			NT. 1	1	
			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
	Cover			,	
A001	The report cover should indicate the name of the	3			
	government and the state in which it is located. (GAAFR,				
A	page 591)	_			
A002	The report cover should indicate the period covered (e.g. "for the fiscal year ended month, date, year). (GAAFR, page	3			
	591)				
A003	If the government preparing the ACFR is a component unit	3			
	of another government, the cover should identify the	o o			
	primary government. (GAAFR, page 591)				
A004	If the report is identified as a "Annual Comprehensive	2			
	Financial Report," it should contain the required				
	introductory and statistical sections. (GASB 2200.105) (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				
	sections, the report should not be identified as a ACFR.)				
A005	The ACFR of a governmental entity should contain: (GASB	ACFR1			
	2200.105)	4 CEP			
Aoo5a	Table of contents Letter(s) of transmittal	ACFR1 ACFR1			
Aoo5b Aoo6	The following statistical tables should be included in the	ACFR1	<u> </u>		
11300	Annual Comprehensive Financial Report (ACFR) unless	1101101			
	clearly inapplicable in the circumstances: (GASB 2200.105,				
	2800.105)				
Aoo6a	Financial Trends	ACFR1			
A006a(1)	Net position by component, last ten fiscal years Changes in net position, last ten fiscal years	ACFR1 ACFR1			
A006a(2) A006a(3)	Fund balances, governmental funds, last ten fiscal	ACFR1			
A000a(3)	vears	ACFRI			
A006a(4)	Changes in fund balances, governmental funds, last	ACFR1			
	ten fiscal years				
Aoo6b	Revenue Capacity	ACFR1			
A006b(1)	Assessed value and actual value of taxable property,	ACFR1			
A006b(2)	last ten fiscal years Direct and overlapping property tax rates, last ten	ACFR1			
A000b(2)	fiscal years	ACFKI			
A006b(3)	Principal property tax payers, current year and nine	ACFR1			
	years ago				
A006b(4)	Property tax levies and collections, last ten fiscal	ACFR1			
A = = C :	years	A CERT.			
A006c A006c(1)	Debt Capacity Direct and Overlapping Debt	ACFR1 ACFR1			
A006c(1)	Ratios of outstanding debt by type, last ten fiscal	ACFR1			
	years				
A006c(3)	Ratios of general bonded debt outstanding, last ten	ACFR1			
	fiscal years				
A006c(4)	Legal debt margin information, last ten fiscal years	ACFR1			
A006c(5) A006d	Pledged-revenue coverage, last ten fiscal years Demographic and Economic Information	ACFR1 ACFR1			
A006d(1)	Demographic and economic statistics, last ten fiscal	ACFR1			
	years				
A006d(2)	Principal employers, current year and nine years ago	ACFR1			
	Occupies Informati	A CEPT	<u> </u>		
A006e A006e(1)	Operating Information Full-time equivalent city government employees by	ACFR1 ACFR1			
A000e(1)	function/program, last ten fiscal years	ACFKI			
A006e(2)	Operating indicators by function/program, last ten	ACFR1			
	fiscal years				
A006e(3)	Capital asset statistics by function/program, last ten	ACFR1			
	fiscal years				
A007	Table of Contents The report should contain a table of contents. (GASB	ACFR		1	
A00/	2200.105; GAAFR, page 591)	ACFK			
Aoo8	The table of contents should list the auditor's report	ACFR			
	(opinion of an independent public accounting firm) as the				
	first item in the financial section of the report. (GASB				
4	2200.105; GAAFR, pages 594)	ACER			
A009	The table of contents should subdivide the financial section between 1) management's discussion and analysis (MD&A),	ACFR			
	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; GAAFR, page 591 and 594)				

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			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
A010	The table of contents should identify each statement and schedule by its full title. (GAAFR, page 591)	3			
A011	The table of contents should indicate the page number	3			
11011	reference for each statement and schedule. If statements	3			
	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. (GAAFR, page				
	591) Auditor's Report				
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 OCGA Sections 43-3-16 and 43-3-17. (OCGA 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/.)				
B002	The introductory paragraph of the auditor's report should	2			The introductory paragraph should reference
	refer to the audit of the financial statements of each opinion				the aggregate remaining fund information as
	unit, even though some of those opinion units do not have				an opinion unit.
	distinct or separate financial statements. (AAG-SLV 14.14)				
	(Note to reviewer: AAG-SLV 14.103, Example A-1 illustrates				
	the following for the introductory paragraph of the auditors				
	report to meet this requirement: "We have audited the				
	accompanying financial statements of the governmental				
	activities, the business-type activities, the aggregate				
	discretely presented component units, each major fund, and				
	the aggregate remaining fund information of the City of Example, Any State, as of and for the year ended June 30,				
	20X1, and the related notes to the financial statements,				
	which collectively comprise the city's basic financial				
	statements as listed in the table of contents.")				
					m 12
Boo3	State law requires that audits of local governments be conducted in accordance with generally accepted	1A			The audit report does not state the audit was performed in accordance with generally
	government audit standards. (OCGA 36-81-7; GAS 4.18;				accepted government audit standards. The
	AAG-GAS 4.49)				language which should be included in the
					report is specified in AAG-GAS 4.49.
	(Note to reviewer: This item should be noted if one or more of the standards required has not been referenced in the				
	auditor's report.)				
Boo4	The auditor's report on the basic financial statements	2			
	should include (AAG-GAS 4.48; AU-C 700.2341):				
Boo4a	a title that includes the word independent.	2			
Boo4b	an addressee as required by the circumstances of the engagement.	2			
Boo4c	when applicable, a section with the heading "Report on	2			
	the Financial Statements" (this heading should be used				
	when the report contains a separate section on other				
Poord	reporting responsibilities).				
B004d B004d(1)	an introductory paragraph that should: identify the entity whose financial statements have	2 2			
_ = = 74(1)	been audited;				
B004d(2)	state that the financial statements have been audited;	2			
Poor-J(a)	identify the title of each -t-t				
B004d(3)	identify the title of each statement that the financial statements comprise;	2			
Boo4d(4)	specify the date or period covered by each financial	2			
	statement that the financial statements comprise.				
Boo4e	a section with the heading "Management's	2			
Boo4f	Responsibility for the Financial Statements." a statement that management is responsible for the	2			
20041	preparation and fair presentation of the financial	_			
	statements in accordance with accounting principles				
	generally accepted in the United States of America; this				
	includes 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.				
Boo4g	a section with the heading "Auditor's Responsibility."	2			
Boo4h	a statement that the responsibility of the auditor is to	2			
	express an opinion on the financial statements based on				
	the audit.				

Normal N				Note or		
Item Number Company					Mark with	
Item Nome Nome: AAC-SIV 2.1.9 states that the auditor's responsibility is to express opinions on the financial state of the state of t			Significance			Additional Information from Reviewer when
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Information."			_			

			Note or page #	Mark with	
Item Number	TA	Significance	(Section S	"X" if Incorrect	Additional Information from Reviewer when
item Number	(Note: The caption provided in this illustration is one way an auditor could title the section. Alternatively, the auditor could title it "Supplementary and Other Information," "Supplementary Information," or "Accompanying Information.")	Level	Only)	Incorrect	<u>Applicable</u>
Boo4s	a description of the other reporting responsibilities, one example of which is reporting on supplementary information.	2			
Boo4t	a section with the heading "Other Reporting Required by Government Auditing Standards ."	2			
Boo4u	a statement that the auditor has issued a report dated [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.	2			
B004v	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 on internal control over financial reporting or on compliance.	2			
Boo4w	a statement that the report is an integral part of an audit performed in accordance with <i>Government Auditing</i> Standards in considering the entity's internal control over financial reporting and compliance.	2			
Boo4x	the signature of the auditor (manual or printed) and the date of the auditor's report.	1A			Call/email CPA before citing and request signed copy.
B004y	the auditor's address (city and state). The auditor's standard report on a government's basic	2 2			The opinion paragraph should include the
B005	financial statements should state that the financial statements present fairly, in all material respects, the financial position, changes in financial position, and, where applicable, cash flows of each opinion unit in those financial statements in conformity with GAAP. (AAG-SLV 14.12)				aggregate remaining fund information as an opinion unit.
	(Note to reviewer: AAG-SLV 14.103, Example A-1 illustrates the following for the opinion paragraph of the auditors report to meet this requirement: "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Example, Any State, as of June 30, 20X1, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.")				
B006	Year-to-year changes in major funds should not be considered a change in accounting principles affecting consistency, and thus no modification to the auditor's report is needed. (AAG-SLV 14.52)	2			
B007	The omission of required supplementary information (RSI) or the presentation of RSI in a manner that does not meet the prescribed guidelines established by generally accepted accounting principles does not affect the auditor's conclusion regarding the fair presentation of the basic financial statements. (AAG-SLV 14.66) (Note: AAG-SLV 14.71, footnote 21, states that if the	2			
	(Note: AAG-SLV 14.71, footnote 21, states that if the government chooses to present required budgetary comparison information as a basic financial statement and presents only part of the required information, the omission constitutes a departure from GAAP in the basic financial statements that the auditor should consider in evaluating his or her opinions on the opinion units for which budgetary presentations are required but not made.)				
Boo8	If the required budgetary comparison information is presented as a basic financial statement, the opinion paragraph should refer to the budgetary comparisons for those funds. (AAG-SLV 14.21)	2			

Item Number	Itam	Significance Level	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when
Boo9	The auditor's report on the financial statements should 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 and 4.88, Example 4-1)	2 2	Only)	Incorrect	Applicable
B010	When the group engagement partner decides to refer to the 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. (AU-C 600.28; AAG-SLV 14.36)	2			
	(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.)				
B011	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 before 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," "Adverse 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 14.25-14.35)	2			
B012	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 include a basis of modification paragraph 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 14.32-14.35)	2			

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	<u>Applicable</u>
B013	The auditor should include an other-matter paragraph in	2			
	the auditor's report on the financial statements to refer to				
	the required supplementary information, <i>Emphasis-of-</i> <i>Matter Paragraphs and Other-Matter Paragraphs in the</i>				
	Independent Auditor's Report. The other-matter				
	paragraph should include language to explain the following				
	circumstance(s), as applicable (AAG-SLV 14.68; AU-C				
	730.07):				
Во13а	The required supplementary information is included,	2			
	and the auditor has applied the procedures in paragraph				
Bo13b	.05 of this section. The required supplementary information is omitted.	2			
B0130	Some required supplementary information is officed.	2			
20130	and some is presented in accordance with the prescribed	_			
	guidelines.				
Bo13d	The auditor has identified material departures from the	2			
	prescribed guidelines.				
В013е	The auditor is unable to complete the procedures in	2			
Bo13f	paragraph .05 of this section. The auditor has unresolved doubts about whether the	2			
20101	required supplementary information is presented in	_			
	accordance with prescribed guidelines.				
	(Note to reviewer: AAG-SLV 14.103 includes an example				
D-	format of the explanatory paragraph.)				
B014	If the entity has presented all or some of the required	2			
	supplementary information, the other-matter paragraph should include the following element(s): (AU-C 730.08;				
	AAG-SLV 14.69)				
B014a	A statement that [identify the applicable financial	2			
	reporting framework (for example, 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				
Bo14b	A statement that such information, although not a part	2			
	of the basic financial statements, is required by [identify				
	designated accounting standards setter], 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				
	operational, economic, or historical context				
B014c	If the auditor is able to complete the procedures in	2			
	paragraph .05,				
B014c(1)	a statement that the auditor has applied certain	2			
	limited procedures to the required supplementary				
	information 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				
B014c(2)	a statement that the auditor does not express an	2			
_ = - + - (=)	opinion or provide any assurance on the information	_			
	because the limited procedures do not provide the				
	auditor with sufficient evidence to express an opinion				
Postd	or provide any assurance				
Bo14d	If the auditor is unable to complete the procedures in paragraph .05,	2			
B014d(1)	a statement that the auditor was unable to apply	2			
1.(-)	certain limited procedures to the required				
	supplementary information in accordance with				
	auditing standards generally accepted in the United				
Poted(a)	States because [state the reasons] a statement that the auditor does not express an				
B014d(2)	a statement that the auditor does not express an opinion or provide any assurance on the information	2			
	opinion of provide any assurance on the information				
B014e	If some of the required supplementary information is	2			
	omitted,				
				1	

			Mata an	1	
		g: :@	Note or page #	Mark with	
Item Number	Itom	Significance Level	(Section S Only)	Incorrect	Additional Information from Reviewer when Applicable
B014e(1)	a statement that management has omitted	2	Omy	Incorrect	Аррисавие
	[description of the missing required supplementary				
	information] that [identify the applicable financial				
	reporting framework (for example, accounting				
	principles generally accepted in the United States of				
	America)] require to be presented to supplement the basic financial statements				
B014e(2)	a statement that such missing information, although	2			
20140(2)	not a part of the basic financial statements, is	_			
	required by [identify designated accounting standards				
	setter], 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				
B014e(3)	a statement that the auditor's opinion on the basic	2			
2 - 1 - (3)	financial statements is not affected by the missing				
	information				
Bo14f	If the measurement or presentation of the required	2			
	supplementary information departs materially from the				
	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 the				
	applicable financial reporting framework]				
B014g	If the auditor has unresolved doubts about whether the	2			
	required supplementary information is measured or presented in accordance with prescribed guidelines, a				
	statement that although the 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 required				
	supplementary information for it to be presented in				
	accordance with guidelines established by [identify designated accounting standards setter]				
B015	When the entity presents the supplementary information	2			
	with the financial statements, the auditor should report on				
	the supplementary information in either (a) an other-				
	matter paragraph, Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's				
	Report, or (b) in a separate report on the supplementary				
	information. The other-matter paragraph or separate				
	report should include the following element(s) (AAG-SLV				
	14.77; AU-C 725.09):				
B015a	A statement that the audit was conducted for the purpose of forming an opinion on the financial	2			
	statements as a whole				
Bo15b	A statement that the supplementary information is	2			
	presented for purposes of additional analysis and is not a				
Post	required part of the financial statements	•			
В015с	A statement that the supplementary information is the responsibility of management and was derived from, and	2			
	relates directly to, the underlying accounting and other				
	records used to prepare the financial statements				
Bo15d	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				
Во15е	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				

Item Number B015f	Item If the auditor issues a qualified opinion on the financial	Significance Level 2	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
-0-	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 statements as a whole	-			
	(Note to reviewer: AAG-SLV 14.103 includes an example format of the explanatory paragraph.)				
B016	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 opinion, the auditor should clearly indicate in the auditor's report the	2			
	character of the auditor's work, if any, and the degree of responsibility the auditor is taking. (AU-C 700.4447)				
B017	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			
Во18	When the entity presents the schedule of expenditures of federal awards with the financial statements, reporting using an other-matter paragraph is applicable when the schedule of expenditures of federal awards is reported on in the auditor's report on the financial statements. The following element(s) should be included in the other-matter paragraph or separate report (AAG-GAS 13.11):	2			
B018a	A statement that the audit was conducted for the purpose of forming an opinion on the financial statements as a whole	2			
Bo18b	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			
Во18с	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			
B018d	A statement that the schedule of expenditures of federal 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	2			
B018e	If the auditor issues an unmodified opinion on the 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 financial statements as a whole. (Note to Reviewer: If the schedule of expenditures of	2			
	federal awards is not presented with the financial statements, consult AAG-GAS, par. 13.12 and 13.19.) Management's Discussion & Analysis (MD&A)				

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
C001	The basic financial statements should be preceded by	3			
	Management's Discussion and Analysis (MD&A), which is	Ü			
	required supplementary information (RSI). (GASB				
	2200.106; GAAFR, page 567)				
C002	The financial section should begin with the independent	3			
	auditor's report on the financial statement audit. (GAAFR,				
	page 594)				
Coo ₃	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; GAAFR, page 568)				
	F(
C004	Management's Discussion and Analysis (MD&A) should	3			
	contain condensed financial information derived from	_			
	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; GAAFR,				
C0040	pages 568-569): Total assets, distinguishing between capital and other	0			
C004a	assets assets	3			
Coo4b	Total deferred outflows of resources	3			
C004c	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 Total revenues	3			
Coo4h Coo4i	Program expenses, at a minimum by function	3			
C004i	Total expenses	3			
Coo4k	Excess (deficiency) before contributions to term and	3			
200411	permanent endowments or permanent fund principal,	3			
	special and extraordinary items, and transfers.				
Coo4l	Contributions (to term or permanent endowments or	3			
	permanent fund principal)				
Coo4m	Special and extraordinary items	3			
Coo4n	Transfers	3			
C0040	Change in net position	3			
C004p C005	Ending net position Whenever comparative financial statements are presented,	3			
6005	MD&A needs to provide three years of comparative data.	3			
	(GAAFR, page 569)				
Coo6	Management's Discussion and Analysis (MD&A) should	3			
	include an analysis of the government's overall financial	<u> </u>			
	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; GAAFR, page 569)				
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; GAAFR, page 569)				
	- 11111 to 1100 (01100 2200.109, 01111 K, page 909)				
	(Note to reviewer: The government does not have to				
	present condensed financial information for the funds, just				
	a summary analysis. See GASB 2200.907)				

