV		
	per share (or its equivalent), the level of the fair value		
	hierarchy within which the fair value measurements		
	are categorized in their entirety (Level 1, Level 2, or		
	Level 3)		
S057a(3)	A description of the valuation techniques used in the	2	
203/4(3)	fair value measurement	-	
S057a(4)	If there has been a change in valuation technique that	2	
505/4(4)	has a significant impact on the result (for example,	-	
	changing from an expected cash flow technique to a		
	relief from royalty technique or the use of an		
	additional valuation technique), that change and the		
0	reason(s) for making it.	_	
So57b	For nonrecurring fair value measurements: the reason(s)	2	
	for the measurement.		
	(Notes to reviewer: Additional Disclosures for Fair Value		
	Measurements of Investments in Certain Entities That		
	Calculate the Net Asset Value (NAV) per Share (or Its		
	Equivalent)		
	The additional disclosures in this paragraph apply to		
	investments in entities that meet all of the following		
	criteria: (a) calculate the NAV per share (or its equivalent),		
	regardless of whether the method of determining fair value		
	in paragraph .127 has been applied; (b) do not have a		
	readily determinable fair value; and (c) are measured at fair		
	value on a recurring or nonrecurring basis during the		
	period.		
S058	A government should disclose information that addresses	2	
5050	the nature and risks of the investments and whether the	2	
	investments are probable of being sold at amounts different		
	from the NAV per share (or its equivalent). To meet that		
	objective, a government should disclose the following		
	information for each type of investment (GASB I50.142)		
0- 0			
So58a	The fair value measurement of the investment type at	2	
	the measurement date and a description of the		
	significant investment strategies of the investee(s) in		
	that type		
So58b	For each type of investment that includes investments	2	
	that can never be redeemed with the investees, but a		
	government receives distributions through the		
	liquidation of the underlying assets of the investees: the		
	government's estimate of the period over which the		
	underlying assets are expected to be liquidated by the		
	investees		
	The amount of a government's unfunded commitments	2	
S058c		1	
S058c			
	related to that investment type	2	
So58c So58d	related to that investment type A general description of the terms and conditions upon		
	related to that investment type A general description of the terms and conditions upon which a government may redeem investments in the type		
	related to that investment type A general description of the terms and conditions upon		

So58e	The circumstances in which an otherwise redeemable	2		
	investment in the type (or a portion thereof) might not			
	be redeemable (for example, investments subject to a			
	redemption restriction, such as a lockup or gate)			
So58f	For those otherwise redeemable investments in (e) that	2		
	are restricted from redemption as of the government's			
	measurement date: the estimate of when the restriction			
	from redemption might lapse; if an estimate cannot be			
	made, disclose that fact and how long the restriction has			
	been in effect			
S058g	Any other significant restriction on the ability to sell	2		
	investments in the type at the measurement date			
So58h	If a government determines that it is probable that it will	2		
	sell an investment(s) for an amount different from the			
	NAV per share (or its equivalent) as described in			
	paragraph .130: the total fair value of all investments			
	that meet the criteria in paragraph .130 and any			
	remaining actions required to complete the sale			
So58i	If a group of investments would otherwise meet the	2		
	criteria in paragraph .130 but the individual investments			
	to be sold have not been identified (for example, if a			
	government decides to sell 20 percent of its investments			
	in private equity funds but the individual investments to			
	be sold have not been identified), such that the			
	investments continue to qualify for the method of			
	determining fair value in paragraph .127: the			
	government's plans to sell and any remaining actions			
8050	required to complete the sale(s). The following investment disclosure(s) should be made in	0		
S059	the Notes to the Financial Statements (GASB I50.143-144;	2		
	eGAAFR, pages 558-559):			
S059a	the policy for determining which investments, if any, are	2		
5059a	reported at amortized cost	2		
So59b	for any investments in external investment pools that are	2		
30390	not SEC-registered, a brief description of any regulatory	2		
	oversight for the pool and whether the fair value of the			
	position in the pool is the same as the value of the pool			
	shares			
S059c	any involuntary participation in an external investment	2		
20390	pool	-		
So59d	if an entity cannot obtain information from a pool	2		
	sponsor to allow it to determine the fair value of its			
	investment in the pool, the methods used and significant			
	assumptions made in determining that fair value and the			
	reasons for having had to make such an estimate.			
So59e	for any investments in external investment pools that	2		
	report their investments at amortized cost, the presence			
	of any limitations or restrictions on withdrawals (such as			
	notice periods, maximum transaction amounts, and the			
	qualifying external investment pool's authority to impose			
	liquidity fees or redemption gates.)			
	· · · · · · · · · · · · · · · · · · ·			
So59f	any income from investments associated with one fund	2		
Corr	that is assigned to another fund			
So59g	if an entity elects to report realized gains and losses, disclose:	2		
Socoh	the calculation of realized gains and losses is	0		
So59h	independent of a calculation of the net change in the	2		
	fair value of investments			
So59i	realized gains and losses on investments that had	2		
20391	been held in more than one fiscal year and sold in the	-		
	current year were included as a change in the fair			
	value of investments reported in the prior year(s) and			
	the current year			
S060	If a government is exposed to custodial credit risk for its	2		
	investments evidenced by securities at year end because			
	they are neither insured nor registered in the government's			
	name and they are held by either 1) the counterparty, or 2)			
	the counterparty's trust department or agent but not in the			
	government's name, the Notes to the Financial Statements			
	should disclose the investments' type, the reported amount,			
	and how the investments are held. (GASB I50.153;			
	eGAAFR, pages 560-563)			

S061	The Notes to the Financial Statements should disclose the	2			
2001	credit quality ratings of investments in debt securities,	-			
	external investment pools, money market funds, bond				
	mutual funds, and other pooled investments of fixed-				
	income securities as described by nationally recognized				
	statistical rating organizations as of the date of their				
	financial statements. If a credit quality disclosure is				
	1 5				
	required and the investment is unrated, the disclosure				
	should indicate that fact. (GASB I50.152; eGAAFR page				
	560)				
S062	The Notes to the Financial Statements should use one of the	2			
5002		2			
	five approved methods (i.e., segmented time distribution,				
	specific identification, weighted average maturity, duration,				
	or simulation model) to disclose interest rate risk for				
	positions in fixed-rate debt securities. Governments should				
	also disclose the terms of investments with fair values that				
	are highly sensitive to changes in interest rates. (GASB				
	I50.156 and .157; eGAAFR, pages 564-566)				
S063	The Notes to the Financial Statements should disclose	2			
5003		-			
	details of the property tax calendar, including lien dates,			1	
	levy dates, due dates, and collection dates. (GASB P70.108;			1	
	eGAAFR, pages 545-546)				
S064	Governments should provide details in the notes to the	2			
	financial statements when significant components of				
	receivables have been obscured by aggregation. Balances of				
				1	
	receivables may also have different liquidity characteristics.			1	
	Significant receivable balances not expected to be collected				
	within one year of the date of the financial statements			1	
	should be disclosed. (GASB 2300.107(ff), .125; eGAAFR			1	
	page 570)				
0	The capital asset disclosure in the Notes to the Financial				
S065		2			
	Statements should provide information separately for each				
	major class of capital assets (such as land, buildings,				
	equipment, and infrastructure). Also, a clear distinction				
	should be made between capital assets associated with				
	business-type activities and governmental-type activities.				
	Nondepreciable capital assets (such as land, art collections,				
	and infrastructure using the modified approach) should be				
	reported separately from depreciable assets. (GASB				
	2300.117; eGAAFR, page 570)				
S066	Information about major classes of capital assets should be	2			
	disclosed in the Notes to the Financial Statements. This				
	disclosure should include the following (GASB 2300.118;				
	eGAAFR, page 570):				
So66a	Beginning- and end-of-year balances (regardless of	2			
20000	whether beginning-of-year balances are presented on the	-			
	face of the government-wide financial statements), with				
	accumulated depreciation presented separately from				
	historical cost.				
So66b	Capital acquisitions	2			
20000	· ····································	_		1	
0.000	Oslas en ett en diene sitiens	-	<u> </u>		
S066c	Sales or other dispositions	2			
So66d	Current-period depreciation expense, with disclosure of	2			
	the amounts charged to each of the functions in the			1	
	statement of activities.			1	
		1		1	
	Liabilities ******	1			
S067	Governments should provide details in the notes to the	2			
	financial statements when significant components of			1	
	payables have been obscured by aggregation. Balances of				
	payables may also have different liquidity characteristics.			1	
	Significant payable balances not expected to be paid within			1	
	one year of the date of the financial statements should be				
	disclosed. (GASB 2300.107(ff), .125; eGAAFR page 572)			1	
S068	The Notes to the Financial Statements should disclose debt	2			
5000	service requirements to maturity, presenting principal and	2			
				1	
	interest separately for each of the five subsequent fiscal				
	years and in five-year increments thereafter. Interest			1	
	requirements for variable-rate debt should be determined				
	using the rate in effect at the financial statement date.			1	
	(GASB 1500.129(a); 2300.106(i); Comprehensive				
	Implementation Guide, Question 7.85.7; eGAAFR, page	1			
	576)				
S069		2			
S069	576)	2			
S069	576) The terms by which interest rates change for variable-rate	2			

S070	The Notes to the Financial Statements should provide a	3		
,-	brief description of each individual bond issue and lease	5		
	-			
	outstanding as of the end of the reporting period.			
	(eGAAFR, page 575)			
S071	The long-term debt disclosure in the Notes to the Financial	2		
	Statements should provide information separately for each			
	major class of long-term liabilities. Also, a clear distinction			
	should be made between long-term liabilities associated			
	with business-type activities and governmental-type			
	activities. (GASB 2300.120; eGAAFR, page 575)			
S071.1	The Notes to the Financial Statements should disclose any	2		
50/11	amount of interest included in the direct expenses in the	-		
	1			
	government-wide statement of activities. (GASB 2200.134,			
	2300.107(bb); eGAAFR, page 582)			
	(Note to reviewer: GASB 2200.134 states that interest on			
	general long-term obligations generally should be			
	considered an indirect expense. However, interest on long-			
	term debt should be included in direct expenses in those			
	limited instances when borrowing is essential to the			
0.0	creation or continuing existence of a program.)		<u> </u>	
S072	A government should disclose in notes to financial			
	statements the following information about its SBITAs,			
	other than short-term SBITAs: (GASB Cod. S80.159)			
S072a	A general description of its SBITAs, including the basis,			
	terms, and conditions on which variable payments not			
	included in the measurement of the subscription liability			
	are determined			
Soroh	The total amount of subscription assets, and the related		<u> </u>	
S072b				
	accumulated amortization, disclosed separately from			
	other capital assets			
S072c	The amount of outflows of resources recognized in the			
	reporting period for variable payments not previously			
	included in the measurement of the subscription liability			
So72d	Principal and interest requirements to maturity,			
30/2u				
	presented separately, for the subscription liability for			
	each of the five subsequent fiscal years and in five-year			
	increments thereafter			
S072e	Commitments under SBITAs before the commencement			
	of the subscription term			
S072f	The components of any loss associated with an			
,	impairment			
S073.1	GASB Statement 87 is effective for financial statements for	2		Prior leases should now be evaluated and
~~/0	periods beginning after June 15, 2021.	_		reported in accordance with GASBS 87 and the
	perious beginning arter sune 15, 2021.			1 ,
				notes should include the required disclosures.
_				
S073.2	GASB 87 does away with the classifications of "capital" and	2		The term "financed purchase" should be used
	"operating" in regards to leases. A contract that does not			rather than "capital lease" in the financial
	meet the new classification of a lease, such as a contract			statements.
	that transfers ownership of the underlying asset to the			
	lessee by the end of the contract and does not contain			
	termination options, should be reported as a financed			
	purchase of the underlying asset by the lessee or sale of the			
	1 50 5			
	asset by the lessor. (GASB 87, paragraph 19)		L	
S074	The following information with respect to lease activities	2		
	(other than short-term leases) should be disclosed in the			
	notes to the lessee 's financial statements (GASB L20.134;			
	eGAAFR, page 573):			
S074a	A general description of its leasing arrangements	2		
	including:			
S074a(1)	the basis, terms, and conditions on which variable	2		
20/44(1)	payments not included in the measurement of the lease	-		
	liability are determined			
	·			
S074a(2)	the existence, terms, and conditions of residual value	2		
	guarantees provided by the lessee not included in the			
	measurement of the lease liability			
S074b	The total amount of lease assets, and the related	2		
	accumulated amortization, disclosed separately from			
	other capital assets.			
S074c	The amount of lease assets by major classes of	2		
20/40	underlying assets, disclosed separately from capital	-		
Sorid	assets.	0		
So74d	The amount of outflows of resources recognized in the	2		
	reporting period for variable payments not previously			
	included in the measurement of the lease liability.			

So74e	The amount of outflows of resources recognized in the	2	
	reporting period for other payments, such as residual		
	value guarantees or termination penalties, not previously		
	included in the measurement of the lease liability.		
	-		
S074f	Principal and interest requirements to maturity,	2	
~~/ 1-	presented separately, for the lease liability for each of the		
	five subsequent fiscal years and in five-year increments		
	thereafter		
S0745	Commitments under leases before the commencement of	2	
So74g	the lease term	2	
Com th	The components of any loss associated with an		
S074h		2	
	impairment (the impairment loss and any related change		
~	in the lease liability.		
S075	A lessee also should provide relevant disclosures for the	2	
	following transactions, if applicable. (GASB Cod. L20.135);		
	eGAAFR pages 573-574)		
S075a	Sublease transactions (For details see GASB Cod.	2	
	L20.179)		
So75b	Sale-leaseback transactions (For details see GASB Cod.	2	
	L20.183)		
S075c	Lease-leaseback transactions (For details see GASB Cod.	2	
	L20.185)		
S076	If leasing is a significant part of the government's activities,	2	
	The following information with respect to lease activities		
	(other than short-term leases) should be disclosed in the		
	notes to the lessor 's financial statements (GASB L20.154;		
	eGAAFR, page 571):		
So76a	A general description of its leasing arrangements	2	
22/04	including:	-	
S076a(1)	the basis, terms, and conditions on which variable	2	
20704(1)	payments not included in the measurement of the lease	-	
	receivable are determined		
So76b	If not evident on the face of the financial statements, the	2	
30/00	total amount of inflows of resources (for example, lease	2	
	revenue, interest revenue, and other lease-related		
0o = (-	inflows) recognized in the reporting period.	-	
S076c	The amount of inflows of resources recognized in the	2	
	reporting period for variable and other payments not		
	previously included in the measurement of the lease		
	receivable, including inflows of resources related to		
	residual value guarantees and termination penalties,		
	such as residual value guarantees or termination		
	penalties, not previously included in the measurement of		
	the lease liability.		
So76d	The existence, terms, and conditions of options by the	2	
	lessee to terminate the lease or abate payments if the		
	lessor government has issued debt for which the		
	principal and interest payments are secured by the lease		
	payments.		
S077	A lessor should provide relevant disclosures for the	2	
	following transactions, if applicable. (GASB Cod. L20.155);		
	eGAAFR pages 571-572)		
S077a	Leases of assets that are investments (For details see	2	
20774	GASB Cod. L20.138)	-	
So77b	Certain regulated leases (For details see GASB Cod.	2	
20//0	L20.157)	-	
S077c	Sublease transactions (For details see GASB Cod.	2	
50//0	L20.179)	4	
S077d	Sale-leaseback transactions (For details see GASB Cod.	2	
50//u	L20.183)	2	
So77e	L20.183) Lease-leaseback transactions (For details see GASB Cod.	2	
30//e	Lease-leasedack transactions (For details see GASB Cod. L20.185)	2	
80-9	If a lessor's principal ongoing operations consist of leasing	C.	
S078	assets to other entities, the government should disclose a	2	
	schedule of future payments that are included in the		
	measurement of the lease receivable, showing principal and		
	interest separately, for each of the five subsequent fiscal		
	years and in five-year increments thereafter. (GASB Cod.		
	L20.156)		
S079	The Notes to the Financial Statements should disclose	2	
	changes in long-term liabilities. This disclosure should		
	include (GASB 2300.120; Comprehensive Implementation		
	Guide, Question 7.85.6; eGAAFR, pages 575-576):		
S079a	Beginning- and end-of-year balances (regardless of	2	
	whether prior-year data are presented on the face of the		
	government-wide financial statements)		
So79b	Increases and decreases (separately presented)	2	
	-		

S079c	The portions of each item that are due within one year of the statement date	2	
S079d	Which governmental funds typically have been used to liquidate other long-term liabilities (such as compensated absences and pension liabilities) in prior years	2	
S080	Pension obligation bonds have been issued without certification from the State Auditor that the bonds comply fully with the provisions of O.C.G.A. 36-82-9. (O.C.G.A. 36- 82-9(b))	X	
	(Note to reviewer: If pension obligation bonds have been issued, verify with the State Auditor or his designee that the required certification was obtained by the local government. If the required certification was NOT obtained, be sure to notify the State Auditor (or designee) directly that this situation has occurred.)		
S081	The Notes to the Financial Statements should disclose details of short-term debt activity during the year, even if no short-term debt is outstanding at year end. Short-term debt results from borrowings characterized by anticipation notes, use of lines of credit, and similar loans. The details should include (GASB 2300.124; eGAAFR, page 374):		
S081a	A schedule of changes in short-term debt, disclosing beginning- and end-of-year balances, increases, and decreases	2	
So81b	The purpose for which the short-term debt was issued.	2	
S082	The governing authority of any county, municipality, or other political subdivision of this state may incur debt by obtaining temporary loans in each year to pay expenses. Such loans shall be payable on or before December 31 of the calendar year in which such loan is made. (O.C.G.A. Art. 9, Sec. 5, Para. 5)	Х	
S083	The Notes to the Financial Statements should disclose a general description of the demand bond program; terms of any letters of credit or other standby liquidity agreements outstanding, commitment fees to obtain the letters of credit, and any amounts drawn on them outstanding as of the balance sheet date; and a description of the take out agreement including its expiration date, commitment fees to obtain that agreement, and the terms of any new obligation under that take out agreement. The notes should also disclose the debt service requirements to maturity that would result if the take out agreement were to be exercised. In those disclosures, a government should separate information regarding (a) direct borrowings and direct placements of debt from (b) other debt. (GASB D30.111; eGAAFR, page 578)	2	
1 -0 <i>t</i>	(Note to Reviewer: If the government reports demand bonds, the reviewer should consult GASB D30, especially sections .101 to .106 for explanation of terms used in the above requirement.)		
S084	The Notes to the Financial Statements should disclose, in all periods following an advance refunding for which debt defeased in substance remains outstanding, the amount of that debt, if any, outstanding at period-end. (GASB D20.117; eGAAFR, page 578)	2	
S085	If the entity defeased debt through an advanced or current refunding, a general description of the transaction should be provided in the Notes to the Financial Statements in the year of the refunding. At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding and (b) the economic gain or loss resulting from the transaction. (GASB D20.114, D20.118; eGAAFR, page 577)		