	<u></u>		Note or		
			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Coo8	Management's Discussion and Analysis (MD&A) should	3	,	İ	
	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; GAAFR, page 570)				
	(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;				
Cooo	GAAFR, page 570)) Management's Discussion and Analysis (MD&A) should	0			
C009	include a description of significant capital asset and long-	3			
	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				
	financing of planned facilities or services. (GASB 2200.109;				
	GAAFR, page 570)				
	(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;				
	GAAFR, page 570))				
C010	Management's Discussion and Analysis (MD&A) should	3			
2010	refer readers to the notes to the financial statements for	3			
	more detail on capital asset and long-term debt activity.				
	(GASB 2200, Footnote 9; GAAFR, page 570)				
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; GAAFR, page 570):				
C011a	Significant changes in the assessed condition of eligible	3			
00114	infrastructure assets from previous condition	5			
	assessments				
Co11b	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				
	assets compared with the actual amounts spent during the current period.				
C012	Information that does not address the required elements of	3			
0012	Management's Discussion and Analysis (MD&A) should not	3			
	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	3			
	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; GAAFR, page 571)				
C014	Management's Discussion and Analysis (MD&A) should	3			
	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 2200.109; GAAFR, page 571)				
	(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.)				
Co15	The description of currently known facts, decisions or	3			
	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; GAAFR, page 571)				
	Basic Financial Statements – General		·	1	
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			Note or		
		Significance	page # (Section S		Additional Information from Reviewer when
Item Number Doo1	Item Reports required for compliance with federal Single Audit	Level 3	Only)	Incorrect	<u>Applicable</u>
	Act or with provisions of the Official Code of Georgia	5			
	Annotated should be placed following the introductory, financial, and statistical information, as applicable.				
	(GAAFR, page 600, footnote 32)				
D002	Each basic financial statement should contain a reference to the notes to the financial statements. (GAAFR, page 596)	3			
Doon	Governmental entities, including governmental external	2			
D003	investment pools (other than 2a7-like pools), should report	2			
	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.				
	•				
	Investments not measured at fair value include, money market investments, 2a7-like external investment pools,				
	investments in life insurance contracts, common stock				
	meeting the criteria for applying the equity method, unallocated insurance contracts, and synthetic guaranteed				
	investment contracts. (GASB I50.108126; GAAFR, pages				
D004	537-538) If the government has multiple <i>major</i> discretely presented	2			
	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; GAAFR, pages 83-84)				
D005	The traditional distinction between operating transfers and residual equity transfers has been discontinued. Therefore	2			
	all transfers should be recognized as transfers on the basic				
	financial statements. (GASB 1800.102, GASBS 34, paragraph 88, 410, and 420)				
D006	The basic financial statements have replaced the general purpose financial statements. Therefore, the term "general	2			
	purpose 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)				
D007	Under the pre-GASBS 34 financial reporting model, certain	2			
	columnar headings were labeled "memorandum only" to indicate that they were not GAAP presentations and not				
	equivalent to a consolidated presentation. The primary				
	reporting issue addressed by that requirement - combined financial statements with different measurement focuses				
	and bases of accounting for different columns - does not				
	exist in the government wide financial statements. Therefore, total column headings on any financial				
	statements prepared in accordance with GASBS 34 should				
	not be labeled "memorandum only". (GASB 2200.112, .162, .165; GASBS 34, paragraph 304)				
Doo8	OCGA 36-81-7 requires an annual audit of the financial	X			According to the auditor's opinion, the
	affairs and transactions of all funds and activities of the local government for each fiscal year of the local				financial statements are not in conformity with generally accepted accounting principles.
	government. The audit report must contain financial				
	statements prepared in conformity with generally accepted governmental accounting principles.				
D009	GASB Statement 63 is effective for financial statements for periods beginning after December 15, 2011. All references	2			
	to "net assets" should be replaced by "net position". (GASB				
	Statement 63)				
E001	Government-Wide Financial Statements Government-wide financial statements should be presented	1A			
	using the economic resources measurement focus and the				
	accrual basis of accounting. (GASB 1600.103; GAAFR, pages 63, 101 and 295)				
•				· · · · · · · · · · · · · · · · · · ·	

			Note or	1	
Item Number	Itom	Significance Level	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
E002	Separate rows and columns should be used to distinguish	2	Only)	meorrect	пррисави
2002	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; GAAFR, pages 62				
	and 298)				
	(Note to reviewer: See Comprehensive Implementation				
Food	Guide, Question 7.7.4 for additional guidance.) The government-wide financial statements should report				
E003	information about the overall government without	2			
	displaying individual funds or fund types. (GASB 2200.110)				
	displaying marvidual rands of rand types. (6715B 2250.110)				
E004	The government-wide financial statements should present a	2			
	total column for the primary government. (GASB 2200.112,				
	GAAFR, page 299)				
Eoo5	All internal balances (payables and receivables between	2			
	governmental activities and business-type activities) must				
	be eliminated from the total primary government column of the Statement of Net Position. (GASB 2200.152, GAAFR,				
	page 299)				
Eoo6	Discretely presented component units should be presented	2			
2000	in separate column(s) to the right of the total column for the				
	primary government in the government-wide financial				
	statements. (GASB 2200.110, .142; .910; GAAFR, page 299)				
Eoo7	The reporting entity's government-wide financial	2			
	statements should display information about the reporting				
	government as a whole, using separate rows and columns to distinguish between the total primary government and its				
	discretely presented component units. (GASB 2100.110;				
	Comprehensive Implementation Guide, Question 7.7.3)				
Eoo8	The government-wide financial statements should not	2			
	include information about fiduciary activities, including				
	fiduciary component units. (GASB 2200.110; GAAFR, pages				
Face	62 and 295)				
E009	Resource flows (except those that affect the statement of financial position only) between a primary government and	2			
	its discretely presented component units should be reported				
	as if they were external transactions- that is, as revenues				
	and expenses. (GASB 2200.155; GAAFR, pages 53 and 86-				
	87)				
-	Government-Wide Statement of Net Position		1	1	
F001	The basic financial statements should include a government-	1A			
	wide Statement of Net Position. (GASB 2200.102, .105, .110;				
F002	GAAFR, pages 295-296) The government-wide statement of net position should	2			
1002	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; GAAFR, pages 296-				
	297)				
Foo3	GAAP prescribe two approaches for ordering the	2			
J	presentation of assets and liabilities on the government-				
	wide statement of net position. The preferred approach is				
	to present assets and liabilities in the relative order of their				
	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; GAAFR, pages 297-298)				
F004	If assets and liabilities are presented in their relative order	3			
1004	of their liquidity on the Statement of Net Position, a liability	ی			
	account that has an average maturity of greater than one				
	year must separately report the current and noncurrent				
	portions within that liability account. (GAAFR, page 298.)				

			Note or		
		Significance	page # (Section S		Additional Information from Reviewer when
Item Number Foo5	Item 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; GAAFR, page 96)	Level 2	Only)	Incorrect	<u>Applicable</u>
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			
F007	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; GAAFR, pages 300 and 442)	2			
Foo8	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 1400.140, 141; GAAFR, page 439)	2			
F009	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 1500.103; GAAFR, page 96)	2			
F011	The nature of an OPEB obligation is such that there is no amount that is "due" within one year, and therefore, the amount should be reported as a long-term liability. The OPEB obligation affects the actuarial calculation of future annual required contributions and thus does not represent a liability that is subject to a payment schedule with current and noncurrent installments. If the employer reports a net pension liability under Statement 68, the amount of the net pension liability that is "due" within one year is the amount of benefit payments expected to be paid within one year, net of the pension plan's fiduciary net position available to pay that amount. Therefore, there would be no amount that is "due" within one year unless the pension plan's fiduciary net position is less than the amount of benefit payments expected to be paid within one year. (Comprehensive Implementation Guide, Question 7.22.6)	2			
F012	Amounts that are required to be reported as deferred inflows of resources should be reported in a statement of financial position in a separate section following liabilities. The total for deferred inflows of resources may be added to the total for liabilities to provide subtotals. (GASB 2200.172)	2			
F013	For current refundings and advance refundings resulting in defeasance of debt reported by governmental activities, business-type activities, and proprietary funds, the difference between the reacquisition price and the net carrying amount of the old debt should be reported as a deferred outflow of resources or a deferred inflow of resources and recognized 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. (GASB D20.111 and .113)	2			

			Note or page #	Mark with	
_		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
F014	Prior to the expiration of the lease term, if a change in the provisions of a lease results from a refunding by the lessor	2			
	of tax-exempt debt, including an advance refunding, in				
	which (a) the perceived economic advantages of the				
	refunding are passed through to the lessee and (b) the				
	revised agreement is classified as a capital lease by the				
	lessee, then the lessee should adjust the lease obligation to				
	the present value of the future minimum lease payments under the revised lease. The adjustment of the lease				
	obligation to present value should be made using the				
	effective interest rate applicable to the revised agreement.				
	The resulting difference should be reported as a deferred				
	outflow of resources or a deferred inflow of resources. The				
	deferred outflow of resources or the deferred inflow of resources should be recognized 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,				
F015	Deferred inflows of resources should be reported when	2			
J	resources associated with imposed nonexchange revenue				
	transactions are received or reported as a receivable before				
	(a) the period for which property taxes are levied or (b) the				
	period when resources are required to be used or when use is first permitted for all other imposed nonexchange				
	revenues in which the enabling legislation includes time				
	requirements. (GASB N50.115)				
Fo16	Providers of resources in government-mandated or	2			
	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)				
F017	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	2			
	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)				
F019	Debt issuance costs, except any portion related to prepaid	2			
	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)				
F020	The gain or loss on the sale of property that is accompanied	2			
	by a leaseback of all or any part of the property for all or part of its remaining economic life should be recorded as a				
	deferred inflow of resources or a deferred outflow of				
	resources, respectively, and recognized in a systematic and				
	rational manner over the lease term in proportion to the				
	recognition of the leased asset, if a capital lease, or in				
	proportion to the related gross rental charged to expense/expenditure over the lease term, if an operating				
	lease, subject to the exceptions in paragraphs 242a-242c of				
	Statement 62. (GASB L20.156)				

		Significance	Note or page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
F021		Level 2	Jiny	111011501	пррисшис
F021	Loan origination fees, except any portion related to points,	2			
	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)				
F022	If the loan is held for investment, loan origination fees,	2			
	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.				
F023	Fees received for guaranteeing the funding of mortgage	2			
1023	loans to borrowers, builders, or developers should be	2			
	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				
Pe - :	the loan occurs. (GASBL30.133)				
F024	The use of the term deferred should be limited to items reported as deferred outflows of resources or deferred	2			
	1				
Eco-	inflows of resources. (GASBS 65, ¶31)				
Fo25	The residual amount on the government-wide statement of	2			
	net position should be reported as <i>net position</i> , rather than				
	net assets, proprietary or fiduciary fund balance, or equity.				
Fo26	(GASB 2200.115) Net position represents the difference between all other	2	 		Edit as appropriate. GASB Statement 63 is
F020	elements in a statement of financial position and should be	2			effective for financial statements for periods
	displayed in three components on the government-wide				
					beginning after December 15, 2011. All
	statement of net position: 1) net investment in capital assets, 2) restricted (distinguishing between major				references to "net assets" should be replaced
	, , , , ,				by "net position". Also, one of the components
	categories of restrictions), and 3) unrestricted. (GASB				should be labeled net investment in capital
	2200.117; GAAFR, page 300)				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	9			
102/	resources, the term "Investment in Capital Assets" should	3			
	be used rather than "Net Investment in Capital Assets".				
	(GAAFR, page 303; Comprehensive Implementation Guide,				
	Question 7.23.7)				
			1		

			Note or		
		Significance	page # (Section S	Mark with	Additional Information from Reviewer when
Item Number F028	Item 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; GAAFR, pages 300-301)	Level 2	Only)	Incorrect	Applicable
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.	2			
F030	(Comprehensive Implementation Guide, Question 7.22.9) If debt is capital-related, the amounts of premiums, 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; GAAFR, page 301, footnote 22)	2			
F031	Restricted assets are sometimes set aside to make debt 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; GAAFR, page 304)	2			
F032	The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows 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	2			
F032a	Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of <i>other</i> governments.	2			
Fo32b	Imposed by law through constitutional provisions or 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.)	2			

		Significance	Note or page # (Section S	Mark with	Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Fo33	The unrestricted component of net position is the net	2	,	İ	
	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				
Food	1800.162, 2200.124; GAAFR, page 305)				
Fo34	Amounts reported in the funds as receivable from or payable to fiduciary funds should be included in the	2			
	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)				
	1 10				
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)				
Fo ₃ 6	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. (GAAFR, pages 304-				
	305; Comprehensive Implementation Guide, Question				
	7.24.13)				
Fo37	A liability should be recognized for the net pension liability.	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				
Fo ₃ 8	68, ¶20) Whether pensions are provided through single-employer,	2			
1030	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				
	separately from aggregated pension assets. (GASBS 68,				
F039	¶21) Changes in the net pension liability should be recognized in	2			
- 707	pension expense in the current reporting period except as	_			
	indicated below (GASBS 68, ¶33):				
Fo39a	Each of the following should be recognized in pension	2			
	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			
10394(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.				

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	Applicable
Fo39b	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				
Fo39c	related to pensions. Contributions to the pension plan from the employer	2			
10390	should not be recognized in pension expense.	2			
Fo39d	Contributions to the pension plan from nonemployer	2			
	contributing entities that are not in a special funding				
Fo. 40	situation should be recognized as revenue.				
F040	Contributions to the pension plan from the employer subsequent to the measurement date of the net pension	2			
	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. The net OPEB liability should be measured as the portion of	1A			
	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)				
F043	Changes in the net OPEB liability 10 should be recognized	2			
	in OPEB expense in the current reporting period except as				
F0.400	indicated below: (GASBS 75, ¶43) Each of the following should be recognized in OPEB	2			
F043a	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 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.				

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Fo43b	The difference between projected and actual earnings on	2		İ	
	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.				
Fo43c	Contributions to the OPEB plan from the employer	2			
	should not be recognized in OPEB expense.				
Fo43d	Contributions to the OPEB plan from nonemployer	2			
	contributing entities that are not in a special funding				
For	situation should be recognized as revenue.				
F044	Contributions to the OPEB plan from the employer subsequent to the measurement date of the net OPEB	2			
	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)				
-	Government-Wide Statement of Activities		1	1	
G001	The basic financial statements should include a government-	1A			
	wide Statement of Activities. (GASB 2200.102, .105, .110;				
	GAAFR, pages 295, 305) (Note to reviewer: According to GASB Ut5.104,				
	"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			
	on the government-wide statement of activities. (GASB				
	2200.126 and .142; GAAFR, page 305)				
Goo3	The government-wide statement of activities should present	2			"Intergovernmental" should not be presented
	governmental activities at a minimum at the functional level				as a function of expenses on page
	(i.e., general government, public safety, public works, engineering services, health and sanitation, etc.) (GASB				
	2200.127; GAAFR, page 306)				
G004	The government-wide statement of activities should present	2			
	business-type activities at least by different identifiable	_			
	activities. (GASB 2200.127; GAAFR, page 306)				
	(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			
2300	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; GAAFR, page 307)				
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; GAAFR, page 307)				
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			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
G007	Interest on general long-term liabilities should be	2			
	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; GAAFR, pages 307-				
	308)				
	(Note to reviewer: GAAFR page 308 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). (GAAFR, pages 306-307)				
	(Note to reviewer: This column should net to \$0 in total.)				
G009	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.				
0-1-	(GASB 2200.136; GAAFR, page 310)				CDI OCT (l l
G010	Program-specific grants and contributions include revenues arising from mandatory and voluntary	2			SPLOST funds received from the County 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 invested accumulated resources of a	2			Interest earned in the SPLOST Fund should be
	program are <i>legally restricted</i> to be used for that program,				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 be reported as program revenues. (GASB 2200.139;				
	Comprehensive Implementation Guide, Question 7.39.7)				
	comprehensive implementation outder, quostion 7,09,77				
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; GAAFR, page 313)				
	ATT				
G013	All taxes, even those levied for a specific purpose, are general revenues and should be reported by type of tax (for	2			
	example, sales tax, property tax, franchise tax, and income				
	tax) on the government-wide statement of activities. (GASB				
	2200.140; GAAFR, page 313)				
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; GAAFR, page 311)				
G015	Licenses and permits should be treated as charges for	2			
	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,				
G017	Questions 7.36.1 and 7.36.2; GAAFR, page 309) The government-wide statement of activities should report	2			
G01/	contributions to term and permanent endowments,	2			
	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;				
	GAAFR, pages 313-315)				

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			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Go18	Contributions to term endowments, permanent	3	Olly)	Incorrect	<u>търнешье</u>
	endowments and permanent fund principal should be	3			
	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				
G019	position. (GAAFR, pages 313-315) Only the net amount transferred between governmental and	2			
G019	business-type activities should be reported on the statement	2			
	of activities. (Comprehensive Implementation Guide,				
	Question 7.47.16)				
	(Note to reviewer: GAAFR, page 313 states that the				
	transfers between governmental activities and business-				
	type activities may not appear in the primary government				
	total column.)		<u>L</u>		
G020	Generally, contributed capital assets would be reported as	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. (GAAFR, page 310;				
	Comprehensive Implementation Guide, Question 7.34.7)				
	Comprehensive implementation duide, Question 7.34./)				
G021	Governments should disclose in the notes to financial	2			
0021	statements any significant transactions or other events that	_			
	are either unusual or infrequent but not within the control				
	of management. (GASB 2200.144; GAAFR, page 382)				
G022	A loss resulting from the impairment of a capital asset	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				
	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.				
	(GAAFR, page 308)				
G023	Extraordinary items are transactions or other events that	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; GAAFR, pages 114-115)		L		
	Fund Financial Statements - General				
H001	Interfund receivables and payables in the fund financial	2			
Цесо	statements should be equal. (GASB 1300.120) Lender funds should report interfund loans as interfund				
H002	receivables while borrower funds should report them as	2			
	interfund payables. (GASB 1300.120; AAG-SLV 9.08;				
	GAAFR, page 49)				
Нооз	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				
	clearing account balance that pertains to other funds of the				
	county should not be reported in agency funds. Rather, it				
	should be reported as assets in the appropriate funds.				
	(GASB 2200.200; GAAFR, page 49)				
Hoo4	The fund financial statements should not include a fund	2			
	type other than one of the eleven types normally used by				
	state and local government. (GASB 1300.103)		<u> </u>		

			Note on		
Itam Numb	Itom	Significance Level	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
Item Number H005	Discretely presented component units are included only in 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. (GASB 2200.214; GAAFR, page 82)	Level 2	Only)	Incorrect	Applicable
Ноо6	A combined total column should be presented in the governmental fund financial statements. (GASB 2200.162, .165; GAAFR, page 193)	2			
H007	If aggregation in the summary reconciliation obscures the 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; GAAFR, page 347)	2			
	(Note to reviewer: GAAFR page 347 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 adjustment.)				
Hoo8	The fund reconciliations should be presented at the bottom of the fund financial statements or in an accompanying 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; GAAFR, page 194)	2			
H009	The focus of governmental and proprietary fund financial statements is on <i>major</i> 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, 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) <i>and</i> (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; GAAFR, pages 184, 231)	1A			
	(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 or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
	(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 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; GAAFR, pages 188, 232)				
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				
	statements. The presentation of a separate column is <i>not</i>				
	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; GAAFR, pages 188, 232)				
Ho13	Nonmajor funds should be aggregated and presented in a	2			
5	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)				
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; GAAFR, page 183)	**			
Ho15	Each local government is required to adopt and use the	X			
	<u>Uniform Chart of Accounts for Local Governments in</u> <u>Georgia</u> . The reporting of the following funds is not				
	consistent with the fund type specified in the Uniform				
	Chart of Accounts (OCGA 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)				
Ho16	Each local government is required to adopt and use the	X			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 E-911 Fund and the General Fund. The
	government finances a capital project from multiple				SPLOST fund should be used to report all of
	funding sources and SPLOST is one of the funding sources,				the expenditures related to 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. (OCGA 36-81-3(e))				
H017	removed				
Ho18	When accounting for the transfer of capital and financial	2			
	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)				
			1		

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	Applicable
H019	Special revenue funds are used to account for and report the	2	į -		
	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; GAAFR,				
	pages 40-41) (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.)				
H020	Capital projects funds are used to account for and report	2			
	financial resources that are restricted, committed, or	_			
	assigned to expenditure for capital outlays, including the				
	acquisition or construction of capital facilities and other				
	capital assets. (GASB 1300.106; GAAFR, page 42)				
	(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.)				
H021	Debt service funds are used to account for and report	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; GAAFR, pages 42-43)				
H022	Permanent funds should be used to account for and report	2			
11022	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; GAAFR, page 43) Balance Sheet - Governmental Funds				
Ioo1	The basic financial statements should include a	1A			
1001	governmental fund balance sheet. (GASB 2200.105,.161;	111			
	GAAFR page 183)				
I002	The governmental fund financial statements should be	1A			
	presented using the current financial resources				
	measurement focus and the modified accrual basis of				
	accounting. (GASB 1600 Introduction and 1300.102;				
Ioo3	GAAFR, pages 63 and 101) Assets, deferred outflows of resources, liabilities, deferred	2			
1003	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				
Tear	1300.102, 2200.162)				
I004	Governmental funds focus on <i>current financial resources</i> . Accordingly, only financial assets are properly reported in	2			
	governmental funds. An asset is considered financial if it is				
	a form of <i>cash</i> , an asset that will be <i>converted to cash in</i>				
	the ordinary course of business, inventory (materials or				
	supplies), or a prepayment. (GASB 2200.162; GAAFR,				
	pages 169-170)				
I005	Unmatured long-term indebtedness (the portion of general	2			
	long-term indebtedness that is not yet 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 capital 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; GAAFR, page				
	174)				
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		Significance	Note or page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	<u>Applicable</u>
	(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. (GAAFR,				
	pages 175 and 533)				
I007	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)				
Ioo9	Cubtotals for liabilities and fund balance should be previded	0			
Ioo8	Subtotals for liabilities and fund balance should be provided on the governmental balance sheet. (GASB 2200.915)	3			
	on the governmental balance sheet. (07151 2200.915)				
I009	The difference between assets and liabilities should be	2			
	labeled fund balance . (GASB 2200.162, 1300.102; GAAFR,				
	page 189)				
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				
I012	1800.166; GAAFR, page 189) The amount that should be reported as nonspendable fund	2			
1012	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				
	than restricted. (GASB 1800.167)				
I014	Fund balance should be reported as restricted when	2			
	constraints placed on the use of resources are either: (a)				
	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; GAAFR, 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; GAAFR, pages 190-191)				
I016	Amounts that are constrained by the government's <i>intent</i> to	2			
-320	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; GAAFR, page 191)				
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)				

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		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
I018	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; GAAFR, page 192)				
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; GAAFR, page 192)				
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; GAAFR, page 192)				
I021	A negative residual amount should not be reported for	2			
	restricted, committed, or assigned fund balances in any				
Y	fund. (GASB 1800.179)	_			
I022	Encumbrances should not be displayed on the face of the	2			
	financial statements. (Comprehensive Implementation				
Topo	Guide, Question Z.54.27) For the purposes of reporting fund balance, stabilization	2			
I023	[economic stabilization, revenue stabilization, budgetary	2			
	stabilization, and other similarly intended (including "rainy-				
	day") arrangements] is considered a <i>specific purpose</i> .				
	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 <i>unassigned</i> in the				
	general fund. (GASB 1800.181; GAAFR, pages 190-192)				
	6				
I024	The balance sheet for governmental funds should present a	1A			
	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; GAAFR, page 194)				
I025	The summary reconciliation for the balance sheet for	2			
	governmental funds should include, but is not limited to,				
·	the effects of (GASB 2200.164; GAAFR, page 270):				
Io25a	Reporting capital assets at their historical cost and	2			
	depreciating them instead of reporting capital				
To s =1	acquisitions as expenditures when incurred.	_			
Io25b	Adding general long-term liabilities not due and payable	2			
Ioosa	in the current period Reducing deferred inflows of resources for those	2			
I025c	amounts that were not available to pay current period	_			
	expenditures				
Io25d	Adding internal service fund net position balances	2			
10290	The state of the same net position balances		1	1	

			Note or page #	Mark with	
l		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
	In financial statements prepared using the current financial	2			
	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)				
I027	In financial statements prepared using the current financial	2			
	resources measurement focus and modified accrual basis of	-			
	accounting, a net OPEB liability 13 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, ¶46)				
nant of Davar	nues, Expenditures and Changes in Fund Balances - G	avaunmantal	Funda		
	The basic financial statements should include a statement	1A	runus		
	of revenues, expenditures and changes in fund balances for				
	governmental funds. (GASB 2200.105, .161; GAAFR, page				
	183)				
J002	The statement of revenues, expenditures, and changes in	2			The amount of beginning fund balance shown
	C 11 1 1 11 11 CH C				on page for the General Fund does not
	fund balances should present the following information in				
	the following order: revenues; expenditures; excess				agree with the amount reported in the prior
	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing				agree with the amount reported in the prior year.
	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net				• •
	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing				
	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194)				year.
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and	2			year. SPLOST funds received from the County
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major	2			year. SPLOST funds received from the County should be reported as intergovernmental
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental	2			SPLOST funds received from the County should be reported as intergovernmental revenues on page rather than taxes.
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194)	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194) (Note to reviewer: GAAFR page 194 states that if overall investment income is negative in a given year, it should be	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194) (Note to reviewer: GAAFR page 194 states that if overall	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page
J003	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194) (Note to reviewer: GAAFR page 194 states that if overall investment income is negative in a given year, it should be reported as a "negative revenue," rather than as an expenditure.)	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page
J003 J004	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194) (Note to reviewer: GAAFR page 194 states that if overall investment income is negative in a given year, it should be reported as a "negative revenue," rather than as an expenditure.) Expenditures on the statement of revenues, expenditures	2			splost funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page rather than taxes. SPLOST payments to the Cities should be
J003 J004	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194) (Note to reviewer: GAAFR page 194 states that if overall investment income is negative in a given year, it should be reported as a "negative revenue," rather than as an expenditure.) Expenditures on the statement of revenues, expenditures and changes in fund balances should be classified by				SPLOST funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page rather than taxes. SPLOST payments to the Cities should be classified on page as intergovernmental
J003 J004	the following order: revenues; expenditures; excess (deficiency) of revenues over expenditures; other financing sources and uses; special items; extraordinary items; net changes in fund balance; and fund balance beginning and end of period. (GASB 2200.165; GAAFR, page 194) Revenues on the statement of revenues, expenditure and changes in fund balances should be classified by major source: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous. (GASB 1800.131, 2200.166; GAAFR, page 194) (Note to reviewer: GAAFR page 194 states that if overall investment income is negative in a given year, it should be reported as a "negative revenue," rather than as an expenditure.) Expenditures on the statement of revenues, expenditures and changes in fund balances should be classified by character (current expenditures, capital outlays, debt				SPLOST funds received from the County should be reported as intergovernmental revenues on page rather than taxes. OR TSPLOST proceeds should be reported as intergovernmental revenues on page rather than taxes. SPLOST payments to the Cities should be classified on page as intergovernmental expenditures as a separate character rather
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			page #	Mark with	
		Significance	(Section S	"X" if	Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	Applicable
	(Note to reviewer: GAAFR page 195, footnote 48 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				
J007	and H-2.) The term "expenses" should not be used in connection with	2			
3007	governmental fund types. (GASB 1800.101; GAAFR, page	2			
	100)				
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				
Y	measurement focus. (GASB 1400.153) If a capital lease was initiated during the period, the net	_			
J009	present value of the minimum lease payments should be	2			
	shown as an expenditure and an other financing source on				
	the governmental fund operating statement. (GASB				
	1800.128; GAAFR, page 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; GAAFR,				
	pages 155 and 161)				
J011	Debt <i>proceeds</i> should not be reported as an other financing	2			
	source. GASB Statement 34, paragraph 88, as amended,				
	requires the face amount of long-term debt, rather than the				
	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; GAAFR, pages 155 - 157)				
_					
J012	For governmental funds, if all legal steps have been taken to	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; GAAFR, page 175)				
J013	Revenue anticipation note and tax anticipation note	2			
	proceeds should not be shown as an "other financing				
	source." These notes should only be reflected on the				
	balance sheet of the governmental funds. (GASB B50.102; GAAFR, page 175)				
J014	For current and advance refundings resulting in defeasance	2			
7014	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;				
	GAAFR, pages 473 - 475)				
Jo15	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; GAAFR, page 196)				
	7 - 27 - 7 <u>Frior - 7</u> 27				

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			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
J016	The summary reconciliation for the Statement of Revenues,	2			
	Expenditures, and Changes in Fund Balances should				
	include, but is not limited to, the effects of (GASB 2200.169;				
* /	GAAFR, page 270):		l e		
Jo16a	Reporting revenues on the accrual basis	2			
Jo16b	Reporting annual depreciation expense instead of	2			
Tor(-	expenditures for capital outlays Reporting long-term debt proceeds in the statement of				
Jo16c	net position as liabilities instead of other financing	2			
	sources; also, reporting debt principal payments in the				
	statement of net position as reductions in liabilities				
	instead of expenditures				
Jo16d	Reporting other expenses on the accrual basis	2			
J016e	Adding the net revenue (expense) of internal service	2			
00100	funds	-			
penditures a	nd Changes in Fund Balances - Budget and Actual - Ge	neral and Ma	aior Specia	al 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.)				
	•				
K001	A budgetary comparison statement must be presented for	2			
	the general fund and for each major individual special				
	revenue fund for which an annual budget is legally adopted.				
	(GASB 1100.111, 1100, Footnote 2, 2200.206, 2400.102;				
	GAAFR, page 196)				
K002	OCGA 36-81-3(b) requires an annual balanced budget for	X			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)				
K004	The budgetary comparison statement should present both	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; GAAFR, page 197)				
	(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.)				
K005	Covernments do not have the ention of presenting	0			
1005	Governments do <i>not</i> have the option of presenting budgetary comparisons for other funds (capital projects,	3			
	debt service, nonmajor special revenue funds, etc.) in				
	conjunction with the basic financial statements. (GAAFR,				
	page 196-197)				
Koo6	A separate column on the budgetary comparison statement	3			
	to report the variance between the final budget and actual	5			
	amounts is encouraged, but not required. Governments				
	may also report the variance between original and final				
	budget amounts. (GASB 2200.206, 2400.102; GAAFR, page				
	198)				
Koo7	The variance column on the budgetary statement should not	3			
	be captioned favorable/unfavorable. (GAAFR, page 198)	<u> </u>			
	_				
	(Note: GAAFR, page 198, footnote 66 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; GAAFR, page 198)				
Koo9	When the budgetary comparison is presented as part of the	3			
	basic governmental fund financial statements, it is properly				
	referred to as a statement. (GAAFR, page 197)				
	Proprietary Fund Financial Statements				

			Note or page #	Mark with	
T. N. 1	-	Significance	(Section S	"X" if	Additional Information from Reviewer when
Item Number Loo1	<u>Item</u> Proprietary fund statements should be presented using the	Level 1A	Only)	Incorrect	<u>Applicable</u>
	economic resources measurement focus and the accrual basis of accounting. (GASB 1300.102 and 1600.130; GAAFR,				
	pages 63 and 101)				
L002	Proprietary fund statements should present the financial information for each major enterprise fund in a separate	2			
Loo3	column. (GASB 2200.171; GAAFR, page 232) Nonmajor enterprise funds should be aggregated and	2			
2003	displayed in a single column. (GASB 2200.171; GAAFR, page 232)	_			
Loo4	A combined total column should be presented for all enterprise funds. (GASB 2200.171; GAAFR, page 233)	2			
Loo5	Major fund reporting requirements do not apply to internal service funds. The combined totals for all internal service	2			
	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; GAAFR,				
	page 230)				
Loo6	The government should refrain from using enterprise funds to report activities for which fees and charges are not a	2			
	revenue source. (GASB 1300.109; GAAFR, page 44)				
Loo7	Internal service funds should only be used if the reporting	2			
	government is the predominant participant in the activity.				
	Otherwise, the activity should be reported as an enterprise fund. (GASB 1300.110; GAAFR, page 45)				
Loo8	For municipal solid waste landfills (MSWLF) reported in	2			
	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)				
Loo9	Generally, the amounts reported as net position and	2			
	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 2200.194; GAAFR, pages 234 and 236)				
		- •			
Moo1	tent of Fund Net Position/Balance Sheet - Proprietary The basic financial statements should include a statement	Funds 1A	ı		
141001	of net position for proprietary funds. (A balance sheet	111			
	format may be used). (GASB 2200.105, .170; GAAFR, page				
M002	229) Assets and liabilities should be classified as <i>current</i> and	2			
	long-term on the statement of net position/balance sheet				
	for proprietary funds. (GASB 2200.172; GAAFR, page 230)				
	(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	3			
	current liabilities are properly classified as current assets.	-			
M004	(GAAFR, page 230) Net position/equity should be subdivided into the following	2			GASB Statement 63 is effective for financial
11004	categories, as appropriate: 1) net investment in capital	2			statements for periods beginning after
	assets, 2) restricted (distinguishing between major				December 15, 2011. All references to "net
	categories of restrictions), and 3) unrestricted. (GASB 2200.173; GAAFR, page 234)				assets" should be replaced by "net position". Also, one of the components should be labeled
	2200.1/3, Unni is, page 234)				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
					be investment in capital assets. See page

			Moto on		
		Significance	Note or page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Moo5	Capital contributions should not be displayed as a separate	2		İ	
	component of net position on the statement of net position				
	for proprietary funds. (GASB 2200.173)				
Moo6	Designations of net position should not be reported on the	2			
	face of the proprietary fund financial statements. (GASB				
	2200.173)				
	of Revenues, Expenses, and Changes in Fund Net Posi			,	
N001	The basic financial statements should include a statement	1A			
	of revenues, expenses, and changes in fund net				
	position/equity for proprietary funds. (GASB 2200.105,				
N002	.170; GAAFR, page 229) The proprietary operating statement should distinguish	2			
N002	between operating and nonoperating revenues and	2			
	expenses. (GASB 2200.190; GAAFR, page 235)				
Noo3	Transactions for which cash flows are reported as capital	2			
	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)				
Noo4	The statement of revenues, expenses, and changes in fund net position/equity should present a separate subtotal for	2			
	operating revenues, operating expenses, and operating				
	income . (GASB 2200.190191)				
Noo5	Revenues should be reported by major source on the	2			
0	proprietary fund operating statement. (GASB 2200.190;				
	GAAFR, page 236)				
Noo6	The term "expenditures" should not be used in connection	2			
	with proprietary fund types. (GASB 1800.101; GAAFR, page				
	100)				
Noo7	Revenues from capital contributions and additions to the	2			Capital contributions and transfers should be
	principal of permanent and term endowments, special and extraordinary items, and transfers should be reported				reported separately after nonoperating
	separately, after nonoperating revenues and expenses.				revenues and expenses on page
	(GASB 2200.190)				
Noo8	Capital assets of the general government reassigned to an	2			Capital assets of the governmental activities
	enterprise fund would be shown on the government-wide				reassigned to an enterprise fund would be
	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 business-type
	possible, however, at the fund level, because governmental				activities. However, at the fund level the
	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. (GAAFR, page 52;				
	Comprehensive Implementation Guide, Question 7.74.4)				
	Comprehensive implementation dutie, Question 7.74.4)				
Noo9	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; GAAFR, page 52)				
No10	The Statement of Revenues, Expenses and Changes in Fund	2			The beginning amount of net position shown
	Net Position should provide a reconciliation of the				on page does not agree with the amount
	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)				
	2200.191)			1	

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
No11	For current refundings and advance refundings resulting in	2		ĺ	
	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				
	should be reported as a deduction from or an addition to				
	the new debt liability. (GASB D20.111; GAAFR, pages 471-				
	472)				
No12	Just as governmental funds distinguish revenues from other	3			
	financing sources, governmental funds also distinguish 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. (GAAFR, page				
	155)				
	Statement of Cash Flows - Proprietary Funds Types		1		
O001	The basic financial statements should include a statement of cash flows for proprietary funds. (GASB 2200.105, .170;	1A			
	GAAFR, page 229)				
0002	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				
0	activities. (GASB 2450.112; GAAFR, page 238)				
O003	The direct method of presenting cash flows should be used. (GASB 2200.195, 2450.128; GAAFR, page 211)	1A			
0004	Cash flows from operating activities reported using the	2			
2224	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				
0	(GASB 2450.128; GAAFR, page 238):				
O004a O004b	Cash receipts from customers Cash receipts from interfund services provided	2			
O004b	Other operating cash receipts, if any	2			
O004d	Cash payments to employees for services	2			
O004e	Cash payments to other suppliers of goods or services	2			
Ooo4f	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			
0005	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; GAAFR, page 241)				
	(Note to reviewer: GAAFR, page 237 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				
	equivalent (for example, they may exclude otherwise				
	qualifying items held in a restricted account)." See also				
O006	Comprehensive Implementation Guide, Question 2.12.2) The statement should use a descriptive term such as "cash"	2			
- 5000	or "cash and cash equivalents" rather than the term "funds."	2			
	(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; GAAFR, page 241)				
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; GAAFR, page 238)				
O009	Cash inflows from operating activities include the following	2	<u> </u>		
0009	item(s) (GASB 2450.114):				
	V V V V V V V V V V V V V V V V V V V		_		

			Note or page #	Mark with	
		Significance	(Section S	"X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
O009a	Cash inflows from sales of goods or services, including receipts from collection of accounts receivable and both	2			
	short- and long-term notes receivable from customers				
0 1	arising from those sales.				
O009b O009c	Cash receipts from interfund services provided. Cash receipts from grants for specific activities that are	2			
Oooge	considered to be operating activities of the grantor	_			
	government. (A grant arrangement of this type is				
Ooood	essentially the same as a contract for services.) Cash receipts from interfund reimbursements.	2			
O009a	All other cash receipts that do not result from	2			
	transactions defined as capital and related financing,				
0010	noncapital financing, or investing activities. Cash outflows from operating activities include the	2			
0010	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 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 be operating activities of the grantor government.				
O010e	Cash payments for taxes, duties, fines, and other fees or	2			
0 0	penalties.				
O010f	Cash payments for interfund services used, including payments in lieu of taxes that are payments for, and	2			
	reasonably equivalent in value to, services provided.				
Oo10g	All other cash payments that do not result from	2			
	transactions defined as capital and related financing, noncapital financing, or investing activities.				
O011	Cash flows from operating activities include transactions of	2			
	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; GAAFR,				
0040	page 238)				
O012	The borrowing of money for purposes other than to acquire, construct, or improve capital assets and the repayment of	2			
	amounts borrowed, including interest, should be reported				
	as noncapital financing activities on the Statement of Cash Flows - Proprietary Funds. (GASB 2450.117119; GAAFR,				
	Proprietary Funds. (GASB 2450.117119; GAAFK, pages 238-239)				
O013	Cash receipts of grants or subsidies, except for those	2			
	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 2450.118119; GAAFR, pages 238-239)				
0014	Cash received from other funds, except (1) those amounts	2			
0014	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 2450.118; GAAFR, pages 238-239)				
O015	Cash inflows from noncapital financing activities should include cash received from property and other taxes	2			
	collected for the governmental enterprise and not				
	specifically restricted for capital purposes. (GASB 2450.118;				
	GAAFR, pages 238-239)		1		