S086	The Notes to the Financial Statements should disclose the	2		
	nature of the obligation, if any, for special assessment debt.			
	This includes a description of any guarantee, reserve, or			
	sinking fund established to cover defaults by property			
	owners. The notes should disclose the amount of			
	delinquent special assessment receivables (if not discernible			
	on the face of the financial statements). Also, all other			
	disclosures ordinarily required in connection with long-			
	term debt should be given for special assessment debt. If			
	there is no obligation for special assessment debt, the Notes			
	to the Financial Statements should disclose the amount of			
	debt outstanding and the fact that the government is acting			
	in an agent capacity for the property owners. (GASB			
	S40.126127; eGAAFR, page 576)			
S087	The Notes to the Financial Statements should disclose	2		
	bond, tax, or revenue anticipation notes excluded from fund			
	or current liabilities (proprietary funds). (GASB			
	2300.107(0))			
So88	Governments should disclose in the Notes to the Financial	2		
5000	Statements the following details about interfund transfers	-		
	reported in the fund financial statements (GASB 2300.127;			
a	eGAAFR, page 584):			
So88a	Amounts transferred from other funds by individual	2		
	major fund, nonmajor governmental funds in the			
	aggregate, nonmajor enterprise funds in the aggregate,			
	internal service funds in the aggregate, and fiduciary			
	fund type			
So88b	A general description of the principal purposes of the	2		
	government's interfund transfers			
So88c	The intended purpose and the amount of significant	2		
	transfers that meet either or both of the following			
	criteria:			
S088c(1)	Do not occur on a routine basis—for example, a	2		
(-)	transfer to a wastewater enterprise fund for the local	_		
	match of a federal pollution control grant			
S088c(2)	Are inconsistent with the activities of the fund	2		
50000(2)	making the transfer—for example, a transfer from a	-		
	capital projects fund to the general fund.			
8080	If the government is a recipient of an endowment, the Notes	2		
S089		2		
	to the Financial Statements should disclose the following			
	(GASB 2300.123; eGAAFR, pages 583-584):			
So89a	Amounts of net appreciation on investments that are	2		
	available for expenditure			
So89b	Explanations about how available amounts are reflected	2		
~ ~	in net position			
So89c	The state law governing the ability to spend net	2		
	appreciation			
So89d	The policy for authorizing and spending investment	2		
_	income.			
S090	The Notes to the Financial Statements should include the	2		
	following disclosures relating to conduit debt obligations			
	(GASB C65.121; eGAAFR, page 379 Includes			
	implementation of GASB 91): (Prior to implementation of			
	GASB 91)			
So90a	a general description of the conduit debt transactions	2		
So90b	the aggregate amount of all conduit debt obligations	2		
	outstanding at the balance sheet date.			
So9oc	a clear indication that the issuer has no obligation for	2		
	the debt beyond the resources provided by related leases			
	or loans.			
	(Note to Reviewer: The term "conduit debt obligations"			
	refers to certain limited-obligation revenue bonds,			
	certificates of participation, or similar debt instruments			
	issued by a state or local government entity for the express			
	purpose of providing capital financing for a specific third			
	party that is not a part of the issuer's financial reporting			
	entity. Although conduit debt obligations bear the name of			
	the governmental issuer, the issuer has no obligation for			
	such debt beyond the resources provided by a lease or loan			
	with the third party on whose behalf they are issued. See			
0	GASB C65.103)			
S091	Governments should disclose in the Notes to the Financial	2		
	Statements the following details about interfund balances			
	reported in the fund financial statements (GASB 2300.126;			
	eGAAFR, page 581):			
S091a	Amounts due from other funds by individual major fund,	2		
	nonmajor governmental funds in the aggregate,			
	nonmajor enterprise funds in the aggregate, internal			
	service funds in the aggregate, and fiduciary fund type			

S091b	The purpose for interfund balances	2		
S091c	Interfund balances that are not expected to be repaid within one year from the date of the financial	2		
S092	statements. If interfund loan repayment is not expected within a reasonable time, the interfund balances should be reduced and the amount that is not expected to be repaid should be reported as a transfer from the fund that made the loan to the fund that received the loan. (GASB 1800.102; eGAAFR, page 79-80; Comprehensive Implementation Guide,	2		
	Question 7.82.1) Defined Benefit Pension Plans ******			
	(Note to reviewer: This information is required for all defined benefit pension plans. This would include GMEBS and ACCG defined benefit plans.)			
	The defined benefit pension plan note in the notes to the financial statements should include the disclosures required by GASB Statement 68. GASB Statement 68 is effective for	2		
	financial statements for fiscal years beginning after June 15, 2014.			
S093	The total (aggregate for all pensions, whether provided through single employer, agent, or cost-sharing pension plans) of the employer's pension liabilities, pension assets, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense/expenditures for the period associated with net pension liabilities should be disclosed if the total amounts are not otherwise identifiable from information presented in the financial statements. (GASBS 68, ¶37)	2		
S094	The information identified in paragraphs 39-45 should be disclosed for benefits provided through each single- employer or agent pension plan in which the employer participates. Disclosures related to more than one pension plan should be combined in a manner that avoids unnecessary duplication. (GASBS 68, ¶38)	2		
S095	In circumstances in which the employees of a primary government and its component units are provided with pensions through the same single-employer or agent pension plan, the note disclosures in the reporting entity's financial statements should separately identify amounts associated with the primary government (including its blended component units) and those associated with its discretely presented component units. (GASBS 68, ¶39)	2		
	pension plan description			
S096	The following information should be disclosed about the pension plan through which benefits are provided (GASBS 68, ¶40):	2		
S096	The name of the pension plan, identification of the public employee retirement system or other entity that administers the pension plan, and identification of the pension plan as a single-employer or agent pension plan.	2		
S096	A brief description of the benefit terms, including (1) the classes of employees covered; (2) the types of benefits; (3) the key elements of the pension formulas; (4) the terms or policies, if any, with respect to automatic postemployment benefit changes, including automatic COLAs, and ad hoc postemployment benefit changes, including ad hoc COLAs; and (5) the authority under which benefit terms are established or may be amended. If the pension plan is closed to new entrants, that fact should be disclosed.	2		
S096a	The number of employees covered by the benefit terms, separately identifying numbers of the following:	2		
S096a(1)	Inactive employees (or their beneficiaries) currently	2		
S096a(2)	receiving benefits Inactive employees entitled to but not yet receiving benefits	2		
S096a(3)	Active employees.	2		

So96b	A brief description of contribution requirements,	2		
	including (1) the basis for determining the employer's			
	contributions to the pension plan (for example, statute,			
	contract, an actuarial basis, or some other manner); (2)			
	identification of the authority under which contribution			
	requirements of the employer, nonemployer contributing			
	entities, if any, and employees are established or may be			
	amended; and (3) the contribution rates (in dollars or as			
	,,			
	a percentage of covered payroll) of those entities for the			
	reporting period. Also, the amount of contributions			
	recognized by the pension plan from the employer			
	during the reporting period (measured as the total of			
	amounts recognized as additions to the pension plan's			
	fiduciary net position resulting from actual contributions			
	and from contributions recognized by the pension plan			
	as current receivables), if not otherwise disclosed.			
S096c	Whether the pension plan issues a stand-alone financial	2		
	report (or the pension plan is included in the report of a			
	public employee retirement system or another			
	government) that is available to the public and, if so,			
	how to obtain the report (for example, a link to the			
	report on the public employee retirement system's			
	website).			
	Information about the net pension liability			
	Assumptions and Other Inputs		1	
8007	Significant assumptions and other inputs used to measure	-		
S097		2		
	the total pension liability, including assumptions about			
	inflation, salary changes, and ad hoc postemployment			
	benefit changes (including ad hoc COLAs) should be			
	disclosed. With regard to mortality assumptions, the source			
	of the assumptions (for example, the published tables on			
	which the assumption is based or that the assumptions are			
	based on a study of the experience of the covered group)			
	should be disclosed. The dates of experience studies on			
	which significant assumptions are based also should be			
	disclosed. If different rates are assumed for different			
	periods, information should be disclosed about what rates			
	are applied to the different periods of the measurement.			
	(GASBS 68, ¶41)			
S098	The following information should be disclosed about the	2		
	discount rate (GASBS 68, ¶42):			
So98a	The discount rate applied in the measurement of the	2		
50900	total pension liability and the change in the discount rate			
	since the prior measurement date, if any			
So98b	Assumptions made about projected cash flows into and	2		
	out of the pension plan, such as contributions from the			
	employer, nonemployer contributing entities, and			
	employees			
S098c	The long-term expected rate of return on pension plan	2	1	
50900	investments and a brief description of how it was	-		
	determined, including significant methods and			
	assumptions used for that purpose			
So98d	If the discount rate incorporates a municipal bond rate,	2		
	the municipal bond rate used and the source of that rate			
	· · · · · · · · · · · · · · · · · · ·			
S098e	The periods of projected benefit payments to which the	2		
00900		2		
	long-term expected rate of return and, if used, the			
	municipal bond rate applied to determine the discount			
	rate			
So98f	The assumed asset allocation of the pension plan's	2		
	portfolio, the long-term expected real rate of return for			
	each major asset class, and whether the expected rates of			
	return are presented as arithmetic or geometric means, if			
	not otherwise disclosed			
S098g	Measures of the net pension liability calculated using (1)	2		
	a discount rate that is 1-percentage-point higher than			
	that required by paragraph 26 and (2) a discount rate			
	that is 1-percentage-point lower than that required by			
	paragraph 26.			
	The pension Plan's Fiduciary Net Position		ļ	

			1	
S099	All information required by this and other financial	2		
	reporting standards about the elements of the pension			
	plan's basic financial statements (that is, all information			
	about the pension plan's assets, deferred outflows of			
	resources, liabilities, deferred inflows of resources, and			
	fiduciary net position) should be disclosed. However, if (a) a			
	financial report that includes disclosure about the elements			
	of the pension plan's basic financial statements is available			
	on the Internet, either as a stand-alone financial report or			
	included as a fiduciary fund in the financial report of			
	another government, and (b) information is provided about			
	how to obtain the report, reference may instead be made to			
	the other report for these disclosures. In this circumstance,			
	it also should be disclosed that the pension plan's fiduciary			
	net position has been determined on the same basis used by			
	the pension plan, and a brief description of the pension			
	plan's basis of accounting, including the policies with			
	respect to benefit payments (including refunds of employee			
	contributions) and the valuation of pension plan			
	investments should be included. If significant changes have			
	occurred that indicate that the disclosures included in the			
	pension plan's financial report generally do not reflect the			
	facts and circumstances at the measurement date,			
	information about the substance and magnitude of the			
	changes should be disclosed. (GASBS 68, ¶43)			
	changes should be disclosed. (OADD5 00, #43)			
	Changes in the net pension liability			
8100				
S100	For the current reporting period, a schedule of changes in	2		
	the net pension liability should be presented. The schedule			
	should separately include the information indicated in			
	subparagraphs (a)-(d), below. If the employer has a special			
	funding situation, the information in subparagraphs (a)-(c)			
	should be presented for the collective net pension liability.			
	(GASBS 68, ¶44)			
S100a	The beginning balances of the total pension liability, the	2		
	pension plan's fiduciary net position, and the net			
	pension liability			
S100b	The effects during the period of the following items, if	2		
	applicable, on the balances in subparagraph (a):			
S100b(1)	Service cost	2		
S100b(2)	Interest on the total pension liability	2		
S100b(2)	Changes of benefit terms	2		
S100b(3) S100b(4)	Differences between expected and actual experience	2		
51000(4)	in the measurement of the total pension liability	2		
	in the measurement of the total pension hability			
S100b(5)	Changes of assumptions or other inputs	2		
S100b(6)	Contributions from the employer	2		
S100b(7)	Contributions from nonemployer contributing	2		
	entities			
S100b(8)	Contributions from employees	2		
S100b(9)	pension plan net investment income	2		
S100b(10)	Benefit payments, including refunds of employee	2		
	contributions			
S100b(11)	pension plan administrative expense	2		
S100b(12)	Other changes, separately identified if individually	2		
	significant.			
S100c	The ending balances of the total pension liability, the	2		
	pension plan's fiduciary net position, and the net			
	pension liability			
S100d	If the employer has a special funding situation:	2	-	
S100d(1)	The nonemployer contributing entities' total	2		
01000(1)	proportionate share of the collective net pension	2		
	liability			
Stood(n)	The employer's proportionate share of the collective	0		
S100d(2)		2		
8101	net pension liability. In addition to the information required by paragraph 44,			
S101	In addition to the information required by paragraph 44,	2		
	the following information should be disclosed, if applicable			
9	(GASBS 68, ¶45):			
S101a	The measurement date of the net pension liability, the	2		
S101a	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension	2		
S101a	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update	2		
S101a	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension	2		
S101a	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date	2		
S101a S101b	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension	2		
	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date			
	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date If the employer has a special funding situation, the			
	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date If the employer has a special funding situation, the employer's proportion (percentage) of the collective net			
	The measurement date of the net pension liability, the date of the actuarial valuation on which the total pension liability is based, and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date If the employer has a special funding situation, the employer's proportion (percentage) of the collective net pension liability, the basis on which its proportion was			

S101c	A brief description of changes of assumptions or other inputs that affected measurement of the total pension liability since the prior measurement date	2		
S101d	A brief description of changes of benefit terms that affected measurement of the total pension liability since	2		
S101e	the prior measurement date The amount of benefit payments in the measurement period attributable to the purchase of allocated insurance contracts, a brief description of the benefits for which allocated insurance contracts were purchased in the measurement period, and the fact that the obligation for the payment of benefits covered by allocated insurance contracts has been transferred from the employer to one or more insurance companies	2		
S101f	A brief description of the nature of changes between the measurement date of the net pension liability and the employer's reporting date that are expected to have a significant effect on the net pension liability, and the amount of the expected resultant change in the net pension liability, if known	2		
S101g	The amount of pension expense recognized by the employer in the reporting period	2		
S101h	The employer's balances of deferred outflows of resources and deferred inflows of resources related to pensions, classified as follows, if applicable:	2		
S101h(1)	Differences between expected and actual experience in the measurement of the total pension liability	2		
S101h(2)	Changes of assumptions or other inputs	2		
S101h(3)	Net difference between projected and actual earnings on pension plan investments	2		
S101h(4)	If the employer has a special funding situation, changes in the employer proportion (paragraph 86) and differences between the employer's contributions (other than those to separately finance specific liabilities of the individual employer to the pension plan) and the employer's proportionate share of contributions (paragraph 87)	2		
S101h(5)	The employer's contributions to the pension plan subsequent to the measurement date of the net pension liability	2		
S101i	A schedule presenting the following:	2		
S101i(1)	For each of the subsequent five years, and in the aggregate thereafter, the net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources in subparagraph (h) that will be recognized in the employer's pension expense	2		
S101i(2)	If the employer does not have a special funding situation, the amount of the employer's balance of deferred outflows of resources in subparagraph (h) that will be recognized as a reduction of the net pension liability	2		
S101i(3)	If the employer has a special funding situation, the amount of the employer's balance of deferred outflows of resources in subparagraph (h) that will be included as a reduction of the collective net pension liability	2		
S101j	The amount of revenue recognized for the support provided by nonemployer contributing entities (see paragraphs 33d and 90), if any. RSI–all single and agent employers	2		
S102	The required supplementary information identified in subparagraphs (a)-(d), as applicable, should be presented separately for each single-employer and agent pension plan through which pensions are provided. The information indicated in subparagraphs (a) and (b) should be determined as of the measurement date of the net pension liability and may be presented in a single schedule. The information in subparagraphs (c) and (d) should be determined as of the employer's most recent fiscal year-end. If a primary government and one or more of its component units provide pensions through the same single employer or agent pension plan, required supplementary information in the reporting entity's financial statements should present information for the reporting entity as a whole. (GASBS 68, 146)	3		

S102a	A 10-year schedule of changes in the net pension liability	3		
	that separately presents the information required by			
	paragraph 44 for each year.			
S102b	A 10-year schedule presenting the following for each	0		
51020	, i 6 6	3		
	year:			
S102b(1)	If the employer does not have a special funding	3		
	situation:			
S102b(1)(a)	The total pension liability	3		
S102b(1)(b)	The pension plan's fiduciary net position			
		3		
S102b(1)(c)	The net pension liability	3		
S102b(1)(d)	The pension plan's fiduciary net position as a	3		
	percentage of the total pension liability			
S102b(1)(e)	The covered-employee payroll	3		
	The net pension liability as a percentage of			
S102b(1)(f)		3		
	covered-employee payroll.			
S102b(2)	If the employer has a special funding situation,	3		
	information about the collective net pension liability:			
S102b(2)(a)	The total pension liability	0		
		3		
S102b(2)(b)	The pension plan's fiduciary net position	3		
S102b(2)(c)	The collective net pension liability	3		
S102b(2)(d)	The nonemployer contributing entities' total	3		
	proportionate share (amount) of the collective net			
	pension liability			
S102b(2)(e)	The employer's proportionate share (amount) of	n	+	
51020(2)(e)	the collective net pension liability	3		
			<u> </u>	
S102b(2)(f)	The covered-employee payroll	3		
S102b(2)(g)	The employer's proportionate share (amount) of	3		
	the collective net pension liability as a percentage	-	1	
	of covered-employee payroll		1	
Grach (a)(b)	The pension plan's fiduciary net position as a			
S102b(2)(h)		3		
	percentage of the total pension liability.			
S102c	If an actuarially determined contribution is calculated, a	3		
	10-year schedule presenting the following for each year:			
S102c(1)	The actuarially determined contribution of the	3		
01020(1)		3		
	employer. For purposes of this schedule, actuarially			
	determined contributions should exclude amounts, if			
	any, to separately finance specific liabilities of the			
	individual employer to the pension plan.			
S102c(2)	The amount of contributions recognized by the	3		
	pension plan in relation to the actuarially determined	5		
	contribution of the employer. For purposes of this			
	schedule, contributions should include only amounts			
	recognized as additions to the pension plan's			
	fiduciary net position during the employer's fiscal			
	year resulting from actual contributions and from			
	contributions recognized by the pension plan as			
	current receivables.			
0				
S102c(3)	The difference between the actuarially determined	3		
	contribution of the employer and the amount of			
	contributions recognized by the pension plan in			
	relation to the actuarially determined contribution of		1	
	the employer.		1	
S102c(4)	The covered-employee payroll.	3		
S102c(4)	The amount of contributions recognized by the	3	+	
51020(5)		3		
	pension plan in relation to the actuarially determined			
	contribution of the employer as a percentage of			
	covered-employee payroll.			
S102d	If an actuarially determined contribution is not	3		
	calculated and the contribution requirements of the			
	employer are statutorily or contractually established, a			
	10-year schedule presenting the following for each year:			
	10-year schedule presenting the following for each year:			
0. 10	mi catalanti catalanti di si		·	
S102d(1)	The statutorily or contractually required employer	3		
	contribution. For purposes of this schedule,			
	statutorily or contractually required contributions			
	should exclude amounts, if any, to separately finance			
	specific liabilities of the individual employer to the		1	
	pension plan.			
Stord(a)	The amount of contributions recognized by the	0	+ +	
S102d(2)		3		
	pension plan in relation to the statutorily or			
	contractually required employer contribution. For			
	purposes of this schedule, contributions should			
	include only amounts recognized as additions to the			
	pension plan's fiduciary net position during the			
	employer's fiscal year resulting from actual		1	
	contributions and from contributions recognized by			
	the pension plan as current receivables.			

S102d(3)	The difference between the statutorily or	3	
	contractually required employer contribution and the		
	amount of contributions recognized by the pension		
	plan in relation to the statutorily or contractually		
-	required employer contribution.		
S102d(4)	The covered-employee payroll.	3	
S102d(5)	The amount of contributions recognized by the	3	
	pension plan in relation to the statutorily or		
	contractually required employer contribution as a		
N	percentage of covered-employee payroll.		
	Notes to Required Schedules		
	ignificant methods and assumptions used in calculating ne actuarially determined contributions, if any, should be	3	
	resented as notes to the schedule required by paragraph		
	6c. In addition, for each of the schedules required by		
	aragraph 46, information should be presented about		
	actors that significantly affect trends in the amounts		
	eported (for example, changes of benefit terms, changes in		
	he size or composition of the population covered by the		
	enefit terms, or the use of different assumptions). (The		
	mounts presented for prior years should not be restated		
	or the effects of changes-for example, changes of benefit		
	erms or changes of assumptions-that occurred subsequent		
to	o the measurement date of that information.) (GASBS 68,		
¶4	47)		
	ingle-Employer Defined Benefit Pension Plans******	-	
	Note to reviewer: This information is required for		
	overnments that offer single-employer defined benefit		
	ension plans. This would not include GMEBS and ACCG		
	efined benefit pension plans.)		
	he Notes to the Financial Statements should include the ollowing when a defined benefit pension plan is included	2	
	ithin the financial report of the employer. (GASB		
	e5.126):		
S104a	The name of the pension plan, identification of the	2	
01044	public employee retirement system or other entity that	-	
	administers the pension plan, and identification of the		
	pension plan as a single-employer, agent, or cost-sharing		
	pension plan.		
S104b	The number of participating employers (if the pension	2	
	plan is a multiple-employer pension plan) and the		
_	number of nonemployer contributing entities, if any.		
S104c	Information regarding the pension plan's board and its	2	
	composition (for example, the number of trustees by		
	source of selection or the types of constituency or		
S104d	credentials applicable to selection). Classes of plan members covered and the number of plan	2	
51040	members, separately identifying numbers of the	2	
	following:		
S104d(1)	Inactive plan members (or their beneficiaries)	2	
	currently receiving benefits		
S104d(2)	Inactive plan members entitled to but not yet	2	
	receiving benefits		
S104d(3)	Active plan members. If the pension plan is closed to	2	
	new entrants, that fact should be disclosed.		
S104e	The authority under which benefit terms are established	2	
	or may be amended and the types of benefits provided		
	through the pension plan. If the pension plan or the		
	entity that administers the pension plan has the authority to establish or amend benefit terms, a brief		
	description should be provided of the benefit terms,		
	including the key elements of the pension formulas and		
	the terms or policies, if any, with respect to automatic		
	postemployment benefit changes, including automatic		
	cost-of-living adjustments (automatic COLAs), and ad		
	hoc post-employment benefit changes, including ad hoc		
	cost-of-living adjustments (ad hoc COLAs).		

S104f	A brief description of contribution requirements,	2		
	including (a) identification of the authority under which			
	contribution requirements of employers, nonemployer			
	contributing entities, if any, and plan members are			
	established or may be amended and (b) the contribution			
	rates (in dollars or as a percentage of covered payroll) of			
	those entities for the reporting period. If the pension			
	plan or the entity that administers the pension plan has			
	the authority to establish or amend contribution			
	requirements, disclose the basis for determining			
	contributions (for example, statute, contract, an actuarial			
	basis, or some other manner).			
	basis, of some other manner).			
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S104g	Investment policies, including:	2		
S104g(1)	Procedures and authority for establishing and	2		
() (-)	amending investment policy decisions			
S104g(2)	Policies pertaining to asset allocation	2		
S104g(3)	Description of significant investment policy changes	2		
	during the reporting period.			
S104h	A brief description of how the fair value of investments is	2		
	determined, including the methods and significant			
	assumptions used to estimate the fair value of			
	investments if that fair value is based on other than			
	quoted market prices.			
S104i	Identification of investments (other than those issued or	2		
	explicitly guaranteed by the U.S. government) in any one			
	organization that represent 5 percent or more of the			
	pension plan's fiduciary net position.			
S104j	The annual money-weighted rate of return on pension	2		
	plan investments calculated as the internal rate of return			
	on pension plan investments, net of pension plan			
	investment expense, and an explanation that a money-			
	weighted rate of return expresses investment			
	performance, net of pension plan investment expense,			
	adjusted for the changing amounts actually invested.			
	pension plan investment expense should be measured on			
	the accrual basis of accounting. Inputs to the internal			
	rate of return calculation should be determined at least			
	monthly. The use of more frequently determined inputs			
	is encouraged.			
S104k	Receivables—The terms of any long-term contracts for	2		
	contributions to the pension plan between (1) an	_		
	employer or nonemployer contributing entity and (2) the			
	pension plan, and the balances outstanding on any such			
	long-term contracts at the end of the pension plan's			
	reporting period.			
S104l	Allocated insurance contracts excluded from pension	2		
01041	plan assets:	-		
S104l(1)	The amount reported in benefit payments in the	2		
01041(1)	current period that is attributable to the purchase of	-		
	allocated insurance contracts			
S104l(2)	A brief description of the pensions for which allocated	2		
01041(2)	insurance contracts were purchased in the current	-		
	period			
Stod(a)	The fact that the obligation for the payment of	2		+
S104l(3)	benefits covered by allocated insurance contracts has	2		
	been transferred to one or more insurance			
	companies.			
Storm	Reserves—In circumstances in which there is a policy of	2		+
S104m		2		
	setting aside, for purposes such as benefit increases or reduced employer contributions, a portion of the			
	pension plan's fiduciary net position that otherwise			
	would be available for existing pensions or for pension			
Storm(r)	plan administration:	C C		
S104m(1)	A description of the policy related to such reserves	2		
S104m(2)	The authority under which the policy was established	2		
S10 (m(a))	and may be amended The purposes for and conditions under which the	C.		
S104m(3)		2		
Storm(a)	reserves are required or permitted to be used	C.		
S104m(4)	The balances of the reserves.	2		
S104n	Deferred retirement option program (DROP)	2		
	balances—If a pension plan includes terms that permit a			
	plan member to be credited for benefit payments into an			
	individual member account within the pension plan			
	while continuing to provide services to the employer and			
	to be paid a salary:			
S104n(1)	A description of the DROP terms	2		
S104n(2)	The balance of the amounts held by the pension plan	2		
	pursuant to the DROP.			

S105	Single-employers plans should disclose the following	2		
	information for each defined benefit pension plan. All			
	information should be measured as of the pension plan's			
	most recent fiscal year-end. (GASB Pe5.127)			
01050				
S105a	The components of the liability of the employers and	2		
	nonemployer contributing entities to plan members for			
	benefits provided through the pension plan (net pension			
	liability), calculated in conformity with the requirements			
	of paragraphs .132143:			
S105a(1)	The total pension liability	2		
S105a(2)	The pension plan's fiduciary net position	2		
S105a(3)	The net pension liability	2		
S105a(4)	The pension plan's fiduciary net position as a	2		
	percentage of the total pension liability.			
S105b	Significant assumptions and other inputs used to	2		
01030	measure the total pension liability, including	-		
	assumptions about inflation, salary changes, and ad hoc			
	postemployment benefit changes (including ad hoc			
	COLAs). With regard to mortality assumptions, the			
	source of the assumptions (for example, the published			
	tables on which the assumption is based or that the			
	assumptions are based on a study of the experience of			
	the covered group) should be disclosed. The dates of			
	experience studies on which significant assumptions are			
	based also should be disclosed. If different rates are			
	assumed for different periods, information should be			
	disclosed about what rates are applied to the different			
	periods of the measurement.			
S105b(1)	The following information should be disclosed about	2		
	the discount rate:			
S105b(1)(a)	The discount rate applied in the measurement of	2		
51035(1)(a)	the total pension liability and the change in the	-		
	discount rate since the pension plan's prior fiscal			
	year-end, if any			
S105b(1)(b)	Assumptions made about projected cash flows into	2		
	and out of the pension plan, such as contributions			
	from employers, nonemployer contributing			
	entities, and plan members			
S105b(1)(c)	The long-term expected rate of return on pension	2		
	plan investments and a description of how it was			
	determined, including significant methods and			
	assumptions used for that purpose			
S105b(1)(d)	If the discount rate incorporates a municipal bond	2		
	rate, the municipal bond rate used and the source			
	of that rate			
S105b(1)(e)	The periods of projected benefit payments to	2		
	which the long-term expected rate of return and, if			
	used, the municipal bond rate applied to			
	determine the discount rate			
S105b(1)(f)	The assumed asset allocation of the pension plan's	2		
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	portfolio, the long-term expected real rate of	_		
	return for each major asset class, and whether the			
	expected rates of return are presented as			
	arithmetic or geometric means, if not otherwise			
	disclosed			
S105b(1)(g)	Measures of the net pension liability calculated	2		
	using (i) a discount rate that is 1-percentage-point			
	higher than that required by paragraph .137 and			
	(ii) a discount rate that is 1-percentage-point lower			
	than that required by paragraph .137.			
S105c	The date of the actuarial valuation on which the total	2		
51050		-		
	pension liability is based and, if applicable, the fact that			
	update procedures were used to roll forward the total			
	pension liability to the pension plan's fiscal year-end.			
S106	Single-employer plans should disclose the following	3		
	information for each defined benefit pension plan as			
	required supplementary information. Information for each			
	year should be measured as of the pension plan's most			
	recent fiscal year-end. (GASB Pe5.128):			
S106a	A 10-year schedule of changes in the net pension	3		
	liability, presenting for each year (1) the beginning and			
	ending balances of the total pension liability, the pension			
	plan's fiduciary net position, and the net pension			
	liability, calculated in conformity with paragraphs .132-			
	.143, and (2) the effects on those items during the year of			
0	the following, as applicable:			
S106a(01)	Service cost	3	 	
S106a(02)	Interest on the total pension liability	3		
S106a(03)	Changes of benefit terms	3		

S106a(04)	Differences between expected and actual experience	3		
	with regard to economic or demographic factors in			
	the measurement of the total pension liability			
S106a(05)	Changes of assumptions about future economic or	3		
	demographic factors or of other inputs			
S106a(06)	Contributions from employers	3		
S106a(07)	Contributions from nonemployer contributing	3		
	entities	0		
S106a(08)	Contributions from plan members	3		
S106a(09)	pension plan net investment income	3		
S106a(10)	Benefit payments, including refunds of plan member	3		
	contributions	5		
S106a(11)	pension plan administrative expense	3		
S106a(12)	Other changes, separately identified if individually	3		
	significant.	5		
S106b	A 10-year schedule presenting the following for each	3		
	vear:	5		
S106b(1)	The total pension liability	3		
S106b(2)	The pension plan's fiduciary net position	3		
S106b(3)	The pension liability	3		
S106b(3) S106b(4)	The pension plan's fiduciary net position as a	3		
51505(4)	percentage of the total pension liability	Э		
S106b(5)	The covered-employee payroll	3		
S106b(5) S106b(6)	The net pension liability as a percentage of covered-			
51000(0)	employee payroll.	3		
S106c	A 10-year schedule presenting for each year the	0		
51000	information indicated below, if an actuarially	3		
	determined contribution is calculated for employers or			
	nonemployer contribution is calculated for employers of			
	identify whether the information relates to the			
	employers, nonemployer contributing entities, or both.			
	employers, nonemployer contributing entities, or both.			
S106c(1)	The actuarially determined contributions of	0		
51000(1)	employers or nonemployer contributions of	3		
	purposes of this schedule, actuarially determined			
	contributions should exclude amounts, if any, to			
	separately finance specific liabilities of an individual			
	employer or nonemployer contributing entity to the			
	pension plan.			
S106c(2)	For cost-sharing pension plans, the contractually	0		
51000(2)	required contribution of employers or nonemployer	3		
	contributing entities, if different from (1). For			
	purposes of this schedule, contractually required			
	contributions should exclude amounts, if any, to			
	separately finance specific liabilities of an individual			
	employer or nonemployer contributing entity to the			
S1062(2)	pension plan. The amount of contributions recognized during the	C.		
S106c(3)	0 0	3		
	fiscal year by the pension plan in relation to the			
	actuarially determined contribution in (1). For purposes of this schedule, contributions should			
	include only amounts recognized as additions to the			
	pension plan's fiduciary net position resulting from			
	cash contributions and from contributions recognized			
	by the pension plan as current receivables.			
0()				
S106c(4)	The difference between the actuarially determined	3		
	contribution in (1) and the amount of contributions			
	recognized by the pension plan in relation to the			
	actuarially determined contribution in (3).			
S106c(5)	The covered-employee payroll.	3		
S106c(6)	The amounts of contributions recognized by the	3		
	pension plan in relation to the actuarially determined			
	contribution in (3) as a percentage of covered-			
0	employee payroll in (5).			
S106d	A 10-year schedule presenting for each fiscal year the	3		
	annual money-weighted rate of return on pension plan			
	investments calculated as required by paragraph 30b(4).			
			I	

S107	Significant methods and assumptions used in calculating	3		
	the actuarially determined contributions, if any, should be			
	presented as notes to the requires supplementary			
	information for the schedules included as RSI. In addition,			
	for each of these RSI schedules, information should be			
	presented about factors that significantly affect trends in			
	the amounts reported (for example, changes of benefit			
	terms, changes in the size or composition of the population			
	covered by the benefit terms, or the use of different			
	assumptions). (The amounts presented for prior years			
	should not be restated for the effects of changes—for			
	example, changes of benefit terms or changes of			
	assumptions—that occurred subsequent to the end of the			
	fiscal year for which the information is reported.) (GASB			
	Pe5.131)			
	Defined Contribution Pension Plans ******			
	(Note to reviewer: This information is required only for			
	defined contribution plans.)			
S108	Employers should include the following information in the	2		Our records indicate that the
	Notes to the Financial Statements for each defined			City/County/Authority contributes to a
	contribution plan to which they are required to contribute			defined contribution plan.
	(GASB P21.124; eGAAFR, page 371):			1
S108a	Name of the plan	2		
S108b	Identification of the public employee retirement system	2		
51000	or other entity that administers the plan	-		
S108c	Identification of the plan as a defined contribution plan	2		
51000	recitingation of the plan as a defined contribution plan	4		
61004	Brief description of the plan provisions and the authority	2		
S108d		2		
	under which they are established or may be amended			
0.0			 	
S108e	Contribution requirements (for example, the	2		
	contribution rate in dollars or as a percentage of salary)			
	of the plan members, employer, and other contributing			
	entities and the authority under which the requirements			
	are established or may be amended			
S108f	The contributions actually made by plan members and	2		
	the employer.			
S109	The Notes to the Financial Statements should disclose the	2		
-	following for insured plans (GASB P21.121; eGAAFR, pages			
	371-372):			
S109a	a brief description of the insured plan, including the	2		
51094	benefit provisions and the authority under which benefit	-		
	provisions are established or may be amended.			
S109b	The fact that the obligation for the payment of benefits	2		
51090	has been effectively transferred from the employer to	2		
	one or more insurance companies. Also disclose whether			
	the employer has guaranteed benefits in the event of the			
0	insurance company's insolvency.			
S109c	the current-year pension expenditures/expense and	2		
	contributions or premiums paid.			
	Postemployment Benefits ******		 1	
S110	The total (aggregate for all OPEB, regardless of the type of	2		
	OPEB plans through which the OPEB is provided and			
	whether the OPEB plans are administered through a trust			
	that meets the criteria in paragraph 4 of this Statement) of			
	the employer's OPEB liabilities, net OPEB assets, deferred			
	outflows of resources and deferred inflows of resources			
	related to OPEB, and OPEB expense/expenditures for the			
	period associated with defined benefit OPEB liabilities to			
	employees, as applicable, should be disclosed if the total			
	amounts are not otherwise identifiable from information			
	presented in the financial statements. (GASBS 75, ¶47)			
	presented in the maneial statements. (OADDO /3, #4/)			
S111	The information identified in paragraphs 49-56 should be	2		
5111	disclosed for benefits provided through each single-	2		
	employer or agent OPEB plan in which the employer			
	participates. Disclosures related to more than one OPEB			
	plan should be combined in a manner that avoids			
	unnecessary duplication. (GASBS 75, ¶48)		 	
S112	In circumstances in which the employees of a primary	2		
	government and its component units are provided with			
	OPEB through the same single-employer or agent OPEB			
	plan, the note disclosures in the reporting entity's financial			
	statements should separately identify amounts associated			
	with the primary government (including its blended			
	component units) and those associated with its discretely			
	presented component units. (GASBS 75, ¶49)			
	OPEB plan description			

S113	The following information should be disclosed about the OPEB plan through which benefits are provided: (GASBS 75, ¶50)	2			
S113a	The name of the OPEB plan, identification of the entity that administers the OPEB plan, and identification of the OPEB plan as a single-employer or agent OPEB plan.	2			
S113b	A brief description of the benefit terms, including (1) the classes of employees covered; (2) the types of benefits; (3) the key elements of the OPEB formulas; (4) the terms or policies, if any, with respect to automatic postemployment benefit changes, including automatic COLAs, ad hoc postemployment benefit changes, including ad hoc COLAs, and the sharing of benefit- related costs with inactive employees; and (5) the authority under which benefit terms are established or may be amended. If the OPEB plan is closed to new entrants, that fact should be disclosed.	2			
S113c	The number of employees covered by the benefit terms, separately identifying numbers of the following:	2			
S113c(1)	Inactive employees (or their beneficiaries) currently receiving benefits	2			
S113c(2)	Inactive employees entitled to but not yet receiving benefits	2			
S113c(3) S113d S113e	Active employees. A brief description of contribution requirements, including (1) the basis for determining the employer's contributions to the OPEB plan (for example, statute, contract, an actuarial basis, or some other manner); (2) identification of the authority under which contribution requirements of the employer, nonemployer contributing entities, if any, and employees are established or may be amended; (3) legal or contractual maximum contribution rates, if applicable; and (4) the contribution rates (in dollars or as a percentage of covered payroll) of the employer, nonemployer contributing entities, if any, and employees for the reporting period. Also, the amount of contributions recognized by the OPEB plan from the employer during the reporting period, excluding amounts resulting from contributions recognized by the OPEB plan as noncurrent receivables, if not otherwise disclosed. Whether the OPEB plan issues a stand-alone financial	2			
51136	report (or the OPEB plan issues a stand-atone minictal report (or the OPEB plan is included in the report of another government) that is available to the public and, if so, how to obtain the report (for example, a link to the OPEB plan report on the employer's website). Information about the OPEB liability Assumptions and Other Inputs			 	
S114	Significant assumptions and other inputs used to measure between the total OPEB liability, including assumptions about inflation, healthcare cost trend rates, salary changes, ad hoc postemployment benefit changes (including ad hoc COLAs), and the sharing of benefit-related costs with inactive employees, should be disclosed, as applicable. For all significant assumptions, if different rates are assumed for different periods, information should be disclosed about what rates are applied to the different periods of the measurement. (GASBS 75, ¶51)	2			
S115	The following information related to assumptions and other inputs should be disclosed, as applicable: (GASBS 75, ¶52)	2			
S115a	The fact that projections of the sharing of benefit-related costs are based on an established pattern of practice	2			
S115b	The source of the mortality assumptions (for example, the published tables on which the assumptions are based or that the assumptions are based on a study of the experience of the covered group)	2			
S115c	The dates of experience studies on which significant assumptions are based	2			
S115d	If the alternative measurement method is used to measure the total OPEB liability, the source of or basis for all significant assumptions selected in conformity with paragraph 225	2			

S115e	Measures of the net OPEB liability calculated using (1) a	2		
	healthcare cost trend rate that is 1-percentage-point			
	higher than the assumed healthcare cost trend rate and (2) a healthcare cost trend rate that is 1-percentage-point			
	lower than the assumed healthcare cost trend rate.			
	lower than the assumed neutricate cost trend fate.			
S116	The following information should be disclosed about the	2		
	discount rate: (GASBS 75, ¶53)			
S116a	The discount rate applied in the measurement of the	2		
	total OPEB liability and the change in the discount rate			
0(1	since the prior measurement date, if any			
S116b	Assumptions made about projected cash flows into and out of the OPEB plan, such as contributions from the	2		
	employer, nonemployer contributing entities, and			
	employees			
S116c	The long-term expected rate of return on OPEB plan	2		
	investments and a brief description of how it was			
	determined, including significant methods and			
	assumptions used for that purpose			
S116d	If the discount rate incorporates a municipal bond rate,	2		
	the municipal bond rate used and the source of that rate			
S116e	The periods of projected benefit payments to which the	2		
51100	long-term expected rate of return and, if used, the	4		
	municipal bond rate applied to determine the discount			
	rate			
S116f	The assumed asset allocation of the OPEB plan's	2		
	portfolio, the long-term expected real rate of return for			
	each major asset class, and whether the expected rates of			
	return are presented as arithmetic or geometric means, if			
S116g	not otherwise disclosed Measures of the net OPEB liability calculated using (1) a	2		
5110g	discount rate that is 1-percentage-point higher than that	2		
	required by paragraph 36 and (2) a discount rate that is 1-			
	percentage-point lower than that required by paragraph			
	36.			
	The OPEB Plan's Fiduciary Net Position			
S117	All information required by this and other financial	2		
	reporting standards about the elements of the OPEB plan's			
	basic financial statements (that is, all information about the			
	OPEB plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net			
	position) should be disclosed. However, if (a) a financial			
	report that includes disclosure about the elements of the			
	OPEB plan's basic financial statements is available on the			
	Internet, either as a stand-alone financial report or included			
	as a fiduciary fund in the financial report of another			
	government, and (b) information is provided about how to			
	obtain the report, reference may instead be made to the			
	other report for these disclosures. In this circumstance, it also should be disclosed that the OPEB plan's fiduciary net			
	position has been determined on the same basis used by the			
	OPEB plan, and a brief description of the OPEB plan's basis			
	of accounting, including the policies with respect to benefit			
	payments (including refunds of employee contributions)			
	and the valuation of OPEB plan investments should be			
	included. If significant changes have occurred that indicate			
	that the disclosures included in the OPEB plan's financial			
	report generally do not reflect the facts and circumstances at the measurement date, information about the substance			
	at the measurement date, information about the substance and the magnitude of the changes should be disclosed.			
	(GASBS 75, ¶54)			
	<			
	Changes in the net OPEB liability			
S119	For the current reporting period, a schedule of changes in	2		
	the net OPEB liability should be presented. The schedule			
	should separately include the information indicated in			
	subparagraphs (a)-(d) below. If the alternative measurement method is used to measure the total OPEB			
	liability, the information indicated in subparagraphs (b)(4)			
	and (b)(5) may be presented as a single amount. If the			
	employer has a special funding situation, the information in			
	subparagraphs (a)-(c) should be presented for the collective			
	net OPEB liability.			
S119a	The beginning balances of the total OPEB liability, the	2		
	OPEB plan's fiduciary net position, and the net OPEB			
S119b	liability The effects during the period of the following items, if	2		
01190	applicable, on the balances in subparagraph (a):	-		
S119b(01)	Service cost	2		
			· · · · · ·	