			Moto on	1	
			Note or page #	Mark with	
Y1	Th	Significance	(Section S		Additional Information from Reviewer when
Item Number Oo16	Cash paid to other funds, except for interfund services used,	Level 2	Only)	Incorrect	<u>Applicable</u>
0010	should be reported as cash outflows for noncapital	2			
	financing activities on the Combined Statement of Cash				
	Flows - Proprietary Funds. (GASB 2450.119; GAAFR, pages				
	238-239)				
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 2450.120121;				
	GAAFR, page 239)				
Oo18	Receipts from capital grants; contributions to defray the	2			Transfers from the SPLOST Fund should be
	cost of acquiring, constructing, or improving capital assets;				classified as cash inflows from capital and
	receipts from capital asset sales; insurance proceeds from				related financing activities on page
	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 2450.120121; GAAFR, page				
	239)				
O019	Payments, repayments or refundings of amounts borrowed,	2			
	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 -				
	Proprietary Funds. (GASB 2450.120,.122; GAAFR, page				
	239)				
O020	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 2450.124; GAAFR,				
	page 239)				
0021	Disbursements for loans (except program loans) made by	2			
	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				
	2450.125; GAAFR, page 239)				
O022	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 2450.126; GAAFR, pages				
	238-239)				
O023	Principal and interest payments on debt that was issued to	2	[1	
	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 2450.126)				
	Can 110.10 110prictury 1 unds. (01100 2470-1120)				
0024	The portion of a fee (tap fee, system development fee,	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)				
			1		

		Significance	Note or page # (Section S	Mark with	Additional Information from Reviewer who
tem Number	<u>Item</u>	Level	Only)	Incorrect	<u>Applicable</u>
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,				
	Question 2.23.2)				
0026	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 existing capital debt, the				
	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				
	2450.126)				
O027	The Statement of Cash Flows - Proprietary Funds should	2		Ι Π	The amounts of beginning and ending cash
	report net cash provided or used in each of the four				shown on page do not agree with the
	categories, as well as the net effect of those flows on cash				amounts reported in the prior year and on
	and cash equivalents during the period in a manner that				page
	reconciles beginning and ending cash and cash equivalents.				Pu8c
	(GASB 2450.127)				
0000		-			
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			
	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				
	2450.129; GAAFR, page 241)				
O030	Information about all investing, capital, and financing	2			The reassignment of capital assets from th
0030		2			
	activities that affect recognized assets or liabilities but do				SPLOST Fund should be reported as a nor
	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 an asset by entering into a capital				
	lease; and exchanging noncash assets or liabilities for other				
	noncash assets or liabilities. (GASB 2450.132; GAAFR, page				
	241)				
Occar	The net appreciation/depreciation in the value of				
O031		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. (GAAFR, page 241)	<u> </u>			
0032	Cash contributed by developers and other individuals	2			
	specifically to defray the cost of acquiring, constructing, or				
	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)				
	Fiduciary Fund Financial Statements				
	(Note to reviewer, GASB 84 is effective for reporting periods				
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investment trust funds, private-purpose trust funds, and custofial funds. Expended and monogenedable trust funds are required to be reclassified as special revenue and permovere funds and are therefore not repeated in the compensation plans are enterprise funds. (GASB 130:0.022 GASB 130:0.022 GASB 130:0.022 GASB 130:0.022 GASB 130:0.023 and too.0.285 GASB 130:0.024 GASB 130:0.024 GASB 130:0.024 GASB 130:0.024 GASB 130:0.024 GASB 130:0.024 GASB 130:0.025 GASB 130:0.02			1A			
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P003 Educary fund statements should only include those funds that report resources held by a governmental unit in a trustee or agent expectify for others. (GASIS 15,00-102; GAAFR), page 4,50 and 5,51 (Note to reviewer. The growth and an other common to the common of t		economic resources measurement focus and the accrual				
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644)						
V 11)		644)				

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	Applicable
Q005	If only agency funds are presented, the title of the statement	2			
	should be "Statement of Fiduciary Assets and Liabilities"				
	since agency funds do not have net position. (GASB				
	1300.114, 2200.922a) (Note to reviewer: The above citation is only for Pre GASB				
	84 reviews. GASB 84 is effective for reporting periods				
	beginning after December 14, 2019.)				
Q006	The fiduciary fund statement of position must employ the	2			
	net position format. (GASB 2200.197, .919; GAAFR, page				
	262)				
Q007	If a pension trust fund is reported, the difference between	2			
	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 Pe5.118; GAAFR, pages 263 and 645)				
	pensions. (Grada reg.110, Grada R, pages 203 and 043)				
Q008	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; GAAFR,				
Q009	pages 263 and 645) The difference between the external investment pool assets,	2			
Q009	deferred outflows of resources, liabilities, and deferred	2			
	inflows of resources should be captioned <i>net position</i> –				
	amounts held in trust for pool participants on the				
	statement of fiduciary net position. (GASB I50.117; GAAFR,				
	page 263)				
Q010	Assets should equal liabilities in agency funds. (GASB	2			
	2200.199; GAAFR, page 252) (Note to reviewer: The above citation is only for Pre GASB				
	84 reviews. GASB 84 is effective for reporting periods				
	beginning after December 14, 2019.)				
	Statement of Changes in Fiduciary Net Position			1	
Roo1	The basic financial statements should include a statement	1A			
	of changes in fiduciary net position. (GASB 2200.105, .197;				
D	GAAFR, page 261)	_			
R002	The statement of changes in fiduciary net position should be divided into two sections; additions and deductions.	2			
	(GASB 2200.199; GASBS 84, paragraph 23; GAAFR, pages				
	264 and 645)				
Roo3	Agency funds should not be reported in the statement of	2			
	changes in fiduciary net position. (GASB 2200.199; GAAFR,				
	page 263)				
	(Note to reviewer: The above citation is only for Pre GASB				
	84 reviews. Custodial Funds will require a statement of changes in fiduciary net position when GASBS 84 is				
	implemented. GASB 84 is effective for reporting periods				
	beginning after December 14, 2019.)				
Roo4	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 Pe5.119, Po50.123; GAAFR, pages 264 and 645)				
Roo5	Investment expense should be separately displayed in the	2			
2.000	net investment income addition category on the statement	_			
	of changes in fiduciary net position. (GASB Pe5.119,				
	Po50.123; GAAFR, pages 264 and 645)				
	(Note to reviewer: GASB Pe5.123 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.)				
Roo6	Deductions for pension and other postemployment benefit	2			
2.300	trust funds should include separate amounts for 1) benefits	_			
	and refunds paid to plan members and beneficiaries, and 2)				
	total administrative expenses. (GASB Pe5.124, Po50.124;				
	GAAFR, page 645)				
Roo7	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 Pe _{5.126})				
	Notes to Financial Statements				
S001	The basic financial statements should include Notes to the	1A			
	Financial Statements. (GASB 2200.105, 2300.101; GAAFR,				
	pages 323 and 345)]		

			Note or		
Item Number	Itom	Significance Level	page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
S002	Because the notes are an integral part of the financial	Level 2	Ollly)	meorrect	Аррисавие
5002	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;				
	GAAFR, page 324 and 346)				
S003	The Notes to the Financial Statements should be	2			
	incorporated into the financial section as an integral part of				
	the basic financial statements. (GASB 2300.102)				
	Summary of Significant Accounting Policies		i.		
S004	The Notes to the Financial Statements should include a	2			
	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; GAAFR,				
S005	page 324) 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	ACFR			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 2600.121; GAAFR, page 324)				
	(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.)				
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S006	The Notes to the Financial Statements should include information about how the separate financial statements for	2			
	individual component units may be obtained. (GASB				
	2300.106(a)(2), 2600.121; GAAFR, page 325)				
S007	The fiscal year of the component units included in the	2			
ŕ	reporting entity should be consistent from year to year, and				
	changes in fiscal years should be disclosed. (GASB				
	2600.120)				
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 2600.120; GAAFR, page 327)				
S009	If the entity is a component unit of another government, the	2			
5509	notes to the financial statements should identify the	_			
	primary government in whose financial reporting entity it is				
	included and describe its relationship with the primary				
	government. (GASB 2300.107(q), 2600.125)				
S010	The Notes to the Financial Statements should disclose a	2		1	
	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; GAAFR, page 324)				
	implementation Guide, Question 7.04.1; GAAFK, page 324)				
S011	The Notes to the Financial Statements should include a	2			
	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 1300.125 and 2300.106(a)(3); GAAFR,				
	pages 327-328)				
	(Note to reviewer: GASB 1300.125 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.)				

Item Number Item So12 The classification of each major fund by fund type should be disclosed if not otherwise discernible. (GAAFR, pages 327-328) (Note to reviewer: Be sure to identify the fund(s) in reviewer comments.)	rom Reviewer when
The classification of each major fund by fund type should be disclosed if not otherwise discernible. (GAAFR, pages 327-328) (Note to reviewer: Be sure to identify the fund(s) in reviewer comments.)	
disclosed if not otherwise discernible. (GAAFR, pages 327-328) (Note to reviewer: Be sure to identify the fund(s) in reviewer comments.)	
(Note to reviewer: Be sure to identify the fund(s) in reviewer comments.)	
reviewer comments.)	
So13 Governments should disclose in the notes to the financial 2	
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(00); GAAFR, page 328) 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)	
So15 The Notes to the Financial Statements should state that the government-wide financial statements are accounted for on	
the accrual basis. (GASB 2300.106(a)(4), 1600.103;	
GAAFR, page 329)	
So16 The Notes to the Financial Statements should state that 2	
governmental funds employ the current financial resources	
measurement focus. (APB 22 paragraph 12; GASB 1300.102, 2300.901)	
So17 The Notes to the Financial Statements should state that 2	
governmental funds are accounted for on the modified	
accrual basis. (APB 22 paragraph 12; GASB 1300.102,	
2300.901; GAAFR, page 329) So18 The Notes to the Financial Statements should state that 2	
proprietary funds and fiduciary funds employ the economic	
resources measurement focus. (APB 22 paragraph 12;	
GASB 1300.102, 2300.901)	
So19 The Notes to the Financial Statements should state that 2	
proprietary funds and fiduciary funds are accounted for on the accrual basis. (APB 22 paragraph 12; GASB 1300.102,	
2300.901; GAAFR, page 329)	
So20 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	
2300.106(a)(5), 1600.106; GAAFR, page 329)	
So21 The Notes to the Financial Statements should disclose the	
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)	
So22 The Notes to the Financial Statements should disclose the 2	
significant encumbrances by major funds and nonmajor	
funds in the aggregate in conjunction with required	
disclosures about other significant commitments (GASB	
1700.127(c); GAAFR, page 372) Encumbering amounts for specific purposes for which 2	
resources already have been restricted, committed, or	
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 1700.127; GAAFR,	
page 191) So24 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), 2450.108;	
GAAFR, page 331) So25 Generally, only investments with original maturities of 2	
So25 Generally, only investments with original maturities of three months or less meet the definition of cash and cash	
equivalents. (GASB 2450.106; GAAFR, page 237)	
So26 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; GAAFR, page 329)	

	T		NT. 1	I	
			Note or	Mark with	
		Significance	page # (Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
S027	The Notes to the Financial Statements should disclose the	2	Only)	Incorrect	пррисави
5027	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; GAAFR, page 332)				
	7 7 7 7 7 7 8 8 7				
	(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
5025	thresholds, (b) the methods used for estimating historical	-			capitalization should be disclosed including
	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
	governments) whether infrastructure acquired prior to				whether infrastructure acquired prior to
	fiscal years ended after June 30, 1980, are reported and (for				implementation of Statement 34. Option 2:
	phase 3 governments) whether infrastructure acquired prior				2) Capitalization thresholds should be
	to implementation of Statement 34 are reported.				disclosed on page
	(Comprehensive Implementation Guide, Question 7.85.4;				
	GAAFR page 332)				
S029	If the government has elected to use the modified approach	2			
	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);				
S030	GAAFR, page 332) The Notes to the Financial Statements should disclose the	2			
3030	approach to expenditure recognition for prepaids in	2			
	governmental funds (i.e., when purchased or during the				
	benefiting period). (APB 22 paragraph 12; GAAFR, pages				
	149 and 323)				
S031	The Notes to the Financial Statements should disclose the	2			
	valuation basis for investments. (APB 22 paragraph 12;				
	GAAFR, page 352)				
S032	For the various classifications of inventory items, the basis	2			
	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				
	disclosed in the notes to the financial statements. (GASB 2300.106(a)(7), I40.114; GAAFR, page 331)				
S033	The Notes to the Financial Statements should describe the	2			
2000	types of transactions that are reported as program revenues	-			
	on the statement of activities. (GASB 2300.106(a)(9);				
	GAAFR, page 336)				
S034	The Notes to the Financial Statements should disclose the	2			
	government's policy for defining operating and				
	nonoperating revenues and expenses in proprietary funds.				
	(GASB 2200.192 and 2300.106(a)(10), P80.115; GAAFR,				
-	pages 235 and 337)				
So35	The Notes to the Financial Statements should disclose the	2			
	policy for allocating indirect expenses to functions in the				
	Statement of Activities. (GASB 2300.106a(9); GAAFR, page 336)				
S036	The Notes to the Financial Statements should disclose the	2			
5030	government's policy regarding whether to first apply	2			
	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; GAAFR, page 335)				
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); GAAFR, pages 335-336 and 380)				

			Note or		
			page #	Mark with	
		Significance	(Section S	"X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
So ₃₇ a	For <i>committed</i> fund balance: (1) the government's highest level of decision-making authority and (2) the	2			
	formal action that is required to be taken to establish				
	(and modify or rescind) a fund balance commitment				
So ₃₇ b	For assigned fund balance: (1) the body or official	2			
	authorized to assign amounts to a specific purpose and				
	(2) the policy established by the governing body				
So ₃₇ c	pursuant to which that authorization is given For the classification of fund balances: (1) whether the	2			
233/2	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				
00	T(
So38	If nonspendable fund balance is displayed in the aggregate on the face of the balance sheet, amounts for the two	2			
	nonspendable components should be disclosed in the notes				
	to the financial statements. (GASB 1800.185; GAAFR, page				
	380)				
	(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)				
S039	If restricted, committed, or assigned fund balances are	2			
3039	displayed in the aggregate, specific purposes information	2			
	should be disclosed in the notes to the financial statements.				
	(GASB 1800.185; GAAFR, page 380)				
	(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; GAAFR, page 380)				
	(Note to reviewer: See Comprehensive Implementation				
	Guide, Question Z.54.23 for description of the difference				
	between a stabilization arrangement and a minimum fund				
S040a	balance policy.) The authority for establishing stabilization arrangements	2			
20404	(for example, by statute or ordinance)	-			
So4ob	The requirements for additions to the stabilization	2			
90.15	amount The conditions under which stabilization amounts may	-			
S040c	The conditions under which stabilization amounts may be spent	2			
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			
	balance policy (for example, in lieu of separately setting 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); GAAFR, page				
00.45	380)	-			
S042	Balances of deferred outflows of resources and deferred inflows of resources reported in a statement of net position	2			
	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(eee), .130; GAAFR, pages 368 and 380)				
					_

Item Number So43 In some situations, the amount reported for a component position (net investment in capital assets, restrict and unrestricted) may be significantly affected by a transaction that has resulted in recognition of a defer outflow of resources or deferred inflow of resources or deferred inflow of resources and the balance of the reasset or liability is significant, governments should pran explanation of that effect on its net position in the	ed, red If the lated ovide notes	Only)	Incorrect	Applicable
net position (net investment in capital assets, restrict and unrestricted) may be significantly affected by a transaction that has resulted in recognition of a defer outflow of resources or deferred inflow of resources. difference between a deferred outflow of resources or deferred inflow of resources or deferred inflow of resources and the balance of the re asset or liability is significant, governments should pran explanation of that effect on its net position in the	ed, red If the lated ovide notes			
and unrestricted) may be significantly affected by a transaction that has resulted in recognition of a defer outflow of resources or deferred inflow of resources. difference between a deferred outflow of resources or deferred inflow of resources and the balance of the re asset or liability is significant, governments should property an explanation of that effect on its net position in the	red If the lated ovide notes			
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deferred inflow of resources and the balance of the re asset or liability is significant, governments should pr an explanation of that effect on its net position in the	lated ovide notes			
asset or liability is significant, governments should pr an explanation of that effect on its net position in the	ovide notes			
an explanation of that effect on its net position in the	notes			
to the financial statements. (GASB 2300.131; GAAFR	, page			
368 and 380)				
(GASBS 63, ¶36 elaborates "For example, the balance	e of a			
deferred inflow of resources from an up-front payme	ent in			
a service concession arrangement may significantly				
exceed any unspent cash from that payment – especi	ally			
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 no	ot a			
significant difference between the deferred outflow o	f			
resources or deferred inflow of resources and the bal				
of the related assets or liabilities, no disclosure is req	uired.			
For example, deferred outflows of resources of deferr				
inflows of resources related to a hedging derivative				
instrument will often be the same amount as the repo	orted			
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 Conc	epts			
Statement No. 3, Communication Methods in Genera				
Purpose External Financial Resources That Contain				
Financial Statements, the Board believes that an				
explanation of a significant effect on net position				
constitutes 'more detail about or explanations of amo	ounts			
recognized in financial statements' and, therefore, w				
be an appropriate disclosure in the notes to financial				
statements.")				
So44 If the government presents required budgetary compa	arisons 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			
2400.103 and 2400, Footnote 5)				
So45 If the government presents required budgetary compa	arisons 2			
as a basic financial statement, the Notes to the Financial				
Statements should disclose excesses of expenditures of	over			
appropriations in the general fund and annually budg	geted			
major special revenue funds. (GASB 2400.103 and 24	100,			
Footnote 5; GAAFR, pages 330-331; Comprehensive				
Implementation Guide, Question 7.93.1)				
So46 "Legal level of control" means the lowest level of budg				
detail at which a local government's management or b				
officer may not reassign resources without approval of	f the			
governing authority. The legal level of control shall be				
minimum, expenditures for each department for each				
for which a budget is required. This does not preclude				
governing authority of a local government from estable				
a legal level of control at a more detailed level of budg				
control than the minimum required legal level of cont	rol.			
(OCGA 36-81-2(14))				
So47 The Notes to the Financial Statements should disclose				
material violations of finance-related legal and contra				
provisions and actions taken to address such violation				
(GASB 1200.112, 2300.106(h), 2400.104; GAAFR, pag				
Comprehensive Implementation Guide, Question 7.99	3.1)			
(Note to reviewer: According to the Comprehensive	C.1			
Implementation Guide's question 7.93.1, disclosure of				
excess of expenditures over appropriations is required				
any fund, including nonmajor special revenue funds,				
projects funds, or debt service funds, if the overexpen				
constitutes a significant violation of finance-related le	egal			
and contractual provisions.)				
So48 The Notes to the Financial Statements should disclose				
deficit fund balances or net position of individual non	ımajor			
funds. (GASB 2300.106(n); GAAFR, page 348)				

			Mata an	ı	
Item Number	<u>Item</u>	Significance Level	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
	(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 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; GAAFR, page 350)	2			
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 exposed to custodial credit risk, indicate that the balances are uninsured, and explain whether the balances are exposed on the basis of either a, b, or c above. (GASB C20.107; GAAFR, page 350)	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	OCGA 45-8-12(c) requires public funds to be insured or collateralized at 110%.	X			
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	2			
Q	denomination. (GASB C20.108; GAAFR page 350) deleted				
S054 S055	The Notes to the Financial Statements should disclose the investment policies concerning credit risk (including 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 I50.136; Comprehensive Implementation Guide, Questions 1.5.1 through 1.5.5; GAAFR, page 353)	2			
	(Note to reviewer: GAAFR, page 353 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".)				
S056	The Notes to the Financial Statements should briefly describe the types of investments authorized by legal or contractual provisions. (GASB I50.134; Comprehensive Implementation Guide, Questions 1.6.1, 1.7.1 and 1.7.2; GAAFR, page 353)	2			
	(Note to Reviewer: OCGA 36-83-4 identifies authorized investments for local governments. In addition, OCGA 36-82-7 identifies authorized investments for bond proceeds and OCGA 47-20-83 and 84 identifies authorized investments of local government retirement 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".)				

page # Mark with		T		Mata an	1	
The Notes to the Financial Statements should disclose differences in authorized diventment type of investments authorized for different funds, fund types, blended component units offer significantly from those authorized component units offer significantly from those authorized component units and units, or discretely presented component units and units, or discretely presented component units and units, or discretely presented component units are material investment activity, compared with the reporting entity's investment activity, compared with the reporting entity's investment activity, compared with the reporting entity's and the statement of net position after initial recognition (GASB [SOS\$401]). SoS\$401 To the first value investment and the statement of net position after initial recognition (GASB [SOS\$401]). To the first value measurement at the end of the 2 reporting period. SoS\$401 To the present statement of the end of the 2 reporting period. SoS\$401 To the present statement of the end of the 3 period period with the statement of the end of the 2 peragrapsis a period of the statement of the end of the 2 peragrapsis active within the scope of 2 paragrapsis active within the scope of 2 paragra	Item Number	Itam		(Section S	"X" if	Additional Information from Reviewer when
component units differ significantly from those authorized for the primary government, and those funds, fund types, or component units have material investment activity. (GASS 18;0.34; Comprehensive implementation Guide. S0588 (1) S0588 (1		The Notes to the Financial Statements should disclose differences in authorized investment types if the types of investments authorized for different funds, fund types,		Only)	Incorrect	Applicable
compared with the reporting entity's investment activity, (GASS [50.34]; Comprehensive implementation Guide, A government should disclose the following information for a characteristic of net position after initial recognition, (GASS [50.044]) S0584(1) S0584(1) For recurring and nonrecurring fair value measurements: The fair value measurement at the end of the 2 Porticipa period Paragraphs. 1277–139 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) Level 3) A description of the valuation techniques used in the fair value measurement If there has been a change in valuation technique that or have been achange in valuation technique to a relief from royally technique or the use of an additional valuation technique), that change and the reason(s) for making it. S0584(1) S0584(2) The additional disclosures in increasi Entirety Talue Measurements of Investments in Certain Entities That Cox to the Cox of the Cox o		component units differ significantly from those authorized				
Agovernment should disclose the following information for each type of asset or inhality measured a fair value in the statement of net position after initial recognition. (CASB 150.41) SOS\$4(1) For recurring and nonrecurring fair value measurements: The fair value measurement at the end of the 2 reporting period. Except for investments within the scope of paragraphs. 127–130 that are measured at the NAV per share (or its equivalent), the level of the fair value heasurements or received in their entirely (Level 1, Level 2, or Level 2, or Level 3, Level 4, Level 4, Level 2, or Level 4, Level 5, or Level 4, Level 5, or Level 4, Level 5, or Level 4, Level 6, Level 6, Level 6, Level 6, Level 7, Level 7, Level 8, Level 9, or Level 8, Level 9, or Level 8, Level 9, or		component units have material investment activity compared with the reporting entity's investment activity.				
Sog8a(1) Sog8a(1)	S058a	A government should disclose the following information for each type of asset or liability measured at fair value in the	2			
The fair value measurement at the end of the reporting period		I50.141)				
reporting period Except for investments within the scope of 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) So58a(1)(d) So58a(1)(d) If there has been a change in valuation techniques used in the fair value measurement If there has been a change in valuation technique that 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 reason(s) for making it. So58a(2) For nonrecurring fair value measurements: the reason(s) for the measurement Calculate the Net Asset Value (NAV) per Share (or its equivalent), regardless of whether the method of determining fair value in paragraph and its closures 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. So58b A government should disclose information that addresses the nature and risks of the investments and whether the investments are probable of being sold at amounts different from the NAV per share (or its equivalent). To meet that objective, a government should discloses the following information for each type of investment strategies of the investee(s) in that type. So58b(1) The fair value measurement of the investment type at the measurement date and a description of the significant investment strategies of the investee(s) in that type. For each type of investment that includes investments that can never be redeemed with the investees, but a government reviewed sistentions through the liquidation of the underlying assets o						
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) So58a(1)(d) A description of the valuation techniques used in the fair value measurement If there has been a change in valuation technique that has a significant impact on the result (for example, changing from an expected cash flow technique to a relief from rovalty technique or the use of an additional valuation technique, that change and the reason(s) for making it. So58a(2) For nonrecurring fair value measurements: the reason(s) for the measurement. 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. So58b(4) A government should disclose information that addresses the nature and risks of the investments and whether the investments are probable of being sold at amounts different from the NAV per share (or its equivalent). The nature and risks of the investments and whether the 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 information of the significant investment (GASB 150.142) So58b(4) The fair value measurement of the investment type at the measurement date and a description of the significant investment type at the measurement date investment type at the measurement date and a description of the liquidated by the investment that investment type and the liquidation of the underlying assets are expected to be liquidated by the investment to the liquidate		reporting period				
Level 30		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				
fair value measurement If there has been a change in valuation technique that has a significant impact on the result (for example, changing from an expected cash flow technique to a relief from cayalty technique or the use of an additional valuation technique), that change and the reason(s) for making it. So58a(2) For nonrecurring fair value measurements: the reason(s) 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 1.27 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. So58b A government should disclose information that addresses the nature and risks of the investments and whether the 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 150.442) So58b(4) The fair value measurement of the investment year the measurement date and a description of the significant investment strategies of the investments are underlying assets of the investments 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 eladed to that investment type A general description of the terms and conditions upon which a government meet which a government is net funded in the investment to the liquidated by the investees.	S058a(1)(c)	Level 3)	2			
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So58b(2) For each type of investment that includes investments 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 So58b(3) The amount of a government's unfunded commitments related to that investment type A general description of the terms and conditions upon which a government may redeem investments in the type	S058b(1)	the measurement date and a description of the significant investment strategies of the investee(s) in	2			
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which a government may redeem investments in the type		related to that investment type				
	S058b(4)	which a government may redeem investments in the type	2			
So58b(5) The circumstances in which an otherwise redeemable 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)	So ₅ 8b(₅)	investment in the type (or a portion thereof) might not be redeemable (for example, investments subject to a	2			

	T		Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
So58b(6)	For those otherwise redeemable investments in (e) that	2		İ	
	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				
0.01()	been in effect				
So58b(7)	Any other significant restriction on the ability to sell	2			
So58b(8)	investments in the type at the measurement date If a government determines that it is probable that it will	2			
50505(0)	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				
So58b(9)	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				
	required to complete the sale(s).				
So58c	The following investment disclosure(s) should be made in	2			
22300	the Notes to the Financial Statements (GASB I50.144-145;	_			
	GAAFR, pages 352 and 354):				
So58c(1)	the methods and significant assumptions used to	2			
	estimate the fair value of investments, if that fair value is				
	based on other than quoted market prices				
So58c(2)	the policy for determining which investments, if any, are	2			
2 2 4 3	reported at amortized cost				
So58c(3)	for any investments in external investment pools that are	2			
	not SEC-registered, a brief description of any regulatory				
	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				
So58c(4)	any involuntary participation in an external investment	2			
2-00-0(1)	pool	_			
So58c(5)	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.				
90-9-(6)		-			
So58c(6)	any income from investments associated with one fund that is assigned to another fund	2			
So58c(7)	if an entity elects to report realized gains and losses,	2			
50300(/)	disclose:	2			
So58c(7)(a)	the calculation of realized gains and losses is	2			
0(/)(-)	independent of a calculation of the net change in the	_			
	fair value of investments				
So58c(7)(b)	realized gains and losses on investments that had	2			
	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				
Some	the current year If a government is exposed to custodial credit risk for its				
S059	investments evidenced by securities at year end because	2			
	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 I50.138; GAAFR,				
	pages 354-355)				
S060	The Notes to the Financial Statements should disclose the	2			
	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				
	required and the investment is unrated, the disclosure				
	should indicate that fact. (GASB I50.137; GAAFR page 353-				
	354)				
	00 1/	1		1	

Item Number S061	The Notes to the Financial Statements should use one of the 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 I50.140 and .141; GAAFR, pages 358-359)	Significance Level 2	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
S062	The Notes to the Financial Statements should disclose details of the property tax calendar, including lien dates, levy dates, due dates, and collection dates. (GASB P70.108; GAAFR, pages 336-337)	2			
S063	Governments should provide details in the notes to the financial statements when significant components of receivables have been obscured by aggregation. Balances of receivables may also have different liquidity characteristics. Significant receivable balances not expected to be collected within one year of the date of the financial statements should be disclosed. (GASB 2300.107(ee), .125; GAAFR page 366)	2			
S064	The capital asset disclosure in the Notes to the Financial 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; GAAFR, page 366)	2			
S065	Information about major classes of capital assets should be disclosed in the Notes to the Financial Statements. This disclosure should include the following (GASB 2300.118; GAAFR, page 366):	2			
S065a	Beginning- and end-of-year balances (regardless of whether beginning-of-year balances are presented on the face of the government-wide financial statements), with accumulated depreciation presented separately from historical cost.	2			
S065b	Capital acquisitions	2			
S065c	Sales or other dispositions	2			
So65d	Current-period depreciation expense, with disclosure of the amounts charged to each of the functions in the statement of activities. Liabilities *******	2			
S066	Governments should provide details in the notes to the financial statements when significant components of payables have been obscured by aggregation. Balances of payables may also have different liquidity characteristics. Significant payable balances not expected to be paid within one year of the date of the financial statements should be disclosed. (GASB 2300.107(ee), .125; GAAFR page 368)	2			
S067	The Notes to the Financial Statements should disclose debt service requirements to maturity, presenting principal and interest separately for each of the five subsequent fiscal years and in five-year increments thereafter. Interest requirements for variable-rate debt should be determined using the rate in effect at the financial statement date. (GASB 1500.129(a); 2300.106(i); Comprehensive Implementation Guide, Question 7.85.7; GAAFR, page 376)	2			
S068	The terms by which interest rates change for variable-rate debt should be disclosed in the Notes to the Financial Statements. (GASB 1500.129(b); GAAFR, page 376)	2			
S069	The Notes to the Financial Statements should provide a brief description of each individual bond issue and capital lease outstanding as of the end of the reporting period. (GAAFR, page 375)	3			

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
So70	The long-term debt disclosure in the Notes to the Financial	2	Olliy)	meorrect	пррисави
50/0	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 2300.117; GAAFR, page 375)				
Q	The National desired and the last of the l				
S071	The Notes to the Financial Statements should disclose any amount of interest included in the direct expenses in the	2			
	government-wide statement of activities. (GASB 2200.134,				
	2300.107(aa); GAAFR, page 381)				
	(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	creation or continuing existence of a program.)				
S072	The following information with respect to interest cost	2			
	should be disclosed in the notes to the financial statements (GASB 1400.137; GAAFR, page 366):				
S072a	For an accounting period in which no interest cost is	2			
20,24	capitalized, the amount of interest cost incurred and	_			
	charged to expense during the period				
S072b	For an accounting period in which some interest cost is	2			
	capitalized, the total amount of interest cost incurred				
	during the period and the amount thereof that has been				
	capitalized.				
	(Note to reviewer: GASB Statement No. 62, paragraph 553 notes that GASB Statement No. 37 provides that				
	construction-period interest on assets used in the				
	governmental activities should not be capitalized.)				
S073	The following information with respect to capital leases	2			
	should be disclosed in the notes to the lessee's financial				
	statements (GASB L20.126 and .127; GAAFR, page 374):				
So73a	The future minimum payments for each of the five	2			
	subsequent fiscal years and in five-year increments				
Sozob	thereafter The gross amount of assets recorded under capital leases	2			
S073b	as of the date of each set of financial statements	2			
	presented by major classes according to nature or				
	function. This information may be combined with the				
	comparable information for owned assets.				
So73c	The total of minimum sublease rentals to be received in	2			
	the future under noncancelable subleases as of the date				
Sorad	of the latest financial statements presented Total contingent rentals actually incurred for each period	2			
So73d	for which a flows statement is presented.	2			
So73e	Assets recorded under capital leases and the	2			Accumulated amortization and current
	accumulated amortization thereon. Unless the expense	=			amortization expense for assets recorded
	resulting from amortization of assets recorded under				under capital leases should be disclosed on
	capital leases is included with depreciation expense and				page
	the fact that it is so included is disclosed, the				
	amortization expense should be disclosed in the notes to				
So73f	the financial statements. A general description of the lessee's leasing	2	<u> </u>		
30/31	arrangements including, but not limited to, the				
	following:				
S073f(1)	The basis on which contingent rental payments are	2			
	determined				
S073f(2)	The existence and terms of renewal or purchase	2			
Se=ef(=)	options and escalation clauses				
So73f(3)	Restrictions imposed by lease agreements, such as those concerning additional debt and further leasing.	2			
	anose concerning additional dept and further leasing.				
S074	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; GAAFR, pages 375-376):				
Co= 4	Poginning and and of search descriptions of	-			
S074a	Beginning- and end-of-year balances (regardless of whether prior-year data are presented on the face of the	2			
	government-wide financial statements)				
So74b	Increases and decreases (separately presented)	2			
S074c	The portions of each item that are due within one year of	2			
	the statement date				

			Note or		
		Significance	page # (Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
So74d	Which governmental funds typically have been used to liquidate other long-term liabilities (such as compensated absences and pension liabilities) in prior	2			
	years				
S075	Pension obligation bonds have been issued without	X			
	certification from the State Auditor that the bonds comply				
	fully with the provisions of OCGA 36-82-9. (OCGA 36-82-				
	9(b))				
	(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.)				
S076	The Notes to the Financial Statements should disclose	2			
	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; GAAFR, page 374):				
0- 6	A - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				
S076a	A schedule of changes in short-term debt, disclosing beginning- and end-of-year balances, increases, and	2			
	decreases				
So ₇ 6b	The purpose for which the short-term debt was issued.	2			
S077	The governing authority of any county, municipality, or	X			
	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. (OCGA Art. 9,				
	Sec. 5, Para. 5)				
S078	The following information with respect to noncancelable operating leases should be disclosed in the notes to the	2			
	lessee's financial statements (GASB L20.126 and .127;				
	GAAFR, page 374):				
So78a	The future minimum payments for each of the five	2			
	subsequent fiscal years and in five-year increments thereafter				
So ₇ 8b	For operating leases having initial or remaining	2			
,	noncancelable lease terms in excess of one year, the total				
	of minimum rentals to be received in the future under				
	noncancelable subleases as of the date of the latest financial statements presented.				
So78c	For all operating leases, rental expense/expenditure for	2			
ŕ	each period for which a flows statement is presented,				
	with separate amounts for minimum rentals, contingent				
	rentals, and sublease rentals. Rental payments under leases with terms of a month or less that were not				
	renewed need not be included.				
So78d	A general description of the lessee's leasing	2			
	arrangements including, but not limited to, the following:				
S078d(1)	The basis on which contingent rental payments are	2			
	determined				
So78d(2)	The existence and terms of renewal or purchase	2			
So78d(3)	options and escalation clauses Restrictions imposed by lease agreements, such as	2			
55/54(3)	those concerning additional debt and further leasing.	_			
S079	The Notes to the Financial Statements should disclose a	2			
	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.				
	(GASB D30.111; GAAFR, page 378)				
		<u> </u>			

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			Note or	Mark with	
		Significance	page # (Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Item Number	(Note to Reviewer: If the government reports demand	Level	Ollly)	meorrect	Applicable
	bonds, the reviewer should consult GASB D30, especially				
	sections .101 to .106 for explanation of terms used in the				
	above requirement.)				
So80	The Notes to the Financial Statements should disclose, in all	2			
5000	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; GAAFR, page 378)				
S081	If the entity defeased debt through an advanced or current	2			
	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; GAAFR, page 377)				
S082	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; GAAFR, page 377)				
	77 71 8 8777				
So83	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))				
S084	Governments should disclose in the Notes to the Financial	2			
	Statements the following details about interfund transfers				
	reported in the fund financial statements (GASB 2300.127;				
S0940	GAAFR, page 384): Amounts transferred from other funds by individual	2			
S084a	major fund, nonmajor governmental funds in the	2			
	aggregate, nonmajor enterprise funds in the aggregate,				
	internal service funds in the aggregate, and fiduciary				
	fund type				
So84b	A general description of the principal purposes of the	2			
	government's interfund transfers				
S084c	The intended purpose and the amount of significant	2			
	transfers that meet either or both of the following				
	criteria:				
S084c(1)	Do not occur on a routine basis—for example, a	2			
	transfer to a wastewater enterprise fund for the local				
0-0 ()	match of a federal pollution control grant				
S084c(2)	Are inconsistent with the activities of the fund	2			
	making the transfer—for example, a transfer from a capital projects fund to the general fund.				
So85	capital projects fund to the general fund. If the government is a recipient of an endowment, the Notes	2	<u> </u>		
3005	to the Financial Statements should disclose the following	2			
	(GASB 2300.123; GAAFR, page 383):				
So85a	Amounts of net appreciation on investments that are	2			
2000	available for expenditure	-			
So85b	Explanations about how available amounts are reflected	2			
J	in net position				
S085c	The state law governing the ability to spend net	2			
	appreciation				
So85d	The policy for authorizing and spending investment	2			
	income.		<u> </u>		
So86	The Notes to the Financial Statements should include the	2			
	following disclosures relating to conduit debt obligations				
Cooc	(GASB C65.102; GAAFR, page 379):	-			
So86a	a general description of the conduit debt transactions the aggregate amount of all conduit debt obligations	2			
So86b	outstanding at the balance sheet date.	2			
	outstanding at the palatice sheet date.		L	<u> </u>	

		Significance	Note or page # (Section S	Mark with	Additional Information from Reviewer when
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So86c	a clear indication that the issuer has no obligation for the debt beyond the resources provided by related leases	2			
	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				
	GASB C65.101)				
S087	Governments should disclose in the Notes to the Financial Statements the following details about interfund balances	2			
	reported in the fund financial statements (GASB 2300.126;				
	GAAFR, page 381):				
S087a	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				
So87b	The purpose for interfund balances	2			
S087c	Interfund balances that are not expected to be repaid	2			
	within one year from the date of the financial statements.				
So88	If interfund loan repayment is not expected within a	2			
	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; GAAFR,				
	page 50; Comprehensive Implementation Guide, Question				
	7.82.1)				
	Defined Benefit Pension Plans ******		1	1 1	
	(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	2			
	financial statements should include the disclosures required				
	by GASB Statement 68. GASB Statement 68 is effective for financial statements for fiscal years beginning after June 15,				
So89	The total (aggregate for all pensions, whether provided	2			
	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				
S090	in the financial statements. (GASBS 68, ¶37) The information identified in paragraphs 39-45 should be	2			
5090	disclosed for benefits provided through each single-	4			
	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)				
S091	In circumstances in which the employees of a primary	2			
	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) pension plan description				
S092	The following information should be disclosed about the	2	1		
	pension plan through which benefits are provided (GASBS				
	68,¶40):				
S092a	The name of the pension plan, identification of the public employee retirement system or other entity that	2			
	administers the pension plan, and identification of the				
	pension plan as a single-employer or agent pension plan.				
]		