S119b(02)	Interest on the total OPEB liability	2	
S119b(03)	Changes of benefit terms	2	
S119b(04)	Differences between expected and actual experience	2	
	in the measurement of the total OPEB liability		
S119b(05)	Changes of assumptions or other inputs	2	
S119b(06)	Contributions from the employer	2	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
S119b(07)	Contributions from nonemployer contributing	2	
	entities		
S119b(08)	Contributions from employees	2	
S119b(09)	OPEB plan net investment income	2	
S119b(10)	Benefit payments, including refunds of employee	2	
	contributions		
S119b(11)	OPEB plan administrative expense	2	
S119b(12)	Other changes, separately identified if individually	2	
01190(12)	significant.	-	
<b>C</b> 1100	The ending balances of the total OPEB liability, the	2	
S119c		2	
	OPEB plan's fiduciary net position, and the net OPEB		
~ 1	liability		
S119d	If the employer has a special funding situation:	2	
S119d(1)	The nonemployer contributing entities' total	2	
	proportionate share of the collective net OPEB		
	liability		
S119d(2)	The employer's proportionate share of the collective	2	
	net OPEB liability.		
S120	In addition to the information required by paragraph 55,	2	
	the following information should be disclosed, if applicable		
	(GASBS 75, ¶56):		
S120a	The measurement date of the net OPEB liability; the date	2	
5120a		2	
	of the actuarial valuation or alternative measurement		
	method calculation on which the total OPEB liability is		
	based; and, if applicable, the fact that update procedures		
	were used to roll forward the total OPEB liability to the		
	measurement date. If the alternative measurement		
	method permitted by this Statement is used to measure		
	the total OPEB liability, the fact that this alternative		
	method was used in place of an actuarial valuation also		
	should be disclosed.		
S120b	If the employer has a special funding situation, the	2	
51200		2	
	employer's proportion (percentage) of the collective net		
	OPEB liability, the basis on which its proportion was		
	determined, and the change in its proportion since the		
	prior measurement date		
S120c	A brief description of changes of assumptions or other	2	
	inputs that affected measurement of the total OPEB		
	liability since the prior measurement date		
S120d	A brief description of changes of benefit terms that	2	
	affected measurement of the total OPEB liability since		
	the prior measurement date		
S120e	The amount of benefit payments in the measurement	2	
01200	period attributable to the purchase of allocated	-	
	insurance contracts, a brief description of the benefits		
	for which allocated insurance contracts were purchased		
	-		
	in the measurement period, and the fact that the		
	obligation for the payment of benefits covered by		
	allocated insurance contracts has been transferred from		
	the employer to one or more insurance companies		
S120f	A brief description of the nature of changes between the	2	
	measurement date of the net OPEB liability and the		
	employer's reporting date that are expected to have a		
	significant effect on the net OPEB liability, and the		
	amount of the expected resultant change in the net		
	OPEB liability, if known		
S120g	The amount of OPEB expense recognized by the	2	
01208	employer in the reporting period	2	
S120h	The employer's balances of deferred outflows of	2	
512011	resources and deferred inflows of resources related to	2	
0	OPEBs, classified as follows, if applicable:		 
S120h(1)	Differences between expected and actual experience	2	
	in the measurement of the total OPEB liability		
S120h(2)	Changes of assumptions or other inputs	2	
S120h(3)	Net difference between projected and actual earnings	2	
	on OPEB plan investments		
	*		

S120h(4)	If the employer has a special funding situation,	2	
012011(4)	changes in the employer proportion (paragraph 86)	-	
	and differences between the employer's contributions		
	(other than those to separately finance specific		
	liabilities of the individual employer to the OPEB		
	plan) and the employer's proportionate share of		
	contributions (paragraph 87)		
	contributions (paragraph 0/)		
Grach(=)	The enveloper's contributions to the ODED plan		
S120h(5)	The employer's contributions to the OPEB plan	2	
	subsequent to the measurement date of the net OPEB		
	liability		
S120i	A schedule presenting the following:	2	
S120i(1)	For each of the subsequent five years, and in the	2	
01201(1)	aggregate thereafter, the net amount of the	-	
	employer's balances of deferred outflows of resources		
	and deferred inflows of resources in subparagraph (h)		
	that will be recognized in the employer's OPEB		
	expense		
S120i(2)	If the employer does not have a special funding	2	
	situation, the amount of the employer's balance of		
	deferred outflows of resources in subparagraph (h)		
	that will be recognized as a reduction of the net OPEB		
0	liability		
S120i(3)	If the employer has a special funding situation, the	2	
	amount of the employer's balance of deferred		
	outflows of resources in subparagraph (h) that will be		
	included as a reduction of the collective net OPEB		
	liability		
S120j	The amount of revenue recognized for the support	2	
<b>01-0</b>	provided by nonemployer contributing entities (see	-	
	paragraphs 43d, 106 and 107), if any.		
~	RSI-all single and agent employers		
S121	The required supplementary information identified in	3	
	subparagraphs (a)-(d), as applicable, should be presented		
	separately for each single-employer and agent OPEB plan		
	through which OPEB is provided. The information		
	indicated in subparagraphs (a) and (b) should be		
	determined as of the measurement date of the net OPEB		
	liability and may be presented in a single schedule. The		
	information in subparagraphs (c) and (d) should be		
	determined as of the employer's most recent fiscal year-end.		
	If a primary government and one or more of its component		
	units provide OPEB through the same single-employer or		
	agent OPEB plan, required supplementary information in		
	the reporting entity's financial statements should present		
	information for all benefits provided by the reporting entity		
	through the single-employer or agent OPEB plan.		
	0 0 1 0 1		
S121a	A 10-year schedule of changes in the net OPEB liability	3	
	that separately presents the information required by	0	
	paragraph 44 for each year.		
Storb		0	
S121b	A 10-year schedule presenting the following for each	3	
	year:		
S121b(1)	If the employer does not have a special funding	3	
	situation:		
S121b(1)(a)	The total OPEB liability	3	
S121b(1)(b)	The OPEB plan's fiduciary net position	3	
S121b(1)(c)	The net OPEB liability	3	
S121b(1)(d)	The OPEB plan's fiduciary net position as a	3	
51210(1)(u)	percentage of the total OPEB liability	Э	
Stork(a)(a)	The covered-employee payroll	c	
S121b(1)(e)	The net OPEB liability as a percentage of covered-	3	
S121b(1)(f)	5 1 0	3	
	employee payroll.		
S121b(2)	If the employer has a special funding situation,	3	
	information about the collective net OPEB liability:		
S121b(2)(a)	The total OPEB liability	3	
S121b(2)(b)	The OPEB plan's fiduciary net position	3	
S121b(2)(c)	The collective net OPEB liability	3	
S121b(2)(d)	The nonemployer contributing entities' total	3	
0121012101	proportionate share (amount) of the collective net	5	
3121D(2)(U)			
51210(2)(d)			
	OPEB liability	0	
S121b(2)(d)	OPEB liability The employer's proportionate share (amount) of	3	
S121b(2)(e)	OPEB liability The employer's proportionate share (amount) of the collective net OPEB liability		
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S121b(2)(e)	OPEB liability The employer's proportionate share (amount) of the collective net OPEB liability The covered-employee payroll The employer's proportionate share (amount) of		
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S121b(2)(e) S121b(2)(f)	OPEB liability The employer's proportionate share (amount) of the collective net OPEB liability The covered-employee payroll The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of covered-employee payroll	3	
S121b(2)(e) S121b(2)(f)	OPEB liability The employer's proportionate share (amount) of the collective net OPEB liability The covered-employee payroll The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of	3 3	
S121b(2)(e) S121b(2)(f) S121b(2)(g)	OPEB liability The employer's proportionate share (amount) of the collective net OPEB liability The covered-employee payroll The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of covered-employee payroll	3	

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S121c	If an actuarially determined contribution is calculated, a 10-year schedule presenting the following for each year:	3	
	10-year schedule presenting the following for each year.		
S121c(1)	The actuarially determined contribution of the	3	
	employer. For purposes of this schedule, actuarially		
	determined contributions should exclude amounts, if		
	any, to separately finance specific liabilities of the		
S121c(2)	individual employer to the OPEB plan. The amount of contributions recognized by the OPEB	3	
01210(2)	plan in relation to the actuarially determined	3	
	contribution of the employer. For purposes of this		
	schedule, contributions should include only amounts		
	recognized as additions to the OPEB plan's fiduciary		
	net position during the employer's fiscal year		
	resulting from actual contributions and from contributions recognized by the OPEB plan as current		
	receivables.		
S121c(3)	The difference between the actuarially determined	3	
	contribution of the employer and the amount of		
	contributions recognized by the OPEB plan in relation		
	to the actuarially determined contribution of the employer.		
S121c(4)	The covered-employee payroll.	3	
S121c(5)	The amount of contributions recognized by the OPEB	3	
	plan in relation to the actuarially determined	-	
	contribution of the employer as a percentage of		
S121d	covered-employee payroll. If an actuarially determined contribution is not	0	
51210	calculated and the contribution requirements of the	3	
	employer are statutorily or contractually established, a		
	10-year schedule presenting the following for each year:		
0			
S121d(1)	The statutorily or contractually required employer contribution. For purposes of this schedule,	3	
	statutorily or contractually required contributions		
	should exclude amounts, if any, to separately finance		
	specific liabilities of the individual employer to the		
	OPEB plan.		
S121d(2)	The amount of contributions recognized by the OPEB plan in relation to the statutorily or contractually	3	
	required employer contribution. For purposes of this		
	schedule, contributions should include only amounts		
	recognized as additions to the OPEB plan's fiduciary		
	net position during the employer's fiscal year		
	resulting from actual contributions and from		
	contributions recognized by the OPEB plan as current receivables.		
S121d(3)	The difference between the statutorily or	3	
	contractually required employer contribution and the		
	amount of contributions recognized by the OPEB plan		
	in relation to the statutorily or contractually required employer contribution.		
S121d(4)	The covered-employee payroll.	3	
S121d(4)	The amount of contributions recognized by the OPEB	3	
	plan in relation to the statutorily or contractually		
	required employer contribution as a percentage of		
	covered-employee payroll. Notes to Required Schedules		
S122	Significant methods and assumptions used in calculating	3	
	the actuarially determined contributions, if any, should be	J	
	presented as notes to the schedule required by paragraph		
	57c. In addition, for each of the schedules required by		
	paragraph 57, information should be presented about		
	factors that significantly affect trends in the amounts reported (for example, changes of benefit terms, changes in		
	the size or composition of the population covered by the		
	benefit terms, or the use of different assumptions).		
	Information about investment-related factors that		
	significantly affect trends in the amounts reported should		
	be limited to those factors over which the OPEB plan or the participating governments have influence (for example,		
	changes in investment policies). Information about		
	external, economic factors (for example, changes in market		
	prices) should not be presented. (The amounts presented		
	for prior years should not be restated for the effects of		
	changes—for example, changes of benefit terms or changes of assumptions—that occurred subsequent to the		
	measurement date of that information.) (GASBS 75, ¶58)		
	Single-Employer Defined Benefit OPEB Plans******		

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S123g       Investment policies, including:       2         S123g(1)       Procedures and authority for establishing and amending investment policy decisions       2         S123g(2)       Policies pertaining to asset allocation       2         S123g(3)       Description of significant investment policy changes during the reporting period.       2         S123g(3)       Description of investment (other than those issued or explicitly guaranteed by the U.S. government) in any one organization that represent 5 percent or more of the OPEB plan's fiduciary net position.       2         S123gi       The annual money-weighted rate of return on OPEB plan investments calculated as the internal rate of return on OPEB plan investment expense, and an explanation that a money-weighted rate of return expresses investment performance, net of OPEB plan investment expense, adjusted for the changing amounts actually invested. OPEB plan investment expenses, adjusted for the changing amounts actually invested. OPEB plan investment expenses should be measured on the accrual basis of accounting. Inputs to the internal rate of return calculation should be determined at least monthly. The					
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basis of accounting. Inputs to the internal rate of return calculation should be determined at least monthly. The					
calculation should be determined at least monthly. The					
use of more frequently determined inputs is encouraged.					
		use of more frequently determined inputs is encouraged.			

S123k	Receivables—The terms of any long-term contracts for	2		
	contributions to the OPEB plan between (1) an employer			
	or nonemployer contributing entity and (2) the OPEB			
	plan, and the balances outstanding on any such long-			
	term contracts at the end of the OPEB plan's reporting			
	period.			
Graal		-		
S123l	Allocated insurance contracts excluded from OPEB plan	2		
	assets:			
S123l(1)	The amount reported in benefit payments in the	2		
	current period that is attributable to the purchase of			
	allocated insurance contracts			
S123l(2)	A brief description of the OPEBs for which allocated	2		
	insurance contracts were purchased in the current			
	period			
S123l(3)	The fact that the obligation for the payment of	2		
51231(3)		2		
	benefits covered by allocated insurance contracts has			
	been transferred to one or more insurance			
	companies.			
S123m	Reserves—In circumstances in which there is a policy of	2		
	setting aside, for purposes such as benefit increases or			
	reduced employer contributions, a portion of the OPEB			
	plan's fiduciary net position that otherwise would be			
	available for existing OPEBs or for OPEB plan			
	administration:			
\$100m(t)	A description of the policy related to such reserves	0		
S123m(1)	· · · ·	2		
S123m(2)	The authority under which the policy was established	2		
	and may be amended			
S123m(3)	The purposes for and conditions under which the	2		
	reserves are required or permitted to be used			
S123m(4)	The balances of the reserves.	2		
S124	Single-employers plans should disclose the following	2		
0124	information for each defined benefit OPEB plan. All	-		
	information for each defined benefit OF ED plan. An			
	information should be measured as of the OPEB plan's most			
	recent fiscal year-end. (GASB Pe5.128)			
S124a	The components of the liability of the employers and	2		
	nonemployer contributing entities to plan members for			
	benefits provided through the OPEB plan (net OPEB			
	liability), calculated in conformity with the requirements			
	of paragraphs .133148:			
S124a(1)	The total OPEB liability			
		2		
S124a(2)	The OPEB plan's fiduciary net position	2		
S124a(3)	The net OPEB liability	2		
S124a(4)	The OPEB plan's fiduciary net position as a	2		
	percentage of the total OPEB liability.			
S124b	Significant assumptions and other inputs used to	2		
	measure the total OPEB liability, including assumptions			
	about inflation, salary changes, and ad hoc			
	postemployment benefit changes (including ad hoc			
	COLAs). With regard to mortality assumptions, the			
	source of the assumptions (for example, the published			
	tables on which the assumption is based or that the			
	assumptions are based on a study of the experience of			
	the covered group) should be disclosed. The dates of			
	experience studies on which significant assumptions are			
	based also should be disclosed. If different rates are			
	assumed for different periods, information should be			
	disclosed about what rates are applied to the different			
Crowl (c)	periods of the measurement.	-		
S124b(1)	With regard to the healthcare cost trend rate,	2		
	measures of the net OPEB liability calculated using			
	(a) a healthcare cost trend rate that is 1-percentage-			
	point higher than the assumed healthcare cost trend			
	rate and (b) a healthcare cost trend rate that is 1-			
	percentage-point lower than the assumed healthcare			
	cost trend rate should be disclosed.			
S124b(2)	The following information should be disclosed about	2		
01=40(2)	the discount rate:			
S124b(2)(a)	The discount rate applied in the measurement of	2		
51240(2)(a)		2		
	the total OPEB liability and the change in the			
	discount rate since the OPEB plan's prior fiscal			
	year-end, if any			
S124b(2)(b)	Assumptions made about projected cash flows into	2		
	and out of the OPEB plan, such as contributions			
	from employers, nonemployer contributing			
	entities, and plan members			
S124b(2)(c)	The long-term expected rate of return on OPEB	2		
51240(2)(0)		2		
	plan investments and a description of how it was			
	determined, including significant methods and			
and the second			1	
	assumptions used for that purpose			

S124b(2)(d)	If the discount rate incorporates a municipal bond	2		
	rate, the municipal bond rate used and the source			
	of that rate			
S124b(2)(e)	The periods of projected benefit payments to	2		
	which the long-term expected rate of return and, if			
	used, the municipal bond rate applied to			
	determine the discount rate			
S124b(2)(f)	The assumed asset allocation of the OPEB plan's	2		
	portfolio, the long-term expected real rate of			
	return for each major asset class, and whether the			
	expected rates of return are presented as			
	arithmetic or geometric means, if not otherwise			
	disclosed			
S124b(2)(g)	Measures of the net OPEB liability calculated	2		
01240(2)(8)	using (i) a discount rate that is 1-percentage-point	-		
	higher than that required by paragraph .142 and			
	(ii) a discount rate that is 1-percentage-point lower			
	than that required by paragraph .142.			
	than that required by paragraph 11421			
S124c	The date of the actuarial valuation on which the total	2		
01240	OPEB liability is based and, if applicable, the fact that	-		
	update procedures were used to roll forward the total			
	OPEB liability to the OPEB plan's fiscal year-end.			
S125	Single-employer plans should disclose the following	3		
0120	information for each defined benefit OPEB plan as required	5		
	supplementary information. Information for each year			
	should be measured as of the OPEB plan's most recent fiscal			
	year-end. (GASB Po50.130):			
S125a	A 10-year schedule of changes in the net OPEB liability,	3		
01200	presenting for each year (1) the beginning and ending	3		
	balances of the total OPEB liability, the OPEB plan's			
	fiduciary net position, and the net OPEB liability,			
	calculated in conformity with paragraphs .133148, and			
	(2) the effects on those items during the year of the			
	following, as applicable:			
S125a(01)	Service cost	3		
S125a(02)	Interest on the total OPEB liability	3		
S125a(02)	Changes of benefit terms	3		
S125a(03)	Differences between expected and actual experience	3		
51254(04)	with regard to economic or demographic factors in	з		
	the measurement of the total OPEB liability			
	the measurement of the total of LD hability			
S125a(05)	Changes of assumptions about future economic or	3		
51254(05)	demographic factors or of other inputs	5		
S125a(06)	Contributions from employers	3		
S125a(07)	Contributions from nonemployer contributing	3		
51254(07)	entities	5		
S125a(08)	Contributions from plan members	3		
S125a(09)	OPEB plan net investment income	3		
S125a(10)	Benefit payments, including refunds of plan member	3		
51254(10)	contributions	5		
S125a(11)	OPEB plan administrative expense	3		
S125a(11) S125a(12)	Other changes, separately identified if individually	3		
212Ju(12)	significant.	J		
S125b	A 10-year schedule presenting the following for each	3		
01200	vear:	3		
S125b(1)	The total OPEB liability	3		
S125b(2)	The OPEB plan's fiduciary net position	3		
S125b(2) S125b(3)	The net OPEB liability	3		
S125b(3) S125b(4)	The OPEB plan's fiduciary net position as a	3		
51250(4)	percentage of the total OPEB liability	3		
S125b(5)	The covered-employee payroll	0		
S125b(5) S125b(6)	The net OPEB liability as a percentage of covered-	3		
51250(0)	employee payroll.	3		
S125c	A 10-year schedule presenting for each year the	0		
51250	information indicated below, if an actuarially	3		
	determined contribution is calculated for employers or			
	nonemployer contribution is calculated for employers of			
	identify whether the information relates to the			
	employers, nonemployer contributing entities, or both.			
	comproyers, nonemproyer contributing entities, or both.			
S125c(1)	The actuarially determined contributions of	0		
51230(1)	employers or nonemployer contributions of	3		
	purposes of this schedule, actuarially determined			
	contributions should exclude amounts, if any, to			
	separately finance specific liabilities of an individual			
	separately mance specific naphities of an multifulat		1	
	amplayor or nonamplayor contributing antity to the			
	employer or nonemployer contributing entity to the OPEB plan.			