		Significance	Note or page # (Section S	Mark with	Additional Information from Reviewer when
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S092b	A brief description of the benefit terms, including (1) the	2			
	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				
Cooos	should be disclosed. The number of employees covered by the benefit terms,				
S092c	separately identifying numbers of the following:	2			
S092c(1)	Inactive employees (or their beneficiaries) currently	2			
, , ,	receiving benefits				
S092c(2)	Inactive employees entitled to but not yet receiving	2			
0 ()	benefits				
S092c(3)	Active employees. A brief description of contribution requirements,	2			
S092d	including (1) the basis for determining the employer's	2			
	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.				
S092e	Whether the pension plan issues a stand-alone financial	2			
30926	report (or the pension plan is included in the report of a	2			
	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				
S093	Significant assumptions and other inputs used to measure	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)				
	(OLDEO 00, 1141)				
S094	The following information should be disclosed about the	2			
	discount rate (GASBS 68, ¶42):				
S094a	The discount rate applied in the measurement of the	2			
	total pension liability and the change in the discount rate				
S094b	since the prior measurement date, if any Assumptions made about projected cash flows into and	2			
50940	out of the pension plan, such as contributions from the	2			
	employer, nonemployer contributing entities, and				
	employees			<u> </u>	
S094c	The long-term expected rate of return on pension plan	2			
	investments and a brief description of how it was				
	determined, including significant methods and				
S094d	assumptions used for that purpose If the discount rate incorporates a municipal bond rate,	2			
5094u	the municipal bond rate used and the source of that rate	4			
	or that rate used the bourse of that rate				

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
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S094e	The periods of projected benefit payments to which the long-term expected rate of return and, if used, the	2			
	municipal bond rate applied to determine the discount				
	rate				
S094f	The assumed asset allocation of the pension plan's portfolio, the long-term expected real rate of return for	2			
	each major asset class, and whether the expected rates of				
	return are presented as arithmetic or geometric means, if				
~	not otherwise disclosed				
S094g	Measures of the net pension liability calculated using (1) a discount rate that is 1-percentage-point higher than	2			
	that required by paragraph 26 and (2) a discount rate				
	that is 1-percentage-point lower than that required by				
	paragraph 26.				
S095	The pension Plan's Fiduciary Net Position All information required by this and other financial	2			
22,0	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 in the net pension liability				
S096	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.				
So96a	(GASBS 68, ¶44) The beginning balances of the total pension liability, the	2			
20904	pension plan's fiduciary net position, and the net	-			
	pension liability				
So ₉ 6b	The effects during the period of the following items, if applicable, on the balances in subparagraph (a):	2			
So96b(01)	Service cost	2			
S096b(02)	Interest on the total pension liability	2			
So96b(03) So96b(04)	Changes of benefit terms Differences between expected and actual experience	2			
50900(04)	in the measurement of the total pension liability	2			
So96b(05)	Changes of assumptions or other inputs	2			
So96b(06) So96b(07)	Contributions from the employer Contributions from nonemployer contributing	2			
30900(07)	entities	2			
S096b(08)	Contributions from employees	2			
S096b(09)	pension plan net investment income	2	1		
S096b(10)	Benefit payments, including refunds of employee contributions	2			
S096b(11)	pension plan administrative expense	2			
S096b(12)	Other changes, separately identified if individually	2			
S096c	significant. The ending balances of the total pension liability, the	2			
30900	pension plan's fiduciary net position, and the net	4			
	pension liability				
So96d	If the employer has a special funding situation:	2			

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
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So96d(1)	The nonemployer contributing entities' total	2			
	proportionate share of the collective net pension liability				
S096d(2)	The employer's proportionate share of the collective net pension liability.	2			
	In addition to the information required by paragraph 44, the following information should be disclosed, if applicable	2			
S097a	(GASBS 68, ¶45): The measurement date of the net pension liability, the	2			
309/a	date of the actuarial valuation on which the total pension	2			
	liability is based, and, if applicable, the fact that update				
	procedures were used to roll forward the total pension				
~ .	liability to the measurement date				
So97b	If the employer has a special funding situation, the employer's proportion (percentage) of the collective net	2			
	pension liability, the basis on which its proportion was				
	determined, and the change in its proportion since the				
	prior measurement date				
S097c	A brief description of changes of assumptions or other	2			
	inputs that affected measurement of the total pension				
So97d	liability since the prior measurement date A brief description of changes of benefit terms that	2			
509/u	affected measurement of the total pension liability since	_			
	the prior measurement date				
S097e	The amount of benefit payments in the measurement	2			
	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				
So97f	A brief description of the nature of changes between the measurement date of the net pension liability and the	2			
	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				
So97g	The amount of pension expense recognized by the employer in the reporting period	2			
So97h	The employer's balances of deferred outflows of	2			
3,	resources and deferred inflows of resources related to				
	pensions, classified as follows, if applicable:				
S097h(1)	Differences between expected and actual experience	2			
S097h(2)	in the measurement of the total pension liability Changes of assumptions or other inputs	2			
So97h(2)	Net difference between projected and actual earnings	2			
<i>,,</i> (6)	on pension plan investments				
So97h(4)	If the employer has a special funding situation,	2			
	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				
0 1()	contributions (paragraph 87)				
So97h(5)	The employer's contributions to the pension plan subsequent to the measurement date of the net	2			
	pension liability				
S097i	A schedule presenting the following:	2			
S097i(1)	For each of the subsequent five years, and in the	2			
	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				
S097i(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				
	pension liability				
S097i(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 pension liability				
	Havility	<u> </u>	1		

			Note or		
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		Significance	(Section S		Additional Information from Reviewer when
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S097j	The amount of revenue recognized for the support	2			
	provided by nonemployer contributing entities (see				
	paragraphs 33d and 90), if any.				
S098	RSI—all single and agent employers The required supplementary information identified in	0			
	subparagraphs (a)-(d), as applicable, should be presented	3			
	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,				
	¶46)				
So98a	A 10-year schedule of changes in the net pension liability	3			
	that separately presents the information required by				
So98b	paragraph 44 for each year. A 10-year schedule presenting the following for each	3			
50900	vear:	3			
S098b(1)	If the employer does not have a special funding	3			
	situation:	_			
S098b(1)(a)	The total pension liability	3			
So ₉ 8b(1)(b)	The pension plan's fiduciary net position	3			
So98b(1)(c)	The net pension liability The pension plan's fiduciary net position as a	3			
S098b(1)(d)	percentage of the total pension liability	3			
So98b(1)(e)	The covered-employee payroll	3			
So ₉ 8b(1)(f)	The net pension liability as a percentage of	3			
	covered-employee payroll.	_			
S098b(2)	If the employer has a special funding situation,	3			
	information about the collective net pension liability:				
So98b(2)(a)	The total pension liability				
S098b(2)(a) S098b(2)(b)	The pension plan's fiduciary net position	3			
So98b(2)(c)	The collective net pension liability	3			
So98b(2)(d)	The nonemployer contributing entities' total	3			
	proportionate share (amount) of the collective net				
	pension liability				
So98b(2)(e)	The employer's proportionate share (amount) of the collective net pension liability	3			
Sog8b(2)(f)	The covered-employee payroll	3			
So98b(2)(g)	The employer's proportionate share (amount) of	3			
)(-)(8)	the collective net pension liability as a percentage	3			
	of covered-employee payroll				
So98b(2)(h)	The pension plan's fiduciary net position as a	3			
00	percentage of the total pension liability.		<u> </u>		
S098c	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:				
S098c(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				
00-0-(-)	individual employer to the pension plan.	_			
S098c(2)	The amount of contributions recognized by the	3			
	pension plan in relation to the actuarially determined 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				
0000-(-)	current receivables.				
S098c(3)	The difference between the actuarially determined contribution of the employer and the amount of	3			
	contribution of the employer and the amount of contributions recognized by the pension plan in				
	relation to the actuarially determined contribution of				
	relation to the actuariany determined contribution of				
	the employer. The covered-employee payroll.				

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Item Number Item Song-Se(5) The amount of contributions recognized by the pension plan in relation to the actuarially determined covered employer part of the pension plan in relation to the actuarially determined covered employer part of the employer are statutorily or contractually established, as 10-year schedule presenting the following for each years Song-Se(4) The statutorily or contractually required employer contribution contributions about the pension plan. Song-Se(4) The statutorily or contractually required employer contributions about the pension plan. Song-Se(5) The amount of contributions of spension plan in relation to the statutorily or contractually required contributions about the pension plan in relation to the statutorily or contractually required employer contributions of pension plan in relation to the statutorily or contractually required employer contributions expension plan in relation to the statutorily or contractually required employer contributions expension plan in relation to the statutorily or contractually required employer or contractually required employer or contractually required employer or contractually required employer or contractually required employer or contractually required employer contribution and the amount of contributions and in the employer's fiscal year resulting from actual contributions and in the employer's fiscal year resulting from actual contributions and in the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributions and the employer's fiscal year resulting from actual contributi			Significance		Additional Information from Reviewer when
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contribution of the employer as a percentage of covered-employer payroll. If an actuarially determined contribution is not calculated and the cuntribution requirements of the employer are statutorily or contractually required employer. Soo8d(1) The statutorily or contractually required employer contribution. Properting the following for each year: Soo8d(2) The statutorily or contractually required employer contributions should exclude amounts, if any to speared in finance specific liabilities of the individual employer to the statutorily or contractually required contributions should exclude entrothetions recognized by the 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 employer's fiscal year resulting from actual contributions recognized by the pension plan in relation to the statutorily or contractually required employer contributions recognized by the pension plan as current receivables. Soo8d(3) The difference between the statutorily or contributions recognized by the pension plan and contributions recognized by the pension plan and contributions recognized by the pension plan required employer contribution or contribution and the amount of contributions recognized by the pension plan relation to the statutorily or contractually required employer contributions. Soo8d(4) The covered employer posterion is a percentage of the pension plan in relation to the statutorily or contractually required employer contributions as a percentage of the pension plan in relation to the statutorily or contractually required employer contributions as a percentage of the pension plan in relation to the statutorily or contractually required employer contributions as a percentage of the pension plan in relation to the statutorily or contractually required employer contributions as a percentage of the pension plan in relation to the statutorily or contractually required employer	So98c(5)		3		
Sop84(1) The statutorily of contribution is not calculated and the contribution requirements of the more properties of the contribution requirements of the contribution requirements of the contribution requirements of the contribution of contribution of con		1 1			
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pension plan as a single-employer, agent, or cost-sharing pension plan. Stoob The number of participating employers (if the pension plan is a multiple-employer pension plan) and the number of nonemployer contributing entities, if any. Stooc Information regarding the pension plan's board and its composition (for example, the number of trustees by source of selection or the types of constituency or credentials applicable to selection).					
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Stoob The number of participating employers (if the pension plan is a multiple-employer pension plan) and the number of nonemployer contributing entities, if any. Stooc Information regarding the pension plan's board and its composition (for example, the number of trustees by source of selection or the types of constituency or credentials applicable to selection).					
plan is a multiple-employer pension plan) and the number of nonemployer contributing entities, if any. S100c Information regarding the pension plan's board and its composition (for example, the number of trustees by source of selection or the types of constituency or credentials applicable to selection).	S100b		2		
number of nonemployer contributing entities, if any. Information regarding the pension plan's board and its composition (for example, the number of trustees by source of selection or the types of constituency or credentials applicable to selection).					
composition (for example, the number of trustees by source of selection or the types of constituency or credentials applicable to selection).					
source of selection or the types of constituency or credentials applicable to selection).	S100c		2		
credentials applicable to selection).					
Cream Classes of the members exceed and the number of plan					
NUMBER OF DISTRIBUTION OF STREET AND THE DOMINER OF DISTRIBUTION OF THE STREET OF THE	S100d	credentials applicable to selection). Classes of plan members covered and the number of plan	2		
members, separately identifying numbers of the	51000		2		
following:					
S100d(1) Inactive plan members (or their beneficiaries) 2	S100d(1)	Inactive plan members (or their beneficiaries)	2		
currently receiving benefits		currently receiving benefits			

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number S100d(2)	Item Inactive plan members entitled to but not yet	Level 2	Only)	Incorrect	<u>Applicable</u>
3100u(2)	receiving benefits	2			
S100d(3)	Active plan members. If the pension plan is closed to	2			
Q	new entrants, that fact should be disclosed.	_			
S100e	The authority under which benefit terms are established or may be amended and the types of benefits provided	2			
	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).				
	cost-or-nving adjustments (ad noc COLAS).				
S100f	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).				
S100g	Investment policies, including:	2			
S100g S100g(1)	Procedures and authority for establishing and	2			
	amending investment policy decisions				
S100g(2)	Policies pertaining to asset allocation	2			
S100g(3)	Description of significant investment policy changes during the reporting period.	2			
S100h	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.				
S100i	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.				
S100j	The annual money-weighted rate of return on pension	2			
5555	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.				
S100k	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				
S100l	reporting period. Allocated insurance contracts excluded from pension				
31001	plan assets:	2			
S100l(1)	The amount reported in benefit payments in the	2			
	current period that is attributable to the purchase of				
Stock(a)	allocated insurance contracts A brief description of the pensions for which allocated				
S100l(2)	insurance contracts were purchased in the current	2			
	period		<u> </u>		
S100l(3)	The fact that the obligation for the payment of	2			
	benefits covered by allocated insurance contracts has been transferred to one or more insurance				
	companies.				
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		Note or page #	Mark with	
		Dage #	Mark with	
	Significance			Additional Information from Reviewer when
<u>n</u>	Level	Only)	Incorrect	<u>Applicable</u>
- *	2			
would be available for existing pensions or for pension				
plan administration:				
1 0	2			
The purposes for and conditions under which the	2			
reserves are required or permitted to be used				
	2			
individual member account within the pension plan				
while continuing to provide services to the employer and				
to be paid a salary:				
pursuant to the DROP.	2			
gle-employers plans should disclose the following	2			
ormation for each defined benefit pension plan. All				
	2			
nonemployer contributing entities to plan members for	-			
benefits provided through the pension plan (net pension				
	0			
The net pension liability	2			
The pension plan's fiduciary net position as a	2			
	2			
postemployment benefit changes (including ad hoc				
<u> </u>				
the covered group) should be disclosed. The dates of				
experience studies on which significant assumptions are				
periods of the measurement.				
ē .	2			
the discount rate:	0			
	2			
discount rate since the pension plan's prior fiscal				
year-end, if any				
	2			
entities, and plan members				
The long-term expected rate of return on pension	2			
plan investments and a description of how it was				
	2			
rate, the municipal bond rate used and the source	-			
of that rate				
The periods of projected benefit payments to	2			
determine the discount rate				
The assumed asset allocation of the pension plan's	2			
portfolio, the long-term expected real rate of				
disclosed				
STOPM P	lan administration: A description of the policy related to such reserves The authority under which the policy was established and may be amended The purposes for and conditions under which the reserves are required or permitted to be used The balances of the reserves. Deferred retirement option program (DROP) alances—If a pension plan includes terms that permit a lan member to be credited for benefit payments into an adividual member account within the pension plan hile continuing to provide services to the employer and ob e paid a salary: A description of the DROP terms The balance of the amounts held by the pension plan pursuant to the DROP. Ide-employers plans should disclose the following mation for each defined benefit pension plan. All remation should be measured as of the pension plan's trecent fiscal year-end. (GASB Pe5.127) The components of the liability of the employers and onemployer contributing entities to plan members for enefits provided through the pension plan (net pension ability), calculated in conformity with the requirements f paragraphs. 1.32-1.43: The total pension liability The pension plan's fiduciary net position The net pension plan's fiduciary net position The net pension liability The pension plan's fiduciary net position as a percentage of the total pension liability, including ssumptions about inflation, salary changes, and ad hoc ostemployment benefit changes (including ad hoc OLAs). With regard to mortality assumptions, the ource of the assumptions (for example, the published ables on which the assumption is based or that the ssumptions are based on a study of the experience of nec covered group) should be disclosed. The dates of experience studies on which significant assumptions are ased also should be disclosed. If different rates are ssumed for different periods, information should be isclosed about what rates are applied to the different eriods of the measurement. The following information should be disclosed about the discount rate and a description of how it was det	etting aside, for purposes such as benefit increases or educed employer contributions, a portion of the ension plan's fiduciary net position that otherwise rould be available for existing pensions or for pension lan administration: A description of the policy related to such reserves The authority under which the policy was established and may be amended The purposes for and conditions under which the reserves are required or permitted to be used The balances of the reserves. 2 eferred retirement option program (DROP) alances—If a pension plan includes terms that permit a lan member to be credited for benefit payments into an addividual member account within the pension plan addividual member account within the pension plan pursuant to the DROP. 1 description of the DROP terms The balance of the amounts held by the pension plan pursuant to the DROP. 2 le-employers plans should disclose the following rmation for each defined benefit pension plan. All rmation should be measured as of the pension plan's treeent fiscal year-end. (GASB Pe5,127) 1 he components of the liability of the employers and onemployer contributing entities to plan members for enefits provided through the pension plan (net pension ability), calculated in conformity with the requirements of paragraphs. 132-143: The total pension liability The pension plan's fiduciary net position 2 The net pension plan's fiduciary net position 2 The et pension plan's fiduciary net position 2 The pension plan's fiduciary net position as a percentage of the total pension liability, including sumptions about inflation, salary changes, and ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment benefit changes (including ad hoc costemployment bene	etting aside, for purposes such as benefit increases or educed employer contributions, a portion of the ension plan's fiduciary net position that otherwise ould be available for existing pensions or for pension lan administration: A description of the policy related to such reserves The authority under which the policy was established and may be amended The purposes for and conditions under which the reserves are required or permitted to be used The balances of the reserves. 2 beferred retirement option program (DROP) 2 alances—If a pension plan includes terms that permit a lan member to be credited for benefit payments into an didividual member account within the pension plan includes terms that permit a lan member to be credited for benefit payments into an object of the plant of the pension plan includes terms that permit a lan didividual member account within the pension plan and be paid a salary: A description of the DROP terms 2 The balance of the amounts held by the pension plan pursuant to the DROP. Is employers plans should disclose the following relations for each defined benefit pension plan. All remations should be measured as of the pension plan of the pension plan of the pension plan of the pension plan of the pension plan of the pension plan of the pension plan of the pension plan is fluctuary to the employers and onemployer contributing entities to plan members for enefits provided through the pension plan (net pension ability), calculated in conformity with the requirements for paragraphs. 132-143: The total pension liability 2 The pension plan's fluctary net position as a percentage of the total pension liability, including sumptions about inflation, salary changes, and ad hoc ostemployment benefit changes (including ad hoc ostemployment benefit changes (including ad hoc ostemployment benefit changes (including ad hoc ostemployment benefit changes (including and hoc ostemployment benefit changes (including and hoc ostemployment benefit changes (including and hoc ostemployment benefi	etting aside, for purposes such as benefit increases or educed employer contributions, a portion of the ension plan's fiduciary net position that otherwise would be available for existing pensions or for pension lan administration: Adscription of the policy related to such reserves The authority under which the policy was established and may be amended The purposes for and conditions under which the reserves are required or permitted to be used The purposes for and conditions under which the reserves are required or permitted to be used The balances of the reserves. Seferred retirement option program (DROP) alances—If a pension plan includes terms that permit a lan member to be credited for benefit payments into an individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and individual member account within the pension plan and pursuant to the DROP. Description of the DROP terms The balance of the amounts held by the pension plan's treeent fiscal year-end. (GASB Pes. 127) The components of the liability of the employers and onemployer contributing entities to plan members for enemployer contributing entities to plan members for enemployer on the billion of the pension liability. The torial pension liability with the requirements (paragraphs .332-143: The torial pension liability with the requirements (paragraphs .332-143: The net pension liability and the change in the discount rate account and the pension plan's protect of the assumptions and to the treatment of the total pe

			Note or		
			page #	Mark with	
T1 NY 1	Ti	Significance	(Section S		Additional Information from Reviewer when
Item Number S101b(1)(g)	Measures of the net pension liability calculated	Level 2	Only)	Incorrect	<u>Applicable</u>
5101b(1)(g)	using (i) a discount rate that is 1-percentage-point	2			
	higher than that required by paragraph .137 and				
	(ii) a discount rate that is 1-percentage-point lower				
0	than that required by paragraph .137.	_			
S101c	The date of the actuarial valuation on which the total pension liability is based and, if applicable, the fact that	2			
	update procedures were used to roll forward the total				
	pension liability to the pension plan's fiscal year-end.				
S102	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 Pe _{5.128}):				
S102a	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				
	the following, as applicable:				
S102a(01)	Service cost	3			
S102a(02) S102a(03)	Interest on the total pension liability Changes of benefit terms	3			
S102a(03) S102a(04)	Differences between expected and actual experience	3			1
	with regard to economic or demographic factors in	Ü			
	the measurement of the total pension liability				
S102a(05)	Changes of assumptions about future economic or demographic factors or of other inputs	3			
S102a(06)	Contributions from employers	3			
S102a(07)	Contributions from nonemployer contributing	3			
	entities	_			
S102a(08)	Contributions from plan members	3			
S102a(09) S102a(10)	pension plan net investment income Benefit payments, including refunds of plan member	3			
3102a(10)	contributions	3			
S102a(11)	pension plan administrative expense	3			
S102a(12)	Other changes, separately identified if individually	3			
S102b	significant. A 10-year schedule presenting the following for each	3			
51020	vear:	3			
S102b(1)	The total pension liability	3			
S102b(2)	The pension plan's fiduciary net position	3			
S102b(3)	The net pension liability The pension plan's fiduciary net position as a	3			
S102b(4)	percentage of the total pension liability	3			
S102b(5)	The covered-employee payroll	3			
S102b(6)	The net pension liability as a percentage of covered-	3			
04	employee payroll. A 10-year schedule presenting for each year the		<u> </u>		
S102c	A 10-year schedule presenting for each year the information indicated below, if an actuarially	3			
	determined contribution is calculated for employers or				
	nonemployer contributing entities. The schedule should				
	identify whether the information relates to the				
S102c(1)	employers, nonemployer contributing entities, or both. The actuarially determined contributions of	0			
51020(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.				
S102c(2)	For cost-sharing pension 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				
	pension plan.				
	pension plan.				

		Significance	Note or page # (Section S		Additional Information from Reviewer when
Item Number S102c(3)	Item The amount of contributions recognized during the 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.	Level 3	Only)	Incorrect	<u>Applicable</u>
S102c(4)	The difference between the actuarially determined contribution in (1) and the amount of contributions recognized by the pension plan in relation to the actuarially determined contribution in (3).	3			
S102c(5) S102c(6)	The covered-employee payroll. The amounts of contributions recognized by the pension plan in relation to the actuarially determined contribution in (3) as a percentage of covered-employee payroll in (5).	3			
S102d	A 10-year schedule presenting for each fiscal year the annual money-weighted rate of return on pension plan investments calculated as required by paragraph 30b(4).	3			
S103	Significant methods and assumptions used in calculating 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)	3			
	Defined Contribution Pension Plans ******		1		
	(Note to reviewer: This information is required only for				
S104	defined contribution plans.) Employers should include the following information in the Notes to the Financial Statements for each defined contribution plan to which they are required to contribute (GASB P21.124; GAAFR, page 371):	2			Our records indicate that the City/County/Authority contributes to a defined contribution plan.
S104a	Name of the plan	2			
S104b	Identification of the public employee retirement system or other entity that administers the plan	2			
S104c	Identification of the plan as a defined contribution plan	2			
S104d	Brief description of the plan provisions and the authority under which they are established or may be amended	2			
S104e	Contribution requirements (for example, the 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	2			
S104f	The contributions actually made by plan members and the employer.	2			
S105	The Notes to the Financial Statements should disclose the following for insured plans (GASB P21.121; GAAFR, pages 371-372):	2			
S105a	a brief description of the insured plan, including the benefit provisions and the authority under which benefit provisions are established or may be amended.	2			
S105b	The fact that the obligation for the payment of benefits has been effectively transferred from the employer to one or more insurance companies. Also disclose whether the employer has guaranteed benefits in the event of the insurance company's insolvency.	2			
S105c	the current-year pension expenditures/expense and contributions or premiums paid.	2			
	Postemployment Benefits ******				

			Note or		
			page #	Mark with	
		Significance	(Section S	"X" if	Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	<u>Applicable</u>
	NOTE TO REVIEWER:	2			
	Use S106-S112 for any FYE dates BEFORE 6/30/18 (Pre				
	GASB 75)				
	For FYE dates of 6/30/18 and later, use S113-128 (GASB				
	75)				
S106	GASB Statement 45 establishes standards of accounting and	2			Our records indicate that the
	financial reporting for OPEB expense/expenditures and				City/County/Authority participates in an
	related OPEB liabilities or OPEB assets, note disclosures,				OPEB plan.
	and required supplementary information in the financial				
	reports of state and local governmental employers. (GASBS				
0	45, par. 4)	_			
S107	A positive (negative) year-end balance in the net OPEB obligation should be recognized as the year-end liability	2			
	(asset) in relation to the ARC. (GASB P50.119)				
S108	The Notes to the Financial Statements should include the	2			
	following information for each defined benefit other				
	postemployment benefit (OPEB) plan in which they				
	participate, regardless of the type of plan (GASB P50.122;				
G 0	GAAFR, page 369):				
S108a	Name of the plan, identification of the public employee retirement system or other entity that administers the	2			
	plan, and identification of the plan as a single employer,				
	agent multiple-employer, or cost-sharing multiple				
	employer defined benefit OPEB plan.				
S108b	Brief description of the types of benefits and the	2			
	authority under which benefit provisions are established				
	or may be amended.				
S108c	Whether the OPEB plan issues a stand-alone financial	2			
	report or is included in the report of a PERS or another entity and, if so, how to obtain the report.				
	(Note to reviewer: GASB Po50 includes the requirements				
	for notes to the financial statements (and schedules of RSI,				
	if applicable) of OPEB plans reported as trust or custodial				
	funds in the employer's financial reports. When similar				
	information is required by GASB P50 and GASB P050, the				
	employer should present the disclosures in a manner that				
S108d	avoids unnecessary duplication.) Authority under which the obligations of the plan	2			
51000	members, employer(s), and other contributing entities to	2			
	contribute to the plan are established or may be				
	amended.				
S108e	Required contribution rate(s) of plan members. The	2			
	required contribution rate(s) could be expressed as a rate				
	(amount) per member or as a percentage of covered				
S108f	payroll. Required contribution rate(s) of the employer in	2			
51061	accordance with the funding policy, in dollars or as a	2			
	percentage of current-year covered payroll, and, if				
	applicable legal or contractual maximum contribution				
	rates. If the plan is a single-employer or agent plan and				
	the rate differs significantly from the annual required				
	contribution, disclose how the rate is determined or that				
	the plan is financed on a pay-as-you-go basis. If the plan is a cost-sharing plan, disclose the required				
	contributions in dollars and the percentage of that				
	amount contributed for the current year and each of the				
	two preceding years, and how the required contribution				
	rate is determined or that the plan is financed on a pay-				
-	as-you-go basis.				
S109	Sole and agent employers should disclose the following	2			
	information for each defined benefit OPEB plan (GASB				
S109a	P50.123; GAAFR, pages 369-371): For the current year, annual OPEB cost and the dollar	2			
51594	amount of contributions made. If the employer has a net	_			
	OPEB obligation, also disclose the components of annual				
	OPEB cost (ARC, interest on the net OPEB obligation,				
	and adjustments to the ARC), the increase or decrease in				
	the net OPEB obligation, and the net OPEB obligation at				
	the end of the year.				

			Note or		
Item Number	Item	Significance Level	page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
S109b	For the current year and each of the two preceding years, annual OPEB cost, percentage of annual OPEB cost contributed for that year, and net OPEB obligation at the end of the year. For the first two years, the required information should be presented for the transition year,	2			<u> </u>
	and for the current and transition years, respectively.)				
S109c	Information about the funded status of the plan as of the most recent valuation date, including the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or	2			
	funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the unfunded actuarial liability (or funding excess) to annual covered payroll. The information should be calculated in accordance with the parameters. Employers that use the aggregate actuarial cost method should prepare this information using the entry age actuarial cost method				
	for that purpose only.				
	(Note to reviewer: Employers that meet the criteria in GASB P50.107 may elect to use the alternative measurement method discussed in GASB P50.132134.)				
S109d	Disclosure of information about actuarial methods and assumptions used in valuations on which reported information about the ARC, annual OPEB cost, and the funded status and funding progress of OPEB is based, including the following:	2			
S109d(1)	Disclosure that actuarial valuations involve estimates	2			
	of the value of reported amounts and assumptions about the probability of events far into the future, and that actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.				
S109d(2)	Disclosure that the required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan	2			
S109d(3)	assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Disclosure that calculations are based on the types of	2			
	benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. In addition, if applicable, the employer should disclose that the projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in				
S109d(4)	the future. Disclosure that actuarial calculations reflect a long-	2			
	term perspective. In addition, if applicable, disclosure that, consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term	-			
	volatility in actuarial accrued liabilities and the actuarial value of assets.				
S109d(5)	actuariat value of assets. Identification of the actuarial methods and significant assumptions used to determine the ARC for the current year and the information required by GASB	2			
0 1/1/1	P50.123c. The disclosures should include:				
S109d(5)(a) S109d(5)(b)	The actuarial cost method. The method(s) used to determine the actuarial	2			
S109d(5)(c)	value of assets. The assumptions with respect to the following. If	2			
<i>y=\dy</i> (-)	the economic assumptions contemplate different rates for successive years (year-based or select and ultimate rates), the rates that should be disclosed are the initial and ultimate rates:				
S109d(5)(c)(i) S109d(5)(c)(ii)	the inflation rate investment return (including the method used	2 2			

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			Note or	Mark with	
		Significance	page # (Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
S109d(5)(c)(iii	postretirement benefit increases, if applicable	2	Olliy)	meorrect	<u>rippireusie</u>
)	postretirement benefit increases, it appreasie	_			
S109d(5)(c)(iv	projected salary increases if relevant to	2			
)	determination of the level of benefits	_			
S109d(5)(c)(v)	for postemployment healthcare plans, the	2			
	healthcare cost trend rate				
S109d(5)(d)	the amortization method (level dollar or level	2			
	percentage of projected payroll) and the				
	amortization period (equivalent single				
	amortization period, for plans that use multiple				
	periods) for the most recent actuarial valuation				
	and whether the period is closed or open.				
	(Note to reviewer: Employers that use the aggregate				
	actuarial cost method should disclose that because the				
	method does not identify or separately amortize unfunded				
	actuarial liabilities, information about funded status and				
	funding progress has been prepared using the entry age				
	actuarial cost method for that purpose, and that the				
	information presented is intended to approximate the				
Care	funding progress of the plan.)	0	<u> </u>		
S110	Sole and agent employers should disclose the following information for each defined benefit OPEB plan as required	3			
	supplementary information for the most recent actuarial				
	valuation and the two preceding valuations. If the				
	aggregate actuarial cost method was used, this information				
	should be prepared using the entry age actuarial cost				
	method. (GASB P50.124; GAAFR, pages 581-582):				
S110a	Actuarial valuation date	3			
S110b	Actuarial value of plan assets	3			
S110c	Actuarial accrued liability	3			
S110d	Total unfunded actuarial liability or funding excess	3			
S110e	Actuarial value of assets as a percentage of the actuarial	3			
S110f	accrued liability (funded ratio) Annual covered payroll	0			
S1101 S110g	Ratio of the unfunded actuarial liability or funding	3			
51108	excess to annual covered payroll	3			
S110h	Factors that significantly affect the identification of	3			
	trends in the amounts reported, including, for example,	J			
	changes in benefit provisions, the size or composition of				
	the population covered by the plan, or the actuarial				
	methods and assumptions used. (The amounts reported				
	for prior years should not be restated.)				
S111	Employers should include the following information in the	2			
	Notes to the Financial Statements for each defined				
	contribution OPEB plan to which they are required to contribute (GASB P50.129; GAAFR, page 371):				
S111a	Name of the plan	2			
S111b	Identification of the public employee retirement system	2			
	or other entity that administers the plan	_			
S111c	Identification of the plan as a defined contribution plan	2			
S111d	Brief description of the plan provisions and the authority	2			
	under which they are established or may be amended				
S111e	Contribution requirements (for example, the	2			
Sille	contribution requirements (for example, the contribution rate in dollars or as a percentage of salary)	2			
	of the plan members, employer, and other contributing				
	entities and the authority under which the requirements				
	are established or may be amended				
S111f	The contributions actually made by plan members and	2			
	the employer.	_			
S112	The Notes to the Financial Statements should disclose the	2			
	following for insured OPEB plans (GASB P50.126; GAAFR,				
	pages 371-372):				
S112a	a brief description of the insured benefit, including the	2			
	authority under which benefit provisions are established				
Carob	or may be amended.				
S112b	the fact that the obligation for the payment of benefits	2			
	has been effectively transferred from the employer to one or more insurance companies. Also disclose whether				
	the employer has guaranteed benefits in the event of the				
	insurance company's insolvency.				
S112c	the current-year OPEB expense/expenditures and	2			
	contributions or premiums paid.	<u> </u>	<u>L</u>	<u> </u>	
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Item Number	Itam	Significance Level	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
Item Number	The OPEB plan note in the notes to the financial statements should include the disclosures required by GASB Statement 75. GASB Statement 75 is effective for financial statements for fiscal years beginning after June 15, 2017.	Level	Only)	meorrect	Аррисаоте
S113	The total (aggregate for all OPEB, regardless of the type of 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)	2			
S114	The information identified in paragraphs 49-56 should be disclosed for benefits provided through each single-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)	2			
S115	In circumstances in which the employees of a primary 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	2			
S116	The following information should be disclosed about the OPEB plan through which benefits are provided: (GASBS 75, ¶50)	2			
S116a	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			
S116b	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			
S116c	The number of employees covered by the benefit terms, separately identifying numbers of the following:	2			
S116c(1)	Inactive employees (or their beneficiaries) currently receiving benefits	2			
S116c(2)	Inactive employees entitled to but not yet receiving benefits	2			
S116c(3) S116d	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.	2 2			

			Note or	Manlandal	
		Cignificance	page # (Section S	Mark with	Additional Information from Reviewer when
Item Number	Itam	Significance Level	Only)	Incorrect	Applicable
S116e	Whether the OPEB plan issues a stand-alone financial	Level 2	Olliy)	incorrect	Applicable
31106	report (or the OPEB plan is included in the report of	2			
	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				
S117	Significant assumptions and other inputs used to measure	2			
	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)				
0.0	m (1) ' ' (1 . 1				
S118	The following information related to assumptions and other	2			
	inputs should be disclosed, as applicable: (GASBS 75, ¶52)				
S118a	The fact that projections of the sharing of benefit-related	2			
DIIOa	costs are based on an established pattern of practice	_			
	costs are passed on an established pattern of practice				
S118b	The source of the mortality assumptions (for example,	2			
	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)				
S118c	The dates of experience studies on which significant	2			
0.01	assumptions are based				
S118d	If the alternative measurement method is used to	2			
	measure the total OPEB liability, the source of or basis for all significant assumptions selected in conformity				
	suith management oos				
S118e	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 healthcare cost trend rate.				
S119	The following information should be disclosed about the	2			
,	discount rate: (GASBS 75, ¶53)				
S119a	The discount rate applied in the measurement of the	2			
	total OPEB liability and the change in the discount rate				
	since the prior measurement date, if any				
S119b	Assumptions made about projected cash flows into and	2			
	out of the OPEB plan, such as contributions from the				
	employer, nonemployer contributing entities, and				
S119c	employees The long-term expected rate of return on OPEB plan	2			
31190	investments and a brief description of how it was	_			
	determined, including significant methods and				
	assumptions used for that purpose				
S119d	If the discount rate incorporates a municipal bond rate,	2			
	the municipal bond rate used and the source of that rate				
Q.	ml				
S119e	The periods of projected benefit payments to which the	2			
	long-term expected rate of return and, if used, the municipal bond rate applied to determine the discount				
	rate				
S119f	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				
S119g	Measures of the net OPEB liability calculated using (1) a	2			
	discount rate that is 1-percentage-point higher than that				
	required by paragraph 36 and (2) a discount rate that is 1-				
	percentage-point lower than that required by paragraph 36.				
	30. The OPEB Plan's Fiduciary Net Position				
	THE OT ED I IAM 5 FIGURIARY NET POSITION	ļ .	1	1	

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
S120	All information required by this and other financial	2			<u> </u>
	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				
	and the magnitude of the changes should be disclosed.				
	(GASBS 75, ¶54)				
	Changes in the net OPEB liability				
S121	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				
S121a	net OPEB liability. The beginning balances of the total OPEB liability, the	2			
31210	OPEB plan's fiduciary net position, and the net OPEB	_			
	liability				
S121b	The effects during the period of the following items, if	2			
	applicable, on the balances in subparagraph (a):				
S121b(01)	Service cost Interest on the total OPEB liability	2			
S121b(02) S121b(03)	Changes of benefit terms	2			
S121b(03) S121b(04)	Differences between expected and actual experience	2			
2220(04)	in the measurement of the total OPEB liability	_			
S121b(05)	Changes of assumptions or other inputs	2			
S121b(06)	Contributions from the employer	2			
S121b(07)	Contributions from nonemployer contributing entities	2			
S121b(08)	Contributions from employees	2			
S121b(09)	OPEB plan net investment income	2			
S121b(10)	Benefit payments, including refunds of employee	2			
	contributions				
S121b(11)	OPEB plan administrative expense	2			
S121b(12)	Other changes, separately identified if individually significant.	2			
S121c	The ending balances of the total OPEB liability, the	2			
	OPEB plan's fiduciary net position, and the net OPEB	-			
	liability				
S121d	If the employer has a special funding situation:	2			
S121d(1)	The nonemployer contributing entities' total	2			
	proportionate share of the collective net OPEB liability				
S121d(2)	The employer's proportionate share of the collective	2			
2.214(2)	net OPEB liability.	_			
S122	In addition to the information required by paragraph 55,	2			
	the following information should be disclosed, if applicable				
	(GASBS 75, ¶56):				

			Note on		
			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	Applicable
S122a	The measurement date of the net OPEB liability; the date	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				
S122b	should be disclosed. If the employer has a special funding situation, the	2			
51220	employer's proportion (percentage) of the collective net	2			
	OPEB liability, the basis on which its proportion was				
	determined, and the change in its proportion since the				
	prior measurement date				
S122c	A brief description of changes of assumptions or other	2			
	inputs that affected measurement of the total OPEB				
S122d	liability since the prior measurement date A brief description of changes of benefit terms that	2			
JIZZU	affected measurement of the total OPEB liability since	_			
	the prior measurement date	<u> </u>			
S122e	The amount of benefit payments in the measurement	2			
	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				
Gf	A1.161	_			
S122f	A brief description of the nature of changes between the measurement date of the net OPEB liability and the	2			
	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				
S122g	The amount of OPEB expense recognized by the	2			
S122h	employer in the reporting period The employer's balances of deferred outflows of	2			
GIZZII	resources and deferred inflows of resources related to	-			
	OPEBs, classified as follows, if applicable:				
S122h(1)	Differences between expected and actual experience	2			
01.(-)	in the measurement of the total OPEB liability	_			
S122h(2) S122h(3)	Changes of assumptions or other inputs Net difference between projected and actual earnings	2			
312211(3)	on OPEB plan investments	2			
S122h(4)	If the employer has a special funding situation,	2			
	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)				
S122h(5)	The employer's contributions to the OPEB plan	2			
	subsequent to the measurement date of the net OPEB				
G·	liability		<u> </u>		
S122i S122i(1)	A schedule presenting the following: For each of the subsequent five years, and in the	2 2			
01221(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				
Stani(a)	expense If the employer does not have a special funding	2			
S122i(2)	situation, the amount of the employer's balance of	2			
	deferred outflows of resources in subparagraph (h)				
	that will be recognized as a reduction of the net OPEB				
	liability				
S122i(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				
S122j	The amount of revenue recognized for the support	2			
	provided by nonemployer contributing entities (see				
	paragraphs 43d, 106 and 107), if any.				