S125c(2)	For cost-sharing OPEB plans, the contractually	3		
	required contribution of employers or nonemployer			
	contributing entities, if different from (1). For			
	purposes of this schedule, contractually required			
	contributions should exclude amounts, if any, to			
	separately finance specific liabilities of an individual			
	employer or nonemployer contributing entity to the			
	OPEB plan.			
S125c(3)	The amount of contributions recognized during the	3		
	fiscal year by the OPEB plan in relation to the			
	actuarially determined contribution in (1). For			
	purposes of this schedule, contributions should			
	include only amounts recognized as additions to the			
	OPEB plan's fiduciary net position resulting from			
	cash contributions and from contributions recognized			
	by the OPEB plan as current receivables.			
S125c(4)	The difference between the actuarially determined	3		
01200(4)	contribution in (1) and the amount of contributions	э		
	recognized by the OPEB plan in relation to the			
	actuarially determined contribution in (3).			
S125c(5)	The covered-employee payroll.	3		
S125c(6)	The amounts of contributions recognized by the	3		
	OPEB plan in relation to the actuarially determined			
	contribution in (3) as a percentage of covered-			
	employee payroll in (5).			
S125d	A 10-year schedule presenting for each fiscal year the	3		
	annual money-weighted rate of return on OPEB plan	5		
	investments calculated as required by paragraph			
	128b(3).			
0(				
S126	Significant methods and assumptions used in calculating	3		
	the actuarially determined contributions, if any, should be			
	presented as notes to the schedule required by paragraph			
	.130c. In addition, for each of the schedules required by			
	paragraphs .130 and .131, information should be presented			
	about factors that significantly affect trends in the amounts			
	reported (for example, changes of benefit terms, changes in			
	the size or composition of the population covered by the			
	benefit terms, or the use of different assumptions).			
	, , , , , , , , , , , , , , , , , , , ,			
	Information about investment-related factors that			
	significantly affect trends in the amounts reported should			
	be limited to those factors over which the OPEB plan or the			
	participating governments have influence (for example,			
	changes in investment policies). Information about			
	external, economic factors (for example, changes in market			
	prices) should not be presented. (The amounts presented			
	for prior years should not be restated for the effects of			
	changes—for example, changes of benefit terms or changes			
	of assumptions—that occurred subsequent to the end of the			
	fiscal year for which the information is reported.) (GASB			
	Po50.132)			
	Additional Disclosures ******			
S127	The Notes to the Financial Statements should disclose the	2		
	following information relating to risk financing activities			
	(GASB C50.145; eGAAFR, pages 372-373):			
S127a	A description of the risks of loss to which the entity is	2		
	exposed and the way(s) in which those risks of loss are			
	handled (for example, purchase of commercial			
	insurance, participation in a public entity risk pool, risk			
	retention). If commercial insurance is purchased in an			
	amount that is insignificant to the entity's risk of loss,			
	the entity is considered to have effectively retained that			
	risk of loss.			
Stork	A description of significant reductions in insurance	0		
S127b		2		
	coverage from coverage in the prior year by major			
	category of risk.			
S127c	Whether the amount of settlements exceeded insurance	2		
	coverage for each of the past three years.			
S127d	If the government is participating in a risk pool, a	2		
	description of the nature of the participation, including			
	the rights and responsibilities of both the government			
	and the pool.			
S127e	If the government retains the risk of loss:	2		1
	The basis for estimating the liabilities for unpaid	2		
S127e(1)		2		
	claims, including the effects of specific, incremental			
	claim adjustment expenditures/expenses, salvage,			
			1 1	
	and subrogation, and whether over allocated or			
	and subrogation, and whether over allocated or unallocated claim adjustment expenditures/expenses			

S127e(2)	The carrying amount of liabilities for unpaid claims	2		
, , , , , , , , , , , , , , , , , , ,	that are presented at present value in the financial			
	statements and the range of discount rates used to			
	discount those liabilities.			
0				
S127e(3)	The aggregate outstanding amount of claims	2		
	liabilities for which annuity contracts have been			
	purchased in the claimants' names and for which the			
	related liabilities have been removed from the			
	financial statements.			
S127e(4)	A reconciliation of changes in the aggregate liabilities	2		
012/0(4)	for claims for the current fiscal year and the prior	-		
~ ( ) ( )	fiscal year, in the following tabular format:			
S127e(4)(a)	Amount of claims liabilities at the beginning of	2		
	each fiscal year.			
S127e(4)(b)	Incurred claims, representing the total of a	2		
	provision for events of the current fiscal year and			
	any change in the provision for events of prior			
	fiscal years.			
S1070(4)(a)	Payments on claims attributable to events of both	2		
S127e(4)(c)		2		
	the current fiscal year and prior fiscal years.			
S127e(4)(d)	Other changes, including an explanation of each	2		
	material item			
S127e(4)(e)	Amount of claims liabilities at the end of each	2		
	fiscal year.			
S128	The Notes to the Financial Statements should disclose the	2		
	following information regarding landfill closure and			
	postclosure care (GASB L10.115; eGAAFR, page 379):			
00		_		
S128a	The nature and source of landfill closure and postclosure	2		
	care requirements (federal, state, or local laws or			
	regulations).			
S128b	That recognition of a liability for closure and postclosure	2		
	care costs is based on landfill capacity used to date.			
	cure costs is bused on fundim cupacity used to dute.			
0100-	The superior d liebility for all sums and most all sums are at			
S128c	The reported liability for closure and postclosure care at	2		
	the balance sheet date (if not apparent from the financial			
	statements).			
S128d	The estimated total current cost of closure and	2		
	postclosure care remaining to be recognized.			
S128e	The percentage of landfill capacity used to date.	2		
S128f				
	The estimated remaining landfill life in years.	2		
S128g	How closure and postclosure care financial assurance	2		
	requirements, if any, are being met.			
S128h	Any assets restricted for payment of closure and	2		
	postclosure care costs (if not apparent from the financial			
	statements).			
S128i	The nature of the estimates and the potential for changes	2		
01201	due to inflation or deflation, technology, or applicable	-		
	laws or regulations.			
S129	The Notes to the Financial Statements should present the	2		
	following segment information for governments that report			
	enterprise funds or that use enterprise fund accounting to			
	report their activities (GASB 2500.101; eGAAFR, pages 586-			
	587):			
	(Note: A segment is an identifiable activity reported as or			
			1	
	within an enterprise fund or another stand-alone entity that			
	has one or more bonds or other debt instruments			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of			
	has one or more bonds or other debt instruments			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation beyond the resources provided by related leases or loans. In			
	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation beyond the resources provided by related leases or loans. In addition, segment reporting is not required when an			
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S129b	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation beyond the resources provided by related leases or loans. In addition, segment reporting is not required when an individual fund both is a segment and is reported as a major fund. (GASB 2500.101, 2500, Footnote 1) Types of goods or services provided. Condensed statement of net position: Total assets - distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or component units should be reported separately.	2 2		
S129b	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation beyond the resources provided by related leases or loans. In addition, segment reporting is not required when an individual fund both is a segment and is reported as a major fund. (GASB 2500.101, 2500, Footnote 1) Types of goods or services provided. Condensed statement of net position: Total assets - distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or component units should be reported separately. Total deferred outflows of resources.	2 2		
S129b S129b(1) S129b(2)	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation beyond the resources provided by related leases or loans. In addition, segment reporting is not required when an individual fund both is a segment and is reported as a major fund. (GASB 2500.101, 2500, Footnote 1) Types of goods or services provided. Condensed statement of net position: Total assets - distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or component units should be reported separately. Total deferred outflows of resources.	2 2 2 2		
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S129b S129b(1) S129b(2) S129b(3)	has one or more bonds or other debt instruments outstanding with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Segment disclosures are not required for an activity whose only outstanding debt is conduit debt for which the government has no obligation beyond the resources provided by related leases or loans. In addition, segment reporting is not required when an individual fund both is a segment and is reported as a major fund. (GASB 2500.101, 2500, Footnote 1) Types of goods or services provided. Condensed statement of net position: Total assets - distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or component units should be reported separately. Total deferred outflows of resources. Total liabilities - distinguishing between current liabilities and long-term liabilities. Amounts payable to other funds or component units should be reported separately.	2 2 2 2 2 2		
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S129b(5)	Total net position - distinguishing among net	2	
	investment in capital assets, restricted (separately		
	reporting expendable and nonexpendable		
	components), and unrestricted.		
S129c	Condensed statement of revenues, expenses, and	2	
	changes in net position:		
S129c(1)	Operating revenues (by major source).	2	
S129c(2)	Operating expenses. Depreciation (including any	2	
	amortization) should be identified separately.		
S129c(3)	Operating income (loss).	2	
S129c(4)	Nonoperating revenues (expenses) - with separate	2	
	reporting of major revenues and expenses.		
S129c(5)	Capital contributions and additions to permanent and	2	
	term endowments.		
S129c(6)	Special and extraordinary items.	2	
S129c(7)	Transfers.	2	
S129c(8)	Change in net position.	2	
S129c(9)	Beginning net position.	2	
S129c(10)	Ending net position.	2	
S129d	Condensed statement of cash flows:	2	
S129d(1)	Net cash provided (used) by operating activities.	2	
S129d(2)	Net cash provided (used) by noncapital financing	2	
	activities.		
S129d(3)	Net cash provided (used) by capital and related	2	
	financing activities.		
S129d(4)	Net cash provided (used) by investing activities.	2	
S129d(5)	Beginning cash and cash equivalent balances.	2	
S129d(6)	Ending cash and cash equivalent balances.	2	
	An external party should impose the separate segment	2	
	accounting requirement. "Segment-like" information should		
	not be included in the required segment disclosure but may		
	be presented in a separate note or as supplementary		
	information without referring to the condensed financial		
	information as "segment" information. Also, segment		
	reporting is not required when an individual fund is both a segment and is reported as a major fund. (Comprehensive		
	Implementation Guide, Question 7.86.5, GASB 2500.101		
	footnote 1; eGAAFR, page 586-587)		
	Ioothote 1, COAAPA, page 500-507)		
S131	The Notes to the Financial Statements should disclose	2	
	significant contingent liabilities. (GASB 2300.106(d),	-	
	1500.125; eGAAFR, pages 589)		
	The Notes to the Financial Statements should disclose	2	
	significant effects of subsequent events. (GASB		
	2300.106(e), C50.149; eGAAFR, page 590-591)		
S133	The Notes to the Financial Statements should disclose	2	
	construction and other significant commitments. (GASB		
	2300.106(k); eGAAFR, page 572)		
S134	(removed)		
00	(removed)		
S136	The following details should be disclosed in the Notes to the	2	
	Financial Statements for major component units if the		
	combining statements for these major component units are		
	not included in the basic financial statements or if each		
	major component unit is not included as a separate column on the entity's statements of net position and activities		
	(GASB 2600.109; eGAAFR, pages 587-588):		
	(GASB 2600.109; eGAAFR, pages 587-588):		
	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are		
	(GASB 2600.109; eGAAFR, pages 587-588):		
	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary		
S136a	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature	2	
S136a S136a(1)	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108)	2 2	
-	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108) Condensed statement of net position:		
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S136a(1) S136a(2)	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108) Condensed statement of net position: Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately. Total deferred inflows of resources.	2	
S136a(1)	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108) Condensed statement of net position: Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately. Total deferred inflows of resources. Total liabilities - distinguishing between current	2	
S136a(1) S136a(2)	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108) Condensed statement of net position: Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately. Total deferred inflows of resources. Total liabilities - distinguishing between current liabilities and long-term liabilities. Amounts payable	2	
S136a(1) S136a(2)	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108) Condensed statement of net position: Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately. Total deferred inflows of resources. Total liabilities - distinguishing between current liabilities and long-term liabilities. Amounts payable to the primary government or to other component	2	
S136a(1) S136a(2) S136a(3)	<ul> <li>(GASB 2600.109; eGAAFR, pages 587-588):</li> <li>(Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108)</li> <li>Condensed statement of net position:</li> <li>Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately.</li> <li>Total deferred inflows of resources.</li> <li>Total liabilities - distinguishing between current liabilities and long-term liabilities. Amounts payable to the primary government or to other component units should be reported separately.</li> </ul>	2 2 2	
S136a(1) S136a(2) S136a(3) S136a(4)	(GASB 2600.109; eGAAFR, pages 587-588): (Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108) Condensed statement of net position: Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately. Total deferred inflows of resources. Total liabilities - distinguishing between current liabilities and long-term liabilities. Amounts payable to the primary government or to other component units should be reported separately. Total deferred inflows of resources.	2 2 2 2	
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S136a(1) S136a(2) S136a(3) S136a(4)	<ul> <li>(GASB 2600.109; eGAAFR, pages 587-588):</li> <li>(Note to reviewer: Determining which component units are "major" should be based on the component unit's nature and significance of its relationship to the primary government. (GASB 2600.108)</li> <li>Condensed statement of net position:</li> <li>Total assets- distinguishing between current assets, capital assets and other assets. Amounts receivable from the primary government or from other component units should be reported separately.</li> <li>Total deferred inflows of resources.</li> <li>Total liabilities - distinguishing between current liabilities and long-term liabilities. Amounts payable to the primary government or to other component units should be reported separately.</li> <li>Total deferred inflows of resources.</li> </ul>	2 2 2 2	
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S136b(1)	Expenses (by major functions and for depreciation expense, if separately reported).	2		
S136b(2)	Program revenues (by type).	2		
S136b(2)	Net program (expense) revenue.	2		
S136b(3)	Tax revenues.	2		
S136b(4)	Other nontax general revenues.	2		
	Contributions to endowments and permanent fund	2		
S136b(6)	principal.	2		
S136b(7)	Special and extraordinary items.	2		
S136b(8)	Change in net position.	2		
S136b(9)	Beginning net position.	2		
S136b(10)	Ending net position.	2		
Ŭ V I	(Note to reviewer: If all of the component units in a given			
	discretely presented component units column are business-			
	type activities, the combining statement may be presented			
	in the statement of revenues, expenses, and changes in net			
	position format with the combined totals recast into the			
	reporting entity's statement of activities. (Comprehensive			
	Implementation Guide, Question 4.28.20))			
0.				
S137	The Notes to the Financial Statements should disclose the	2		
	nature of its accountability for related organizations. (GASB			
S138	2300.107(g), 2600.130; eGAAFR, page 388) The Notes to the Financial Statements should include	2		
5130	disclosures of related party transactions, other than	2		
	compensation arrangements, expense/expenditure			
	allowances, and other similar items in the ordinary course			
	of operations. The disclosures should include (GASB			
	2250.103, .107108, 2300.107(f); eGAAFR, page 589):			
	5			
S138a	The nature of the relationship(s) involved	2		
S138b	A description of the transactions, including transactions	2		
	to which no amounts or nominal amounts were ascribed,			
	for each of the periods for which financial statements are			
	presented, and such other information deemed			
	necessary to gain an understanding of the effects of the			
	transactions on the financial statements			
00		-		
S138c	The dollar amounts of transactions for each of the	2		
	periods for which financial statements are presented and the effects of any change in the method of establishing			
	the terms from that used in the preceding period			
	the terms from that used in the preceding period			
S138d	Amounts due from or to related parties as of the date of	2		
	each statement of net position presented and, if not			
	otherwise apparent, the terms and manner of settlement.			
S139	The Notes to the Financial Statements should provide the	2		
	following disclosures if the government is a participant in a			
	joint venture, regardless of whether there is an equity			
0 c c c	interest (GASB J50.109; eGAAFR, page 589):			
S139a	A general description of each joint venture, including:	2		
S139a(1)	a description of the participating government's	2		
	ongoing financial interest or ongoing financial responsibility.			
S139a(2)	information regarding whether the joint venture is	2		
01394(2)	accumulating significant financial resources or is			
	experiencing fiscal stress that may cause an			
	additional financial benefit to or burden on the			
	participating government in the future.			
S139a(3)	information about the availability of separate	2		
	financial statements of the joint venture			
S139b	Information on related party transactions involving the	2		
	joint venture.	L		
	(Note to Reviewer: If a local government is a member of a			
	Regional Commission, the appropriate disclosure should be provided.)			
S140	provided.) The Notes to the Financial Statements should disclose the	2		_
5140	amount of the primary government's net position at the end	2		
	of the reporting period that are restricted by enabling			
	legislation. (GASB 1800.157, 2200.119, 2300.107(hh);			
	eGAAFR, page 581)			
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star         termination benefits and in any additional period in which receive introduces are regarded as used for its website receive introduces are regarded as used for its website intermination base the type (1) of benefits period (1) into very which characterized (2) of benefits period (1) into very which characterized (2) of benefits period (2) of benefits period (2) of the type (2) of benefits period (2) of benefits period (2) of the type (2) of benefits period (2) of benefits period (2) of benefits period (2) of benefits period	5141		2		
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revenues. For this disclosure, pledged revenues         recognized during the period may be presented net of         specified operating expenses, based on the provisions of         the pledge agreement; however, the amounts should not         be netted in the financial statements.         S146         The Notes to the Financial Statements should disclose, in         the year of the sale of future revenue streams, information         about the specific revenues sold, including (GASB 2300.129,			1		
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<ul> <li>specified operating expenses, based on the provisions of the pledge agreement; however, the amounts should not be netted in the financial statements.</li> <li>S146 The Notes to the Financial Statements should disclose, in the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,</li> </ul>					
specified operating expenses, based on the provisions of the pledge agreement; however, the amounts should not be netted in the financial statements.       2         S146       The Notes to the Financial Statements should disclose, in the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,       2		recognized during the period may be presented net of			
the pledge agreement; however, the amounts should not be netted in the financial statements.         S146         The Notes to the Financial Statements should disclose, in the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,					
be netted in the financial statements.  S146 The Notes to the Financial Statements should disclose, in the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,					
S146 The Notes to the Financial Statements should disclose, in the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,		the pledge agreement; however, the amounts should not			
S146 The Notes to the Financial Statements should disclose, in the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,		be netted in the financial statements			
the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,		notice in the maneur statements.			
the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,				L	
the year of the sale of future revenue streams, information about the specific revenues sold, including (GASB 2300.129,	S146	The Notes to the Financial Statements should disclose, in	2		
about the specific revenues sold, including (GASB 2300.129,		the year of the sale of future revenue streams, information			
		•			
S20.120; eGAAFR, page 582):					
		S20.120; eGAAFR, page 582):			

S146a	Identification of the specific revenue sold, including the	2			
	approximate amount, and the significant assumptions				
	used in determining the approximate amount				
0(1					
S146b	The period to which the sale applies The relationship of the sold amount to the total for that	2			
S146c	specific revenue, if estimable – that is, the proportion of	2			
	the specific revenue stream that has been sold				
	the specific revenue stream that has been sold				
S146d	A comparison of the proceeds of the sale and the present	2			
	value of the future revenues sold, including the				
	significant assumptions used in determining the present				
	value.				
S147	The Notes to the Financial Statements should disclose the	2			
	following for recognized pollution remediation liabilities				
	and recoveries of pollution remediation outlays (GASB				
S1 470	P40.123; eGAAFR, page 580): The nature and source of pollution remediation				
S147a	obligations (for example, federal, state, or local laws or	2			
	regulations)				
S147b	The amount of the estimated liability (if not apparent	2			
	from the financial statements), the methods and	_			
	assumptions used for the estimate, and the potential for				
	changes due to, for example, price increases or				
	reductions, technology, or applicable laws or regulations				
0	The face of the second se				
S147c	Estimated recoveries reducing the liability	2			
S148	For pollution remediation liabilities, or portions thereof, that are not yet recognized because they are not reasonably	2			
	that are not yet recognized because they are not reasonably estimable, governments should disclose a general				
	description of the nature of the pollution remediation				
	activities. (GASB P40.124)				
	Going Concern Note Disclosure			'	
S149	If it is determined that there is substantial doubt about a	2			
	governmental entity's ability to continue as a going concern,				
	the notes to the financial statements should include				
	disclosure of the following, as appropriate (GASB 2250.120;				
~	eGAAFR, page 591):				
S149a	Pertinent conditions and events giving rise to the	2			
	assessment of substantial doubt about the government's ability to continue as a going concern for a reasonable				
	period of time				
S149b	The possible effects of such conditions and events	2			
S149c	Government officials' evaluation of the significance of	2			
	those conditions and events and any mitigating factors				
S149d	Possible discontinuance of operations	2			
S149e	Government officials' plans (including relevant	2			
a (	prospective financial information)				
S149f	Information about the recoverability or classification of recorded asset amounts or the amounts or classification	2			
	of liabilities				
	Service Concession Arrangements Note Disclosure		1 1		
S150	The following information should be disclosed in the notes	2			
	to financial statements of transferors and governmental				
	operators for service concession arrangements (GASB				
0	S30.112; eGAAFR, page 583):				
S150a	A general description of the arrangement in effect during	2			
	the reporting period, including management's objectives for entering into it and, if applicable, the status of the				
	project during the construction period				
S150b	The nature and amounts of assets, liabilities, and	2			
	deferred inflows of resources related to a service				
	concession arrangement that are recognized in the				
	financial statements				
S150c	The nature and extent of rights retained by the	2			
	transferor or granted to the governmental operator				
61-1	under the arrangement	0			
S151	Some service concession arrangements may include provisions for guarantees and commitments. For example,	2			
	a transferor may become responsible for paying the debt of				
	the operator in the event of a default, or the arrangement				
	may include a minimum revenue guarantee to the operator.				
	For each period in which a guarantee or commitment exists,				
	disclosures should be made about guarantees and				
	commitments, including identification, duration, and				
	significant contract terms of the guarantee or commitment.				
	(GASB S30.113; eGAAFR, page 583)				
	Prior Period Adjustment Restatement Note Disclosure				
	Discionant				

S152	When prior-period adjustments are recorded, the resulting	2	
~-0-	effects on the change in net position of prior periods should		
	be disclosed in the notes to the financial statements in the		
	period in which the adjustments are made. When financial		
	statements for a single period only are presented, the		
	disclosure should indicate the effects of such restatement		
	on the balance of net position at the beginning of the period		
	and on the change in net position of the immediately		
	preceding period. (GASB 2250.125; eGAAFR, page 555)		
	Channel in Assessmentian Bringin La Nata Disalamma		
	Change in Accounting Principle Note Disclosure		
~			
S153	The nature of and justification for a change in accounting	2	
	principle and its effect on beginning net position/fund net		
	position should be disclosed in the financial statements of		
	the period in which the change is made. The justification		
	for the change should explain clearly why the newly adopted		
	accounting principle is preferable. (GASB 2250.138;		
	eGAAFR, page 555)		
	Change in Accounting Estimate Note Disclosure		
S154	The effect on the change in net position/fund net position	2	
	of the current period should be disclosed for a change in		
	estimate that affects several future periods, such as a		
	change in service lives of depreciable assets or actuarial		
	assumptions affecting pension costs. (GASB 2250.148;		
	eGAAFR, page 555)		
	(Note to reviewer: GASB 2250.148 states that disclosure of		
	the effect on the change in net position/fund net position is		
	not necessary for estimates made each period in the		
	ordinary course of accounting for items such as		
	5 0		
	uncollectible accounts or inventory obsolescence.)		
	Change in Reporting Entity Note Disclosure		
S155	The financial statements of the period of a change in the	2	
	reporting entity should describe the nature of the change		
	and the reason for it. In addition, the effect of the change		
	on beginning net position/fund net position should be		
	disclosed for all periods presented. (GASB 2250.150;		
	eGAAFR, page 555)		
	Correction of a Prior Year Error in Previously		
	Issued Financial Statements Note Disclosure		
8156	The nature of an error in previously issued financial	0	
S156		2	
	statements and the effect of its correction on the change in		
	net position/fund net position should be disclosed in the		
	period in which the error was discovered and corrected.		
	(GASB 2250.152; eGAAFR, page 555 - Prior Period		
	Adjustments)		
S157	Accounting changes adopted to conform to the provisions of	2	
515/		2	
	GASB Statement 65 should be applied retroactively by		
	restating financial statements, if practical, for all periods		
	presented. If restatement is not practical, the cumulative		
	effect of applying this Statement, if any, should be reported		
	as a restatement of beginning net position or fund balance,		
	as appropriate, for the earliest period restated. In the period		
	this Statement is first applied, the financial statements		
	should disclose the nature of any restatement and its effect.		
	Also, the reason for not restating prior periods presented		
	should be explained. (GASBS 65, ¶34)		
	Tax Abatement Note Disclosure		
S158	Governments should disclose in the notes to financial	2	
	statements the following information related to tax		
	abatement agreements that they enter into: (GASB Cod.		
	T10.105; GASBS 77, paragraph 7; eGAAFR pages 584-586)		
	110.103, 01010 //, palagraph /, e014FK pages 504-580)		
0.0			
S158a	Brief descriptive information, including:	2	
S158a(1)	Names, if applicable, and purposes of the tax	2	
	abatement programs		
S158a(2)	The specific taxes being abated	2	
S158a(3)	The authority under which tax abatement agreements	2	
51904(3)	are entered into	4	
81-0-(1)		2	
S158a(4)	The criteria that make a recipient eligible to receive a	2	
	tax abatement		
S158a(5)	The mechanism by which the taxes are abated,	2	
	including:		
S158a(5)(1)	How the tax abatement recipient's taxes are	2	
51000(0)(1)	•	-	
	reduced, such as through a reduction of assessed		
	value		
S158a(5)(2)	How the amount of the tax abatement is	2	
	determined, such as a specific dollar amount or a		
	determined, such as a specific donar amount of a		
	specific percentage of taxes owed		

S158a(6)	Provisions for recapturing abated taxes, if any,	2	
	including the conditions under which abated taxes		
	become eligible for recapture		
S158a(7)	The types of commitments made by the recipients of	2	
	the tax abatements.		
S158b	The gross dollar amount, on an accrual basis, by which	2	
0	the government's tax revenues were reduced during the		
	reporting period as a result of tax abatement		
	agreements.		
S158c	If amounts are received or are receivable from other	2	
51500	governments in association with the forgone tax	-	
	0		
$\Omega_{4} = \Omega_{-}(x)$	revenue: The names of the governments		
S158c(1)		2	
S158c(2)	The authority under which the amounts were or will	2	
a	be paid		
S158c(3)	The dollar amount received or receivable from other	2	
	governments.		
S158d	If the government made commitments other than to	2	
	reduce taxes as part of a tax abatement agreement, a		
	description of:		
S158d(1)	The types of commitments made	2	
S158d(2)	The most significant individual commitments made.	2	
S158e	If tax abatement agreements are disclosed individually, a	2	
	brief description of the quantitative threshold the		
	government used to determine which agreements to		
	disclose individually.		
S158f	If a government omits specific information required by	2	
	this Statement because the information is legally		
	prohibited from being disclosed, a description of the		
	general nature of the tax abatement information omitted		
	and the specific source of the legal prohibition.		
	and the specific source of the legal prohibition.		
S159	Governments should disclose in the notes to financial	2	
5159	statements the following information related to tax	2	
	abatement agreements that are entered into by other		
	governments and that reduce the reporting government's		
	tax revenues: (GASB Cod. T10.106; GASBS 77, paragraph 8;		
_	eGAAFR pages 584-586)		
S159a	Brief descriptive information, including the names of the	2	
	governments entering into the tax abatement agreement		
	and the specific taxes being abated		
S159b	The gross dollar amount, on an accrual basis, by which	2	
	the reporting government's tax revenues were reduced		
	during the reporting period as a result of tax abatement		
	agreements		
S159c	If amounts are received or are receivable from other	2	
	governments in association with the forgone tax		
	revenue:		
S159c(1)	The names of the governments	2	
S159c(2)	The authority under which the amounts were or will	2	
	be paid		
S159c(3)	The dollar amount received or receivable from other	2	
0, 0,	governments		
S159d	If tax abatement agreements are disclosed individually, a	2	
0,1	brief description of the quantitative threshold the		
	reporting government used to determine which		
	agreements to disclose individually		
S159e	If a government omits specific information required by	2	
51390	this Statement because the information is legally	-	
	prohibited from being disclosed, a description of the		
	general nature of the tax abatement information omitted		
	and the specific source of the legal prohibition.		
	and the specific source of the legal prohibition.		
S160	Tax abatement agreements that are entered into by a	0	
5100		2	
	government's discretely presented component units and that reduce the government's tax revenues should be		
	disclosed according to the provisions of paragraph 7 if the		
	government concludes that the information is essential for		
	fair presentation (based on the application of Statement No.		
	14, The Financial Reporting Entity, as amended).		
	Otherwise, such tax abatements should be disclosed		
	according to the provisions of paragraph 8. (GASB Cod.		
	T10.108; GASBS 77, paragraph 10; eGAAFR pages 584-586)		
	<u>Required Supplemental Information</u>		

ld be shown on page
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Too8	Governments do not have the option of presenting budgetary comparisons for other funds (capital projects, debt service, nonmajor special revenue funds, etc.) in conjunction with the basic financial statements or RSI. (Comprehensive Implementation Guide, Questions 7.91.5 and 7.91.6; eGAAFR, page 614)	2			
T009	A separate column on the budgetary comparison schedule to report the variance between the final budget and actual amounts is encouraged but not required. Governments may also report the variance between original and final budget amounts. (GASB 2200.206, 2400.102; eGAAFR, page 615)	3			
T010	The variance column on the budgetary schedule should not be captioned favorable/unfavorable. (eGAAFR, page 615)	3			
	(Note to reviewer: eGAAFR, page 615 suggests labeling the column simply "variance" or "difference" or "over/under".)				
T011	The budgetary comparison schedule should be accompanied by information (either in a separate schedule or notes to RSI) that reconciles differences between budgetary practices and GAAP attributable to basis, timing, perspective and entity differences. (GASB 2200.207, 2400.103; eGAAFR, pages 615-616)	3			
T012	If the government presents required budgetary comparisons as RSI, the Notes to RSI should disclose the budgetary basis of accounting (e.g., GAAP, GAAP plus encumbrances). (GASB 2400.103; eGAAFR, page 616)	3			
T013	If the government chooses to present the budgetary comparison as RSI, then the budgetary expenditures in excess of appropriations, the budgetary basis of accounting, and the reconciliation between the budgetary basis of accounting and GAAP should be presented as notes to RSI rather than as notes to the financial statements. (eGAAFR, pages 616) (Note to Reviewer: The disclosure of material violations of	3			
	finance-related legal and contractual provisions clearly includes violations of the annual appropriated budget, if material, even for funds other than the general fund and major special revenue funds. This disclosure would always be included in the notes to the financial statements. (Comprehensive Implementation Guide, Question 7.93.1))				
T014	<b>Infrastructure - Modified Approach RSI</b> Governments should present the following schedule(s), derived from asset management systems, as required supplementary information (RSI) for all eligible infrastructure assets that are reported using the modified approach (GASB 1400.118; eGAAFR, page 614):	3			
T014a	The assessed condition, performed at least every three years, for at least the three most recent complete condition assessments, indicating the dates of the assessments	3			
T014b	The estimated annual amount calculated at the beginning of the fiscal year to maintain and preserve at (or above) the condition level established and disclosed by the government compared with the amounts actually expensed for each of the past 5 reporting periods	3			
T015	Governments that use the modified approach for infrastructure assets should disclose the following in the notes to RSI (GASB 1400.119; eGAAFR, page 616):	3			
To15a	The basis for the condition measurement and the measurement scale used to assess and report condition. For example, a basis for condition measurement could be distresses found in pavement surfaces. A scale used to assess and report condition could range from zero for a failed pavement to 100 for a pavement in perfect condition.				
T015b	The condition level at which the government intends to preserve its eligible infrastructure assets reported using the modified approach.	3			
T015c	Factors that significantly affect trends in the information reported in the required infrastructure schedules, including any changes in the measurement scale, the basis for condition measurement, or the condition assessment methods used during the periods covered by the schedules should be presented in the notes to RSI.	3			

T015d	If there is a change in the condition level at which the	3		
	government intends to preserve eligible infrastructures			
	assets, an estimate of the effect of the change on the			
	estimated annual amount to maintain and preserve			
	those assets for the current period also should be			
	disclosed in the notes to RSI.			
			I I	
TT	Combining and Individual Fund Statements	ACED	1 1	1
U001	A combining balance sheet should be presented for all	ACFR		
	nonmajor governmental fund types where more than one			
	individual fund of a generic fund type is reported on the			
	face of the fund financial statements. (GASB 2200.208;			
	eGAAFR, page 635)			
U002	A combining statement of revenues, expenditures and	ACFR		
	changes in fund balance should be presented for all			
	nonmajor governmental fund types where more than one			
	individual fund of a generic fund type is reported on the			
	face of the fund financial statements. (GASB 2200.208;			
	eGAAFR, pages 636)	ACED		
U003	A combining statement of net position should be presented	ACFR		
	for all nonmajor enterprise and internal service funds where			
	more than one individual fund of a generic fund type is			
	reported on the face of the fund financial statements.			
	(GASB 2200.208; eGAAFR, pages 636)			
U004	A combining statement of revenues, expenses and changes	ACFR		
	in fund net position should be presented for all nonmajor			
	enterprise and internal service funds where more than one			
	individual fund of a generic fund type is reported on the			
	face of the fund financial statements. (GASB 2200.208;			
	eGAAFR, pages 636)			
U005	A combining statement of cash flows should be presented	ACFR		
0000	for all nonmajor enterprise and internal service funds where			
	more than one individual fund of a generic fund type is			
	reported on the face of the fund financial statements.			
	•			
	(GASB 2200.208; eGAAFR, pages 636)	1.0777		
U006	A combining statement of fiduciary net position should be	ACFR		
	presented for all fiduciary funds where more than one			
	individual fund is reported on the face of the fund financial			
	statements. (GASB 2200.208; eGAAFR, pages 636)			
U007	A combining statement of changes in fiduciary net position	ACFR		
	should be presented for all fiduciary funds where more than			
	one individual fund is reported on the face of the fund			
	financial statements. (GASB 2200.208; eGAAFR, pages 636			
Uoo8	Combining financial statements for nonmajor discretely	ACFR		
0000	presented component units should be included using the	nerk		
	same methodology as combining (and individual fund)			
	0.0			
	statements of the nonmajor funds of the primary			
	government as supplemental information. (GASB			
	2200.209, 2600.108; eGAAFR, pages 636-637)			
U009	Total columns of combining statements of nonmajor	ACFR		
	governmental and enterprise funds and for internal service			
	and fiduciary funds should agree with the appropriate			
	aggregated column in the fund financial statements. (GASB			
	2200.208)			
U010	Combining and individual fund presentations should not	ACFR		
	refer to the notes to the financial statements if they are			
	covered by an in-relation-to opinion from the independent			
	auditor. (eGAAFR, page 638)			
U011	Individual fund budgetary comparison statements should	ACFR		
	be included for nonmajor special revenue funds, debt			
	service funds, and capital project funds in the combining			
	and individual fund section. (eGAAFR, page 645-646)			
	(Note to Reviewer: eGAAFR, page 645 states that the			
	supplementary budgetary comparisons do not have to			
	present the original budget and do not have to be			
	accompanied by a reconciliation between the basis of			
	1 5			
TT	budgeting and GAAP, if the two are different.)	1.000		
U012	Budgetary comparisons included in the combining and	ACFR		
	individual fund section should be described as schedules			
	rather than as statements. (eGAAFR, page 201)		I	
	<b>Report Required for Audits Performed in</b>			
	Accordance With Government Auditing Standards			
V001	The auditor's standard report on internal control over	2		
V001	The auditor's standard report on internal control over financial reporting and on compliance and other matters	2		
V001	financial reporting and on compliance and other matters	2		
V001	financial reporting and on compliance and other matters based on an audit of the financial statements in accordance	2		
V001	financial reporting and on compliance and other matters based on an audit of the financial statements in accordance with Government Auditing Standards should include (AAG-	2		
V001 V001a	financial reporting and on compliance and other matters based on an audit of the financial statements in accordance	2		

		1	
Voo1b	An appropriate addressee.	2	
Voo1c	A statement that the auditor has audited the financial	2	
	statements of the auditee and a reference to the auditor's		
	report on the financial statements (including the title of		
	each statement the financial statements comprise) and a		
	description of any departure from the standard report.		
	The period covered by the report and the date of the		
	auditor's report should be stated.		
	(Note: AAG-GAS 4.82 states that when a group auditor	L	
	refers to the work of a component auditor in the report on		
	an entity's financial statements, the group auditor also		
	should acknowledge the involvement of the component		
	auditor in the report on internal control over financial		
	reporting and compliance and other matters issued as part		
	of the financial statement audit performed in accordance		
	with Government Auditing Standards.)		
Voo1d	A statement that the audit was conducted in accordance	2	
	with GAAS and an identification of the United States of		
	America as the country of origin of those standards (for		
	example, auditing standards generally accepted in the		
	United States of America or U.S. generally accepted		
	auditing standards) and with the standards applicable to		
	financial audits contained in Government Auditing		
	Standards issued by the Comptroller General of the		
	United States.		
V001e	A section with the heading "Internal Control Over	2	
	Financial Reporting."	_	
Voo1f	A statement that in planning and performing the audit of	2	
,0011	the financial statements, the auditor considered the	-	
	entity's internal control over financial reporting (internal		
	5 1 0.		
	control) as a basis for designing audit procedures that		
	are appropriate in the circumstances for the purpose of		
	expressing an opinion on the financial statements, but		
	not for the purpose of expressing an opinion on the		
	effectiveness of the entity's internal control. Accordingly,		
	the auditor does not express an opinion on the		
	effectiveness of the entity's internal control.		
V001g	The definitions of deficiency in internal control,	2	
	significant deficiency, and material weakness.		
Voo1h	If no significant deficiencies or material weaknesses	2	
	have been identified:		
V001h(1)	a statement that the auditor's consideration of	2	
	internal control was for the limited purpose described		
	in the first paragraph of this section and was not		
	designed to identify all deficiencies in internal control		
	that might be material weaknesses or significant		
	deficiencies.		
V001h(2)	a statement that, given the limitations, during the	2	
v00111(2)	audit the auditor did not identify any deficiencies in	2	
	internal control that are considered to be material		
Merila	weaknesses.	-	
V001h(3)	a statement that material weaknesses or significant	2	
	deficiencies in internal control may exist that have		
	not been identified.		
Voo1i	If significant deficiencies have been identified (but none	2	
	are considered to be material weaknesses):		
V001i(1)	a statement that the auditor's consideration of	2	
	internal control was for the limited purpose described		
	in the first paragraph of this section and was not		
	designed to identify all deficiencies in internal control		
	that might be material weaknesses or significant		
	deficiencies, and therefore material weaknesses or		
	significant deficiencies may exist that were not		
	identified.		
V001i(2)	a statement that given these limitations, during the	2	
	audit the auditor did not identify any deficiencies in		
	internal control that were considered to be material		
	weaknesses.		
V001i(3)	a statement that certain deficiencies in internal	2	
(0011(3)	control over financial reporting were identified that	2	
Versite	the auditor considers to be significant deficiencies.		
V001i(4)	a description of the significant deficiencies identified,	1A	
	including the title of the schedule in which the		
	findings are reported. (Alternatively the findings may		
	be listed in this report.)		
Voo1j	If material weaknesses and significant deficiencies have	2	
	been identified:		

V001j(1)	a statement that the auditor's consideration of	2		
	internal control was for the limited purpose described			
	in the preceding paragraph of this section and was			
	not designed to identify all deficiencies in internal			
	control that might be material weaknesses or			
	significant deficiencies and therefore, material			
	weaknesses or significant deficiencies may exist that			
	were not identified.	-		
V001j(2)	a statement that certain deficiencies in internal	2		
	control over financial reporting were identified that the auditor considers to be material weaknesses and			
	significant deficiencies.			
V001j(3)	a description of the material weaknesses, including	1A		
v001j(3)	the title of the schedule in which the findings are			
	reported. (Alternatively the findings may be listed in			
	this report.)			
V001j(4)	a description of the significant deficiencies identified,	1A		
	including the title of the schedule in which the			
	findings are reported. (Alternatively the findings may			
	be listed in this report.)			
V001k	If material weaknesses have been identified:	2		
V001k(1)	a statement that the consideration of internal control	2		
	was for the limited purpose described in the first			
	paragraph of this section and was not designed to			
	identify all deficiencies in internal control that might			
	be weaknesses or significant deficiencies and therefore, material weaknesses or significant			
	deficiencies may exist that were not identified.			
V001k(2)	a statement that the auditor identified certain	2		
(00IR(2)	deficiencies in internal control over financial	-		
	reporting that the auditor considers to be material			
	weaknesses.			
V001k(3)	a description of the material weaknesses, including	1A		
	the title of the schedule in which the findings are			
	reported. (Alternatively the findings may be listed in			
	this report.)			
Vooil	A section with the heading "Compliance and Other	2		
	Matters."			
V001m	A statement that as part of obtaining reasonable	2		
	assurance about whether the entity's financial			
	statements are free from material misstatement, the auditor performed tests of its compliance with certain			
	provisions of laws, regulations, contracts, and grant			
	agreements, noncompliance with which could have a			
	direct and material effect on the financial statements.			
	However, providing an opinion on compliance with			
	those provisions was not an objective of the audit, and			
	accordingly, the auditor does not express such an			
	opinion.			
V001n	If no instances of noncompliance or other matters have	2		
	been identified that are required to be reported, a			
	statement that the results of tests disclosed no instances			
	of noncompliance or other matters that are required to			
	be reported under Government Auditing Standards .			
V0010	If instances of noncompliance or other matters have	1A		
10010	been identified that are required to be reported, a	IA		
	statement that the results of the tests disclosed instances			
	of noncompliance or other matters that are required to			
	be reported under Government Auditing Standards and			
	which are described in the accompanying [include the			
	title of the schedule in which the findings are reported].			
	(Alternatively, the findings may be described in this			
	report.)			
V001q	If material weaknesses, significant deficiencies, or	2		
	reportable instance of noncompliance or other matters			
	are identified, a section with the heading "[Name of			
Voo1r	entity]'s Response to Findings." A statement that the audited entity's response to the	2		
VOOII	findings identified in the audit are described in the	2		
	accompanying [include the title of the schedule in which			
	the findings are reported or "previously" if findings and			
	responses are included in the body of the report]. [Name			
	of Entity]'s response was not subjected to the auditing			
	procedures applied in the audit of the financial			
	statements and, accordingly, the auditor does not			
	express an opinion on it. (AAG_GAS .55)			
V001s	A section with the heading "Purpose of this Report."	2		

Voo1t	A statement that the purpose of the report is solely to	2	
	describe the scope of the testing of internal control and		
	compliance and the result of that testing, and not to		
	provide an opinion on the effectiveness of the entity's		
	internal control or on compliance. This report is an		
	integral part of an audit performed in accordance with		
	Government Auditing Standards in considering the		
	entity's internal control and compliance. Accordingly,		
	this communication is not suitable for any other		
	purpose.		
Vooiu	The manual or printed signature of the auditor's firm.	1A	Call/email CPA before citing and request
			signed copy.
Vooiv	Auditor's city and state.	2	
V001w	The date of the auditor's report. (Because the report on	2	
10010	internal control over financial reporting and on	-	
	compliance and other matters relates to the audit of the		
	financial statements and is based on the GAAS audit		
	procedures performed, it should carry the same date as		
	the auditor's report on the financial statements.)		
V002	The AICPA's Audit Guide: Government Auditing Standards	3	
	and the Uniform Guidance recommends combining into		
	one report the reporting required by Government Auditing		
	Standards on the scope and results of testing of the		
	auditee's internal control over financial reporting and		
	compliance with laws, regulations, provisions of contract or		
	grant agreements and other matters. (AAG-GAS 4.53)		
V003	A Report on Internal Control Over Financial Reporting and	1A	
	on Compliance and Other Matters Based on an Audit of		
	Financial Statements Performed in Accordance with		
	Government Auditing Standards must be submitted to the		
	State Auditor before the audit report can be accepted.		
V004	The Uniform Guidance requires the schedule of findings	2	
	and questioned costs to include all findings, including those		
	required to be reported under Government Auditing		
	Standards. Accordingly, the report on internal control over		
	financial reporting and on compliance and other matters		
	should refer to the schedule of findings and questioned		
	costs, which should describe the findings required to be		
	reported under Government Auditing Standards. (AAG-		
	GAS 13.37)		
	Reports Required by the Uniform Guidance		
W001	Entities expending \$750,000 or more of federal awards in a	1A	
W001	fiscal year are subject to the Uniform Guidance and,	IA	
	therefore, must have a single or program-specific audit.		
	Entities expending awards under only one program may		
	elect to have a program-specific audit if the program's		
	statutes, regulations, or terms and conditions do not require		
	a financial statement audit. Entities that expend less than		
	\$750,000 in a fiscal year in federal awards are exempt from		
	audit requirements in the Uniform Guidance. However,		
	those entities are not exempt from other federal		
	requirements (including those to maintain records)		
	concerning federal awards provided to the entity. (AAG-		
	GAS 5.09) The following information should be included in		
	the audit report or submitted to the State Auditor under		
	separate cover. (AAG-GAS 13.05 – 13.08)		
W001a	Supplementary Schedule of Expenditures of Federal	1A	
	Awards		
W001b	Summary Schedule of Prior Audit Findings	1A	
W001c	Schedule of Findings and Questioned Costs	1A	
Woold	Report on Compliance with Requirements that Could	1A	
Woolu	Have a Direct and Material Effect on Each Major	ш	
	Program and on Internal Control Over Compliance in		
	Accordance with the Uniform Guidance		
	(Note to Reviewer: AAG-GAS, paragraph 5.39 states that		
	the Uniform Guidance requires the auditee to submit a data		
	collection form (SF-SAC) that provides information about		
	the auditee, its federal programs, and the results of the		
	audit. This form is not part of the reporting package. The		
	auditor is also required to complete certain sections of the		
	form and electronically certify an auditor statement		
	provided on the form. Additional guidance on the data		
	collection form and the submission process is included in		
	chapter 13 of the Audit Guide.)		
W001e	Coronavirus State and Local Fiscal Recovery Fund	1A	
110010	(CSLFRF) Alternative Engagement (AICPA GAQC Alert		
	No. 439)		
	100 407/		

	Note: If a local government total award at or below \$10			
	million and less than \$750,000 in other federal			
	expenditures (exclusive of CSLFRF), they can elect to have a			
	CSLFRF Alternative Engagement performed instead of a			
	Single Audit.			
	Schedule of Expenditures of Federal Awards			
	(SEFA)			
W002	The following information should be included in the	2		
	Schedule of Expenditures of Federal Awards (AAG-GAS			
	7.08-7.09):			
W002a	list of individual federal programs by federal agency. For	2		
	a cluster of programs, provide the cluster name, list			
	individual federal programs within the cluster of			
	programs, and provide the applicable federal agency			
	name.			
	Note to Reviewer: AAG-GAS 7.08 footnote 5 states, when a			
	nonfederal entity has incurred expenditures under only one			
	program within a cluster of programs, the name of the			
	cluster of programs is required to be provided on the			
	schedule of expenditures of federal awards, regardless of			
	whether the expenditures were incurred under only one			
	program or multiple programs within the cluster of			
	programs.			
Woo2b	for federal awards received as a subrecipient, the name	2		The identifying number assigned by the pass-
	of the pass-through entity and the identifying number			through entity should be shown on page
	assigned by the pass-through entity			
W002c	the total federal awards expended for each individual	2		Subtotals should be shown on page for the
	federal program and for each cluster			XX.CCC and XX.CCC programs.
Woo2d	the Assistance Listing number or other identifying	2		
	number when the Assistance Listing information is not			
	available			
	(Note to Reviewer: Catalog of Domestic Federal Assistance			
	(CFDA) has been changed to Assistance Listing number)			
W002e	Include the total amount of federal awards expended for	2		
	loan or loan guarantee programs.			
W002f	notes which include: the significant accounting policies	2		
	used in preparing the schedule, the balances of loan and			
	loan guarantee programs outstanding at the end of the			
	audit period, and whether or not the auditee elected to			
	use the 10-percent de minimis indirect cost rate			
	•			
W002g	the total amount provided to subrecipients by pass-	2		
_	through entities from each federal program. (see AAG-			
	GAS, chapter 12 for a further discussion of the audit			
	consideration of federal pass-through awards)			
	(Note to Reviewer: AAG-GAS 12.39 states, in part "if a pass-			
	through entity is unable to identify amounts provided to			
	subrecipients, the auditor should consider whether a			
	significant deficiency or a material weakness in internal			
	control over compliance should be reported. The auditor			
	should also consider whether material noncompliance (for			
	subrecipient monitoring) has occurred which should be			
	reported as an audit finding.)			
Woo2h	the value of federal awards expended in the form of	2		
	noncash assistance, the amount of insurance in effect			
	during the year, and loans or loan guarantees			
	outstanding at year end. This information should be			
	presented either in the schedule or a note to the			
	schedule.			
	(Note to Reviewer: See AAG-GAS 7.20 which states, in part,			
	"in determining the value of total non-cash awards			
	expended for loans and loan guarantees, auditees should			
	include the balances of loans from previous years in the			
	schedule of expenditures of federal awards if the federal			
	government imposes continuing compliance			
	requirements Communication with the federal agency's			
	Office of Inspector General may be appropriate if there is			
	any question about an auditee's determination of whether			
	continuing compliance requirements are significant enough			
	to require inclusion of the balances of prior loans or loan			
	guarantees.")			
	Summary Schedule of Prior Audit Findings			
Woo3	The Summary Schedule of Prior Audit Findings should	2		
	(AAG-GAS 5.34 and 13.51):			
Woo3a	report the status of all audit findings included in the	2		
	prior audit's schedule of findings and questioned costs,			
	including findings relating to the financial statements			
	which are required to be reported in accordance with			
	Government Auditing Standards .			

Woo3b	include audit findings reported in the prior audit's	2		
	summary schedule of prior audit findings, except audit			
	findings that have been corrected or are no longer valid			
W003c	include the reference numbers the auditor assigns to	2		
	audit findings in the schedule of findings and questioned			
	costs. This numbering (or other identification) should			
	include the fiscal year in which the finding initially			
	occurred (AAG-GAS 13.46)			
	Schedule of Findings and Questioned Costs		1 1	
W004	The Uniform Guidance requires the auditor to prepare a	2		
11004	schedule of findings and questioned costs, which should	2		
Mague	include the following three sections (AAG-GAS 13.34): a summary of the auditor's results			
Woo4a		2		
Woo4b	findings related to the financial statements that are	2		
	required to be reported in accordance with Government			
	Auditing Standards			
Woo4c	findings and questioned costs for federal awards	2		
Woo5	The auditor is required to issue a schedule of findings and	2		
	questioned costs for every Uniform Guidance compliance			
	audit, regardless of whether any findings or questioned			
	costs are noted. This is because the Uniform Guidance			
	requires that one section of the schedule summarize the			
	audit results. In a situation in which there are no findings			
	or questioned costs, the auditor should prepare the			
	summary of auditor's results section of the schedule and			
	either omit the other sections or include them, indicating			
	that no matters were reported. (AAG-GAS 13.47)			
	Summary of the Auditor's Results			
W006	The Uniform Guidance requires the schedule of findings	2		
	and questioned costs to contain a summary of the auditor's			
	results, which must include (AAG-GAS 13.35):			
Woo6a	the type of report the auditor issued on the financial	2		The type of audit report issued on the financial
	statements of the auditee (that is, unmodified opinion,			statements should be described as unmodified
	qualified opinion, adverse opinion, or disclaimer of			rather than unqualified on page
	opinion)			1 10
	(Note to Reviewer: Footnote 29 to AAG-GAS, par. 13.35			
	states "as explained in the AICPA Audit and Accounting			
	Guide State and Local Governments, the auditor generally			
	expresses or disclaims an opinion on a government's basic			
	financial statements by providing an opinion or disclaimer			
	of opinion on each opinion unit required to be presented in			
	those financial statements. Therefore, the schedule of			
	findings and questioned costs may need to indicate multiple			
	types of opinions on a government's basic financial			
	statements".)			
Woo6b	where applicable, a statement that significant	2		
	deficiencies or material weaknesses in internal control			
	were disclosed by the audit of the financial statements			
W006c	a statement on whether the audit disclosed any	2		
	noncompliance that is material to the financial			
	statements of the auditee			
Woo6d	where applicable, a statement that significant	2		
	deficiencies or material weaknesses in the internal			
	control over major programs were disclosed by the audit			
W006e	the type of report the auditor issued on compliance for	2		The type of audit report issued on the
	major programs (that is, unmodified opinion, qualified			compliance of major programs should be
	opinion, adverse opinion, or disclaimer of opinion)			described as unmodified rather than
	opinion, adverse opinion, or disclamice of opinion)			unqualified on page
Woo6f	a statement on whether the audit disclosed any audit	2		unquanneu on page
	findings that the auditor is required to report	2		
110001				
mooor			1 1	
	(Note to Reviewer: See also AAG-GAS 13.39.)			
Woo6g	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs (in the case of a	2		
	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on	2		
Woo6g	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on the SEFA is required.)			
	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on the SEFA is required.) the dollar threshold used to distinguish between type A	2		
Woo6g	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on the SEFA is required.) the dollar threshold used to distinguish between type A and type B programs as described in section 2 CFR			
Woo6g	<ul> <li>(Note to Reviewer: See also AAG-GAS 13.39.)         <ul> <li>an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on the SEFA is required.)</li> <li>the dollar threshold used to distinguish between type A and type B programs as described in section 2 CFR 200.518 of the Uniform Guidance.</li> </ul> </li> </ul>			
Woo6g	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on the SEFA is required.) the dollar threshold used to distinguish between type A and type B programs as described in section 2 CFR			
Woo6g Woo6h	<ul> <li>(Note to Reviewer: See also AAG-GAS 13.39.)         <ul> <li>an identification of major programs (in the case of a cluster of programs, only the cluster name as shown on the SEFA is required.)</li> <li>the dollar threshold used to distinguish between type A and type B programs as described in section 2 CFR 200.518 of the Uniform Guidance.</li> </ul> </li> </ul>	2		

W007	AU-C section 265, Communicating Internal Control Related	3		
	Matters Identified in an Audit, precludes an auditor from			
	issuing a written report representing that no significant			
	deficiencies were noted during an audit. Therefore, use of			
	the term "none reported" is recommended in the Schedule			
	of Findings and Questioned Costs to indicate that no			
	significant deficiencies were included in the auditor's report			
	(versus "none", which would imply that there were no			
	significant deficiencies). (AU-C 265.16, AAG-GAS 13.35,			
	footnote 32)			
	100(110)(0.32)			
	Schedule of Findings and Questioned Costs			
Woo8	The Uniform Guidance requires the schedule of findings	2		
	and questioned costs to include a section that presents the	-		
	detail of findings related to the financial statements. This			
	section of the schedule should include all findings related to			
	the audit of the financial statements that are required to be			
	reported by GAAS (generally accepted auditing standards)			
	and Government Auditing Standards in a Uniform			
Wooo	Guidance audit. (AAG-GAS 13.37 to 13.38)	2		
W009	Auditors should place their findings in perspective by	2		
	describing the nature and extent of the issues being reported and the extent of the work performed that resulted			
	in the finding. To give the reader a basis for judging the			
	prevalence and consequences of these findings, auditors			
	should, as appropriate, relate the instances identified to the			
	population or the number of cases examined and quantify			
	the results in terms of dollar value or other measures. If the			
	results cannot be projected, auditors should limit their			
	conclusions appropriately. (GAS, paragraph 6.51; AAG-GAS			
	4.65)			
W010	Government Auditing Standards provides that when	2		
11010	presenting findings such as deficiencies in internal control,	2		
	fraud, noncompliance with provisions of laws, regulations,			
	contracts or grant agreements, or abuse, auditors should			
	develop the elements of the findings to the extent			
	necessary, including findings related to deficiencies from			
	the previous year that have not been remediated. The			
	elements of an audit finding are: criteria, condition, cause,			
	and effect or potential effect. Clearly developed findings			
	assist management or oversight officials of the auditee in			
	understanding the need for taking corrective action and			
	assist auditors in making recommendations for corrective			
	action. If auditors sufficiently develop the elements of a			
	finding, they may provide recommendations for corrective			
	action. (GAS, paragraphs 6.25-6.30 and 6.50-6.52; AAG-			
	GAS 4.58, 4.61, 4.64)			
	010 4.50, 4.01, 4.04)			
W011	When performing an audit in accordance with Government	2		
	Auditing Standards, if the auditor's report discloses			
	deficiencies in internal control, fraud, noncompliance with			
	provisions of laws, regulations, contracts, and grant			
	agreements, or abuse, the auditor should obtain and report			
	the views of responsible officials of the auditee concerning			
	the findings, conclusions, and recommendations, as well as			
	any planned corrective actions. (AAG-GAS 4.67; GAS,			
	paragraph 6.61)			
W012	Audit findings that relate to both the financial statements	2		
	and the federal awards should be reported in both sections			
	of the schedule. However, the reporting in one section of			
	the schedule may be in summary form, with a reference to a			
	detailed reporting in the other section of the schedule. (AAG-			
	GAS 13.35)			
W013	The Uniform Guidance requires the schedule of findings	2		
	and questioned costs to include a section that reports the			
	findings relating to federal awards which should include			
	(AAG-GAS 13.39):			
W013a	significant deficiencies and material weaknesses in the	2		
7.17 A	internal control over major programs			
W013b	material noncompliance with the provisions of laws,	2		
	regulations, contracts, or grant agreements that are			
Wate	related to a major program			
W013c	known questioned costs that are greater than \$25,000	2		
	for a type of compliance requirement for a major			
	program			

W013d					
TT ULSU	known questioned costs when likely questioned costs are	2			
	greater than \$25,000 for a type of compliance				
	requirement for a major program. Although the auditor				
	is not required to report the estimate of the total				
	questioned costs, the auditor should include information				
	to provide proper perspective for judging the prevalence				
	and consequences of the questioned costs				
W013e	known questioned costs that are greater than \$25,000	2			
	for programs that are not audited as major				
W013f	known fraud affecting a federal award, unless such fraud	2			
Ŭ	is otherwise reported as an audit finding in the schedule				
	of findings and questioned costs for federal awards. The				
	Uniform Guidance does not require the auditor to make				
	an additional reporting when the auditor confirms that				
	the fraud was reported outside of the auditor's reports				
	under the direct reporting requirements of Government				
	Auditing Standards				
W013g	significant instances of abuse relating to major programs	2			
W013h	the circumstances concerning why the auditor's report	2			
	on compliance for major programs is other than an				
	unmodified opinion, unless such circumstances are				
	otherwise reported as audit findings in the schedule of				
	findings and questioned costs for federal awards (for				
	example, a scope limitation that is not otherwise				
	reported as a finding)				
W013i	instances where the results of audit follow-up	2			
	procedures disclosed that the summary schedule of prior				
	audit findings prepared by the auditee in accordance				
	with the Uniform Guidance materially misrepresents the				
	status of any prior audit finding				
	Report on Compliance for Each Major Federal				
	Program; Report on Internal Control Over				
	Compliance; and Report on Schedule of				
	Expenditures of Federal Awards Required by the				
	Uniform Guidance with Requirements that Could				
	Have a Direct and Material Effect on Each Major				
	Program and on Internal Control Over Compliance				
	in Accordance with the Uniform Guidance				
			i i	1	
W014	The auditor's standard report on compliance with	2			
W014	requirements that could have a direct and material effect on	2			
W014	requirements that could have a direct and material effect on each major program and on internal control over	2			
W014	requirements that could have a direct and material effect on	2			
W014	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26):	2			
W014 W014a	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance	2			
	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent.				
W014a	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26):	2			
W014a	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the	2			
W014a	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement.	2			
W014a	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b>	2			
Wo14a Wo14b	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major	2 2			
Wo14a Wo14b Wo14c	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program."	2 2			
Wo14a Wo14b	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The ist section of the auditor's report on compliance	2 2 2			
Wo14a Wo14b Wo14c	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a	2 2 2			
Wo14a Wo14b Wo14c	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a heading that includes the word "opinion" and indicates	2 2 2			
Wo14a Wo14b Wo14c	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a heading that includes the word "opinion" and indicates the reporting level pursuant to the governmental audit	2 2 2			
Wo14a Wo14b Wo14c	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a heading that includes the word "opinion" and indicates the reporting level pursuant to the governmental audit requirement.	2 2 2			
Wo14a Wo14b Wo14c Wo14d	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a heading that includes the word "opinion" and indicates the reporting level pursuant to the governmental audit requirement. <b>Opinion</b>	2 2 2 2 2 2			
Wo14a Wo14b Wo14c Wo14d Wo14d	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a heading that includes the word "opinion" and indicates the reporting level pursuant to the governmental audit requirement. <b>Opinion</b> An "Opinion" section which should include:	2 2 2 2 2 2 2 2			
Wo14a Wo14b Wo14c Wo14d	requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance should include (AAG-GAS, paragraph 13.26): A title that includes the word independent. An addressee appropriate for the circumstances of the engagement. <b>Report on Compliance for Each Major Federal</b> <b>Program</b> A section titled "Report on Compliance for Each Major Federal Program." The 1st section of the auditor's report on compliance should include the auditor's opinion and section with a heading that includes the word "opinion" and indicates the reporting level pursuant to the governmental audit requirement. <b>Opinion</b> An "Opinion" section which should include: a statement that the entity's compliance with the types	2 2 2 2 2 2			
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W014e(5)	if instances of noncompliance are noted that result in	2			
	an opinion qualification for one or more major				
	programs, a subheading with an appropriate title (for				
	example, "Qualified Opinion on [Name of Major				
	Federal Program]") that includes the auditor's opinion				
	on whether the entity complied, in all material				
	respects, with the types of compliance requirements				
	identified as subject to audit in the Compliance				
	Supplement that could have a direct and material effect				
	on each of its major federal programs for the [date]				
	year ended.				
	(Note: If instances of noncompliance are noted that result				
	in an opinion qualification on one or more major programs,				
	but there are other major programs receiving an unqualified				
	opinion, the subheading to the opinion paragraph relating				
	to the unqualified opinion(s) (see item g) may be modified				
	to, "Unmodified Opinion on Each of the Other Major				
	Federal Programs" to be more clear about the programs				
	receiving an unqualified opinion.)				
	Basis for Opinion on Each Major Federal			1	
	Program				
W014f	A section titled "Basis for Opinion on Each Major	2		1	
1,0141	Federal Program" which should be placed directly	2			
	following the "Opinion" section and include:				
Wotef(a)					
W014f(1)	a statement that the audit of compliance was	2			
	conducted in accordance with auditing standards				
	generally accepted in the United States of America,				
	the standards applicable to financial audits contained				
	in Government Auditing Standards issued by the				
	Comptroller General of the United States, and the				
	audit requirements of Title 2 U.S. CFR Part 200,				
	Uniform Administrative Requirements, Cost				
	Principles, and Audit Requirements for Federal				
	Awards (Uniform Guidance).				
W014f(2)	a reference to the section of the auditor's report that	2			
	describes the auditor's responsibilities under GAAS,	-			
	GAS and Uniform Guidance.				
W014f(3)	a statement that the auditor is required to be	2			
W0141(3)		2			
	independent of the entity and to meet the auditor's				
	other ethical responsibilities in accordance with the				
	relevant ethical requirements relating to the audit.				
W014f(4)	a statement that the auditor believes that the audit	2			
	evidence the auditor has obtained is sufficient and				
	appropriate to provide a basis for the auditor's				
	opinion on compliance with each major program.				
W014f(5)	a statement that the compliance audit does not	2			
	provide a legal determination of the entity's				
	compliance with the applicable compliance				
	requirements.				
W014f(6)	if instances of non compliance for a major program	2			
	are noted that result in a qualified opinion on a major				
	federal program, modify the subheading "Basis for				
	Opinion on Each Major Federal Program" to "Basis				
	for Qualified Opinion and Unmodified Opinions" and				
	include a subheading titled, "Matters Giving Rise to				
	Qualified Opinion on [Name of Major Federal				
THE COLOR	Program]"				
W014f(6a)	The subheading includes:	2			
W014f(6a.1)	A statement that, as described in the	2			
	accompanying schedule of findings and				
	questioned costs, the entity did not comply with				
	requirements regarding [identify the major federal				
	program and associated finding number(s)				
	matched to the type(s) of compliance				
	requirements.				
W014f(6a.2)	A statement that compliance with such	2			
((uiii))	requirements is necessary, in the auditor's	_			
	opinion, for the entity to comply with the				
	requirements applicable to the program(s).				
	Responsibilities of Management for Compliance	1	 	1	
	Responsionnies of management for compliance				

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Would biology     noncompliance with the applicable compliance with end or error, and error, and evertees an opinion on the entity's compliance with 2     error, and evertees an opinion on the entity's compliance with 2       Would biology     a statement that reasonable assume is a high level of assume biol haves, force and maximum is an observation of the every lance and the every lance and therefore is not a parameter that in andi conducted in every with it entits.     2       Would biology     a statement that reasonable assume and the every lance is a high level or assume that haves, force and and internation compliance with the rest is for of decising material and conducted in every set of the rest.     2       Would biology     a statement that the risk for of decising material and incompliance with the rest is on statement that resulting from from is higher than forth that resulting from from error, as fraud maximized in the result in from error, as fraud maximized in the result in the result in the rest is a statement that individually or in the aggregate, it would influence the popticable compliance requirements is considered material if from fraud is higher program as a statement that individually or in the aggregate, it would influence the popticable compliance with the applicable compliance the individually or in the aggregate, it would influence the poption on the requirements is considered material if from fraud compone with the applicable compliance with the applicable compliance requirements are to the every internation compliance with the unity compliance in a contract with the material if from fraud compone with the applicable compliance is a statement that in performing an audit in contract and matrial contract and in the rest of the every internation control were compliance.     2       Would (s)     a state	W014h(1)		2		
Would (2)     noncompliance with the applicable compliance with 2	W014h(1a)	obtain reasonable assurance about whether material	2		
would be represented out of mud or error, and eror, and error, and error, and eror, and error, and error		noncompliance with the applicable compliance			
wordh(b)     express an opinion on the entity's compliance with the compliance requirements based on the compliance audit.     2       Wordh(2)     as statement that reasonable assurance is a high level of assurance but is not about assurance to an uncompliance with it with CAAS, CAS and the Uniform compliance resulting from from als higher than for that resulting from error, as from any involve collusion, forger, intentional omissions, misrepresentations, or the overright of descript material control.     2       Wordh(2)     a statement that noncompliance with it with.     2       Wordh(3)     a statement that noncompliance with a result.     2       wordh(4)     a statement that noncompliance with the applicable compliance requirements is considered material if there is a substantial hielihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of that, individually or in the aggregate, it would influence the judgment made by a reasonable user of that, individually or in the aggregate, it would influence the judgment made by a reasonable user of that, individually or in the aggregate, it would influence the judgment made by a reasonable user of that, individually or in the aggregate, it would influence the judgment made by a reasonable user of that, individually or in the aggregate, it would influence the udition accordance with CAAS, CAS, and the Uniform Giniance the auditor's responsibilities are to:     2       Wordh(5)     a statement that, in performing an audit in accordance with the CAAS, CAS, and the Uniform Giniance the auditor of metrial noncompliance, whether due to fraud or error, and design and perform audit proceedures responsive to     2       Wordh(5)     otatin at unuderstanding of the					
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W014j(1)	a reference to the schedule of findings and questioned	2		
	costs in which the instances of noncompliance are			
	described, including the reference number(s) of the			
	finding(s).			
W014j(2)	a statement that the auditor's opinion on each major	2		
W014J(2)	federal program is not modified with respect to the	2		
	matters.			
	Report on Internal Control Over Compliance			
W014k	A section heading "Report on Internal Control Over	2		
	Compliance" that includes the following statements and			
	definitions:			
W014k(1)	the definitions of deficiency in internal control over	2		
	compliance, material weakness in internal control			
	over compliance, and significant deficiency in internal			
	control over compliance.			
W014k(2)	a statement that the auditor's consideration of the	2		
	entity's internal control over compliance was for the			
	limited purpose described in the "Auditor's			
	Responsibilities for the Audit of Compliance" section			
	and was not designed to identify all deficiencies in			
	internal control over compliance that might be			
	material weaknesses or significant deficiencies in			
	internal control over compliance.			
Workka		0		
W014k(3)	if no material weaknesses in internal control over	2		
	compliance were identified, a statement that the			
	auditor did not identify any deficiencies in internal			
	control over compliance that are considered to be			
	material weaknesses.			
W014k(4)	a statement that material weaknesses or significant	2		
	deficiencies in internal control over compliance may			
	exist that have not been identified.			
W014k(5)	if significant deficiencies in internal control over	1A		
W014K(5)	compliance were identified, a statement that no	IA		
	-			
	deficiencies in internal control over compliance were			
	identified that are considered to be material			
	weaknesses, however deficiencies in internal control			
	over compliance were identified that are considered			
	to be significant deficiencies, and a description of the			
	significant deficiencies in internal control over			
	compliance or a reference to the accompanying			
	schedule of findings and questioned costs, including			
	the reference number(s) of the finding(s).			
W014k(6)	if material weaknesses in internal control over	1A		
	compliance were identified, a statement that			
	deficiencies in internal control over compliance were			
	identified that are considered to be material			
	weaknesses and a description of the material			
	weaknesses in internal control over compliance or a			
	reference to the accompanying schedule of findings			
	and questioned costs, including the reference			
	number(s) of the finding(s).			
W014k(7)	a statement that the audit was not designed for the			
	purpose of expressing an opinion on the effectiveness			
	of the entity's internal control over compliance and,			
	accordingly, no such opinion is expressed.			
	Guy and r and random			
W014k(8)	a separate paragraph at the end of the section stating	2		
	that the purpose of the report on internal control over	-		
	compliance is solely to describe the scope of our			
	testing of internal control over compliance and the			
	result of that testing based on the requirements of the			
	Uniform Guidance. Accordingly, this report is not			
	suitable for any other purpose.			
W014l	The manual or printed signature of the auditor's firm.	1A		Call/email CPA before citing and request
				signed copy.
W014m	The city and state where the auditor practices.	2		onou copy.
W014n	The date of the auditor's report.	2		
W015	If a separate single audit package is issued, the required	2		
	reporting on the schedule of expenditures of federal awards			
	should be incorporated in the report issued to meet the			
	requirements of the Uniform Guidance. (AAG-GAS 13.28)			

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CSLERF Alternative Engagement is hould be performed in accordance with CAS and ALCPA Attestino Standards (C 2 Still)         Image: Control of C		award.		
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in accordance with GAS and AUCA Attestation Standards       Image: Control of Con	Wolz		1.4	
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X004 X005.1	O.C.G.A. 48-8-121 states that the auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the Schedule of Special Purpose Local Option Sales Tax is presented fairly in all material respects in relation to the financial statements taken as a whole. This requirement is met by the reference to the schedule in the auditor's report on page X. Therefore, the opinion on the Schedule of Special Purpose Local Option Sales tax included on page XX is unnecessary and could be removed. SPLOST proceeds shall be used exclusively for the purpose or purposes specified in the resolution or ordinance calling for imposition of the tax. Such proceeds shall be kept in a separate account from other funds of such county and each qualified municipality receiving proceeds of the sales and use tax and shall not in any manner be commingled with	3 X		According to the note on page 18, there is an interfund balance due from the General Fund to the SPLOST Fund.
Voor e	other funds of such county and each qualified municipality receiving proceeds of the sales and use tax prior to the expenditure. (O.C.G.A. 48-8-121) TSPLOST proceeds shall be used exclusively for the purpose	X		According to the note on page 18, there is an
X005.2	or purposes specified in the resolution or ordinance calling for imposition of the tax. Such proceeds shall be kept in a separate account from other funds of such county and each qualified municipality receiving proceeds of the sales and use tax and shall not in any manner be commingled with other funds of such county and each qualified municipality receiving proceeds of the sales and use tax prior to the expenditure. (O.C.G.A. 48-8-269.5)	Α		According to the note on page 18, there is an interfund balance due from the General Fund to the TSPLOST Fund.
X006	The audit report of a county or consolidated city-county government must include the following for supplemental official income and related expenditures of certain county officers. (Note: The auditor shall verify and test expenditures sufficient to provide assurances that the statement(s) is fairly presented in relation to the financial statements. (O.C.G.A. 36-81-7(c)(c.1)):	X		
Xoo6a	Financial statement(s) prepared in conformity with generally accepted governmental accounting principles, providing a detailed account of the supplemental official income and related expenditures of each county officer listed in Article IX, Section I, Paragraph III(a) of the Constitution, provided that such county officer is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.	Х		
	(Note to reviewer: "Supplemental official income" is defined as: all funds from any source other than funds appropriated by a county or consolidated government that an individual or his or her office derives from performing duties that are within his or her official capacity as a county officer.)			
Xoo6b	The auditor's report on the financial statements shall include an opinion of the performing auditor with respect to the financial statement(s) provided for in this subsection, in addition to an explanation of any qualifications or disclaimers contained in the opinion, shall also disclose, in accordance with generally accepted government auditing standards, any apparent material violation of state or local law discovered during the audit of the supplemental official income of such county officers.	X		

X007	For counties and municipalities levying and collecting a hotel/motel tax in accordance with the provisions of O.C.G.A. 48-13-51, the determination as to whether a county or municipality has complied with the expenditure requirements of this Code section should be prominently reflected in the audit required under Code section 36-81-7 and shall disclose (i) the amount of funds expended or contractually committed for expenditure as provided within the Code section during the fiscal year; and (ii) the amount of tax receipts under this Code section during such fiscal year, and (iii) expenditures as a percentage of tax receipts. A county or municipality contractually expending funds to meet the expenditure requirements of this Code section shall require the contracting party to provide audit verification that the contracting party makes use of such funds in conformity with the requirements of the Code section. If the audit required by Code Section 36-81-7 identifies noncompliance with the applicable expenditure requirements of this code section, such noncompliance shall be reported in accordance with paragraph (2) of subsection (c) of Code Section 36-81-7. (O.C.G.A. 48-13-51(a)(9)(B))	X		
X008	(Note to Reviewer: Further guidance can be found on the Department of Community Affairs website.) For counties and municipalities levying and collecting an excise tax on rental motor vehicles in accordance with the provisions of O.C.G.A. 48-13-93, as a part of the audit report required under Code section 36-81-7, the auditor should include, in a separate schedule, a report of the revenues and expenditures pertaining to the tax. (O.C.G.A. 48-13-96)	X		
X009	Each grant of state funds to a recipient local government from the Governor's Emergency Fund or from a special project appropriation is conditioned upon the receipt by the state auditor of a properly completed Grant Certification Form. The Grant Certification Form requires certification by the local government and by the local government auditor (auditor certification is required only on grant awards exceeding \$5,000) that the grant funds were used solely for the express purpose or purposes for which the grant was made. The Grant Certification Form must be filed with the State Auditor in conjunction with the annual audit required under O.C.G.A. 36-81-7 for each year in which the grant funds are expended or remain unexpended by the local government. Failure to comply results in forfeiture of the grant and return to the state of any grant funds received by the local government. (O.C.G.A. 36-81- 8.1)	X		
X010	8.1) Any local government collecting or expending any 9-1-1 charges or wireless enhanced 9-1-1 charges in any fiscal year beginning on or after July 1, 2005, shall document the amount of funds collected and expended from such charges. Any local government collecting or expending 9-1-1 funds shall certify in their audit, as required under Code Section 36-81-7, that 9-1-1 funds were expended in compliance with the expenditure requirements of this Code section. (O.C.G.A. 46-5-134(m)(1)) (Note: Information on the E-911 certification can be found on our website at https://www.audits2.ga.gov/resources/orgs/local- government/?rcat=technical-assistance )	X		Information on the E-911 certification can be found on our website at: https://www.audits2.ga.gov/resources/orgs/lo cal-government/?rcat=technical-assistance

X011	O.C.G.A. §36-81-3(e) requires local governments to adopt and use the Uniform Chart of Accounts for Local Governments in Georgia (UCOA) established and maintained by the Georgia Department of Community Affairs. The UCOA specifies that the operations of E-911 Centers be accounted for in the Emergency 911 telephone fund, a special revenue fund, unless a government's E-911 program is integrated within its telecommunications activity, in which case E-911 must be accounted for within the Telecommunications fund, an enterprise fund. Furthermore, O.C.G.A. §46-5-134 identifies allowable expenditures of E-911 revenue collections. Based upon our review of the audited financial statements and/or the Annual Report of E-911 Collections and Expenditures, the following noncompliance with the above referenced Code sections was noted:	X	(Note that this finding is included in this correspondence as required by O.C.G.A. §36-81- 7, which also requires a corrective action plan be submitted. Please be advised that O.C.G.A. §46-5-134(m)(2) provides that "Any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Such liability may be established in judicial proceedings by any aggrieved party. The noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service suppliers abating the imposition of the 9-1-1 charges and wireless enhanced 9-1-1 charges until such abatement equals the total amount of the rebate.")
X012	According to the information provided on the E-911 report, E-911 funds are being transferred to the General Fund. All revenues and expenditures related to operating an E-911 Center should be accounted for in the E-911 Fund.	Х	
X012	In 2011, the General Assembly passed two bills that revised the E-911 reporting requirements. House Bill 280 modified the allowable uses of E-911 funds received. Under Senate Bill 156, there is no requirement to submit local government auditor certification that funds were expended in compliance with the expenditure requirements of O.C.G.A. §46-5-134. In addition, there is no requirement to report the amount of E-911 funds collected. The new Certification of 911 Expenditures template is available on the Local Government Audit and Accounting Resource Library page of the Department's website.	3	
	Entity Determination		
Y001	The Georgia Department of Audits and Accounts has determined that the following entity(ies) should be reported as follows within the financial statements of the local government: (Note to Reviewer: The basis for conclusions on entity determinations can be found within the Local Government Section of the Department of Audits and Accounts web site -	2	
Yoo1a	www.audits.ga.gov) City Business Improvement District - part of primary	2	
	government County Board of Health - discretely presented		
Yoo1b	component unit	2	
Y001c	Downtown Development Authority - discretely presented component unit	2	
Yoo1d	Housing Authority - related organization (note disclosure only)	2	
Z	Other Common Recommendations		
Z001	2010 Senate Bill 296 changed the name of the "Office of Treasury and Fiscal Services" to the "Office of State Treasurer". See page	3	
Z002	When disclosing the details of the property tax calendar, the levy date is typically shown as the date that the millage rate is set or established. See page	3	
Zoo3	Is set of established. See page 2008 House Bill 1216 changed Regional Development Centers to Regional Commissions. The note on pages 34 and 35 should reference the Regional Commission.	3	
Z004	The term "capital assets" should be used on pages and	3	
Z005	rather than the term "fixed assets". The type of audit report issued should be described as	3	
Z006	unmodified rather than unqualified on page The term "restricted" should be used on page rather	3	
Z007	than the term "reserved". With the implementation of GASBS 65, the note on page XX	3	
	should no longer state that bond issuance costs are reported as deferred charges and amortized over the term of the related debt.		
Zoo8	The amounts of net position shown on page do not agree with the amounts reported on page and the prior year.	3	

Z009	The carrying amount of cash disclosed on page _ does not agree with the amount reported on page	3		
Z010	The description of Georgia Fund 1 on page 38 should be updated for recent changes in the Fund.	3		Additional information regarding Georgia Fund 1 can be found on page 83 of the State of Georgia's 20XX Annual Comprehensive Financial Report.