Item Number	Item	Significance Level	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
	RSI-all single and agent employers				
S123	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.				
	through the single-employer or agent OPEB plan.				
S123a	A 10-year schedule of changes in the net OPEB liability	0			
3123a	that separately presents the information required by	3			
	paragraph 44 for each year.				
S123b	A 10-year schedule presenting the following for each	3	1		
الحدد	vear:	- 3			
S123b(1)	If the employer does not have a special funding	3			
_0(+)	situation:	- 0			
S123b(1)(a)	The total OPEB liability	3			
S123b(1)(b)	The OPEB plan's fiduciary net position	3			
S123b(1)(c)	The net OPEB liability	3			
S123b(1)(d)	The OPEB plan's fiduciary net position as a	3			
	percentage of the total OPEB liability				
S123b(1)(e)	The covered-employee payroll	3			
S123b(1)(f)	The net OPEB liability as a percentage of covered-	3			
	employee payroll.				
S123b(2)	If the employer has a special funding situation,	3			
	information about the collective net OPEB liability:				
S123b(2)(a)	The total OPEB liability	3			
S123b(2)(b)	The OPEB plan's fiduciary net position	3			
S123b(2)(c)	The collective net OPEB liability	3			
S123b(2)(d)	The nonemployer contributing entities' total proportionate share (amount) of the collective net OPEB liability	3			
S123b(2)(e)	The employer's proportionate share (amount) of the collective net OPEB liability	3			
S123b(2)(f)	The covered-employee payroll	3			
S123b(2)(g)	The employer's proportionate share (amount) of the collective net OPEB liability as a percentage of covered-employee payroll	3			
S123b(2)(h)	The OPEB plan's fiduciary net position as a	3			
J., (.)(-)	percentage of the total OPEB liability.	9			
S123c	If an actuarially determined contribution is calculated, a	3			
	10-year schedule presenting the following for each year:				
	·				
S123c(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				
\$100a(a)	individual employer to the OPEB plan. The amount of contributions recognized by the OPEB	0			
S123c(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.				
S123c(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.				
S123c(4)	The covered-employee payroll.	3			
S123c(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				
	covered-employee payroll.				

Item Number S123d	Item If an actuarially determined contribution is not calculated and the contribution requirements of the employer are statutorily or contractually established, a 10-year schedule presenting the following for each year:	Significance Level 3	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
S123d(1)	The statutorily or contractually required employer 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 OPEB plan.	3			
S123d(2)	The amount of contributions recognized by the OPEB 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 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.	3			
S123d(3)	The difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the OPEB plan in relation to the statutorily or contractually required employer contribution.	3			
S123d(4) S123d(5)	The covered-employee payroll. The amount of contributions recognized by the OPEB plan in relation to the statutorily or contractually required employer contribution as a percentage of covered-employee payroll.	3			
S124	Notes to Required Schedules Significant methods and assumptions used in calculating the actuarially determined contributions, if any, should be 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******	3			
	(Note to reviewer: This information is required for governments that offer single-employer defined OPEB OPEB plans administered through a trust)				
S125	The Notes to the Financial Statements should include the following when a defined benefit OPEB plan is included within the financial report of the employer. (GASB Po50.128 and .129):	2			
S125a	The name of the OPEB plan, identification of the public employee retirement system or other entity that administers the OPEB plan, and identification of the OPEB plan as a single-employer, agent, or cost-sharing OPEB plan.	2			
S125b	The number of participating employers (if the OPEB plan is a multiple-employer OPEB plan) and the number of nonemployer contributing entities, if any.	2			
S125c	Information regarding the OPEB plan's board and its composition (for example, the number of trustees by source of selection or the types of constituency or credentials applicable to selection).	2			
S125d	Classes of plan members covered and the number of plan members, separately identifying numbers of the following:	2			

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
S125d(1)	Inactive plan members (or their beneficiaries) currently receiving benefits	2			
S125d(2)	Inactive plan members entitled to but not yet receiving benefits	2			
S125d(3)	Active plan members. If the OPEB plan is closed to new entrants, that fact should be disclosed.	2			
S125e	The authority under which benefit terms are established or may be amended and the types of benefits provided	2			
	through the OPEB plan. If the OPEB plan or the entity that administers the OPEB 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 OPEB 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).				
S125f	A brief description of contribution requirements, including (a) identification of the authority under which	2			
	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 OPEB plan				
	or the entity that administers the OPEB 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).				
S125g	Investment policies, including:	2			
S125g(1)	Procedures and authority for establishing and amending investment policy decisions	2			
S125g(2)	Policies pertaining to asset allocation	2			
S125g(3)	Description of significant investment policy changes during the reporting period.	2			
S125i	Identification of investments (other than those issued or explicitly guaranteed by the U.S. government) in any one	2			
	organization that represent 5 percent or more of the OPEB plan's fiduciary net position.				
S125j	The annual money-weighted rate of return on OPEB plan	2			
	investments calculated as the internal rate of return on OPEB plan investments, net of 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 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.				
S125k	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				
0. 1	period.				
S125l	Allocated insurance contracts excluded from OPEB plan assets:	2			
S125l(1)	The amount reported in benefit payments in the current period that is attributable to the purchase of	2			
0 10	allocated insurance contracts				
S125l(2)	A brief description of the OPEBs for which allocated insurance contracts were purchased in the current	2			
S125l(3)	period The fact that the obligation for the payment of	2			
	benefits covered by allocated insurance contracts has been transferred to one or more insurance				
	companies.				

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			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
S125m	Reserves—In circumstances in which there is a policy of	2		İ	
	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:				
S125m(1)	A description of the policy related to such reserves	2			
S125m(2)	The authority under which the policy was established	2			
	and may be amended				
S125m(3)	The purposes for and conditions under which the	2			
	reserves are required or permitted to be used				
S125m(4)	The balances of the reserves.	2			
S126	Single-employers plans should disclose the following information for each defined benefit OPEB plan. All	2			
	information should be measured as of the OPEB plan's most				
	recent fiscal year-end. (GASB Pe5.128)				
S126a	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				
S126a(1)	of paragraphs .133148: The total OPEB liability	2			
S126a(1)	The OPEB plan's fiduciary net position	2			
S126a(3)	The net OPEB liability	2			
S126a(4)	The OPEB plan's fiduciary net position as a	2			
	percentage of the total OPEB liability.				
S126b	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				
	periods of the measurement.				
S126b(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.				
S126b(2)	The following information should be disclosed about	2			
\$106b(a)(a)	the discount rate: The discount rate applied in the measurement of	-			
S126b(2)(a)	the total OPEB liability and the change in the	2			
	discount rate since the OPEB plan's prior fiscal				
	year-end, if any				
S126b(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				
S126b(2)(c)	The long-term expected rate of return on OPEB	2			
51205(2)(c)	plan investments and a description of how it was	-			
	determined, including significant methods and				
	assumptions used for that purpose				
S126b(2)(d)	If the discount rate incorporates a municipal bond	2			
	rate, the municipal bond rate used and the source of that rate				
S126b(2)(e)	The periods of projected benefit payments to	2			
51205(2)(0)	which the long-term expected rate of return and, if	_			
	used, the municipal bond rate applied to				
	determine the discount rate				
S126b(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				
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			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
S126b(2)(g)	Measures of the net OPEB liability calculated	2	only)	1110011000	<u> </u>
() (0)	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.				
S126c	The date of the actuarial valuation on which the total	2			
	OPEB liability is based and, if applicable, the fact that				
	update procedures were used to roll forward the total				
C10T	OPEB liability to the OPEB plan's fiscal year-end. Single-employer plans should disclose the following	ō			
S127	information for each defined benefit OPEB plan as required	3			
	supplementary information. Information for each year				
	should be measured as of the OPEB plan's most recent fiscal				
	year-end. (GASB Po50.130):				
S127a	A 10-year schedule of changes in the net OPEB liability,	3			
	presenting for each year (1) the beginning and ending				
	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				
Crow (-v)	following, as applicable: Service cost	-			
S127a(01)		3			
S127a(02) S127a(03)	Interest on the total OPEB liability Changes of benefit terms	3			
S12/a(03) S127a(04)	Differences between expected and actual experience	3			
012/4(04)	with regard to economic or demographic factors in	3			
	the measurement of the total OPEB liability				
S127a(05)	Changes of assumptions about future economic or	3			
	demographic factors or of other inputs				
S127a(06)	Contributions from employers	3			
S127a(07)	Contributions from nonemployer contributing	3			
g (0)	entities				
S127a(08) S127a(09)	Contributions from plan members OPEB plan net investment income	3			
S127a(09) S127a(10)	Benefit payments, including refunds of plan member	3			
512/4(10)	contributions	3			
S127a(11)	OPEB plan administrative expense	3			
S127a(12)	Other changes, separately identified if individually	3			
	significant.				
S127b	A 10-year schedule presenting the following for each	3			
S127b(1)	year: The total OPEB liability	0			
S127b(1) S127b(2)	The OPEB plan's fiduciary net position	3			
S127b(2) S127b(3)	The net OPEB liability	3			
S127b(4)	The OPEB plan's fiduciary net position as a	3			
01=/0(4)	percentage of the total OPEB liability	J			
S127b(5)	The covered-employee payroll	3			
S127b(6)	The net OPEB liability as a percentage of covered-	3			
	employee payroll.				
S127c	A 10-year schedule presenting for each year the	3			
	information indicated below, if an actuarially				
	determined contribution is calculated for employers or				
	nonemployer contributing entities. The schedule should identify whether the information relates to the				
	employers, nonemployer contributing entities, or both.				
S127c(1)	The actuarially determined contributions of	3			
, ,	employers or nonemployer contributing entities. For	9			
	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				
G+0= (=)	OPEB plan.				
S127c(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.				
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Item Number Item Sizer(4)			a: :a:			. 1300
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and subrogation, and whether over allocated or unallocated claim adjustment expenditures/expenses are included						
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are included		and subrogation, and whether over allocated or				
S120e(2) The carrying amount of liabilities for uppoid claims						
	S129e(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.		discount those liabilities.				

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			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
S129e(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.				
S129e(4)	A reconciliation of changes in the aggregate liabilities	2			
3 (1)	for claims for the current fiscal year and the prior				
	fiscal year, in the following tabular format:				
S129e(4)(a)	Amount of claims liabilities at the beginning of	2			
S129e(4)(b)	each fiscal year. Incurred claims, representing the total of a	2			
31296(4)(0)	provision for events of the current fiscal year and	2			
	any change in the provision for events of prior				
	fiscal years.				
S129e(4)(c)	Payments on claims attributable to events of both	2			
0 (.)(1)	the current fiscal year and prior fiscal years.	_			
S129e(4)(d)	Other changes, including an explanation of each material item	2			
S129e(4)(e)	Amount of claims liabilities at the end of each	2			
	fiscal year.	_			
S130	The Notes to the Financial Statements should disclose the	2			
	following information regarding landfill closure and				
Ciona	postclosure care (GASB L10.115; GAAFR, page 379): The nature and source of landfill closure and postclosure	-			
S130a	care requirements (federal, state, or local laws or	2			
	regulations).				
S130b	That recognition of a liability for closure and postclosure	2			
	care costs is based on landfill capacity used to date.				
~	m				
S130c	The reported liability for closure and postclosure care at	2			
	the balance sheet date (if not apparent from the financial statements).				
S130d	The estimated total current cost of closure and	2			
0	postclosure care remaining to be recognized.	_			
S130e	The percentage of landfill capacity used to date.	2			
S130f	The estimated remaining landfill life in years.	2			
S130g	How closure and postclosure care financial assurance requirements, if any, are being met.	2			
S130h	Any assets restricted for payment of closure and	2			
- 0-	postclosure care costs (if not apparent from the financial				
	statements).				
S130i	The nature of the estimates and the potential for changes	2			
	due to inflation or deflation, technology, or applicable laws or regulations.				
S131	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; GAAFR, pages 384-				
	385):				
	(Note: A segment is an identifiable activity reported as or				
	within an enterprise fund or another stand-alone entity that 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)				
S131a	Types of goods or services provided.	2	<u> </u>		
S131b	Condensed statement of net position: Total assets - distinguishing between current assets,	2 2			
S131b(1)	capital assets, and other assets. Amounts receivable	2			
	from other funds or component units should be				
	reported separately.				
S131b(2)	Total deferred outflows of resources.	2			
S131b(3)	Total liabilities - distinguishing between current	2			
	liabilities and long-term liabilities. Amounts payable to other funds or component units should be reported				
	to other tunos of component units should be reported	i .	1	ı	
	separately.				

			Note or		
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		Significance	(Section S		Additional Information from Reviewer when
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S131b(5)	Total net position - distinguishing among net	2			
	investment in capital assets, restricted (separately				
	reporting expendable and nonexpendable				
	components), and unrestricted.				
S131c	Condensed statement of revenues, expenses, and	2			
61010(1)	changes in net position: Operating revenues (by major source).	0			
S131c(1) S131c(2)	Operating revenues (by major source). Operating expenses. Depreciation (including any	2 2			
51310(2)	amortization) should be identified separately.	2			
S131c(3)	Operating income (loss).	2			
S131c(4)	Nonoperating revenues (expenses) - with separate	2			
	reporting of major revenues and expenses.				
S131c(5)	Capital contributions and additions to permanent and	2			
	term endowments.				
S131c(6)	Special and extraordinary items.	2			
S131c(7)	Transfers.	2			
S131c(8) S131c(9)	Change in net position. Beginning net position.	2			
S131c(9)	Ending net position.	2			
S131d	Condensed statement of cash flows:	2			
S131d(1)	Net cash provided (used) by operating activities.	2			
S131d(2)	Net cash provided (used) by noncapital financing	2			
	activities.				
S131d(3)	Net cash provided (used) by capital and related	2			
Orași I(i)	financing activities.				
S131d(4) S131d(5)	Net cash provided (used) by investing activities. Beginning cash and cash equivalent balances.	2			
S131d(5) S131d(6)	Ending cash and cash equivalent balances.	2			
S131d(0)	An external party should impose the separate segment	2			
0102	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; GAAFR, page 385)				
	100thote 1; GAAFK, page 305)				
S133	The Notes to the Financial Statements should disclose	2			
5100	significant contingent liabilities. (GASB 2300.106(d),	_			
	1500.125; GAAFR, pages 389)				
S134	The Notes to the Financial Statements should disclose	2			
	significant effects of subsequent events. (GASB				
<u> </u>	2300.106(e), C50.149; GAAFR, page 389)				
S135	The Notes to the Financial Statements should disclose	2			
	construction and other significant commitments. (GASB 2300.106(k); GAAFR, page 372)				
S136a	The notes to the financial statements should disclose total	X			
22300	General Fund expenditures for transportation (including				
	maintenance and operation costs) included within Section				
	4200 of the Uniform Chart of Accounts. This total should				
	also include any noncapital expenditures within sections				
0,-61	4210-4290. (OCGA 48-8-267(b)(2))	37			
S136b	The notes to the financial statements should disclose total	X			
	General Fund expenditures for maintenance and operation costs to support local government airport and transit				
	operations reported within functions 7561 and 7563 of the				
	Uniform Chart of Accounts. (OCGA 48-8-267(b)(2))				
S137	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; GAAFR, pages 386-387):				
	(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)				
S137a	Condensed statement of net position:	2			
S137a(1)	Total assets- distinguishing between current assets,	2			
	capital assets and other assets. Amounts receivable				
	from the primary government or from other component units should be reported separately.				
	component units snould be reported separately.		1	1	

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	<u>Item</u>	Level	Only)	Incorrect	Applicable
S137a(2)	Total deferred inflows of resources.	2			
S137a(3)	Total liabilities - distinguishing between current	2			
	liabilities and long-term liabilities. Amounts payable				
	to the primary government or to other component				
S137a(4)	units should be reported separately. Total deferred inflows of resources.	2			
S137a(4) S137a(5)	Total net position – distinguishing among net	2			
013/4(3)	investment in capital assets, restricted (separately	_			
	reporting expendable and nonspendable				
	components), and unrestricted.				
S137b	Condensed statement of activities:	2			
S137b(1)	Expenses (by major functions and for depreciation	2			
a 143	expense, if separately reported).				
S137b(2)	Program revenues (by type). Net program (expense) revenue.	2			
S137b(3) S137b(4)	Tax revenues.	2			
S137b(5)	Other nontax general revenues.	2			
S137b(6)	Contributions to endowments and permanent fund	2			
	principal.				
S137b(7)	Special and extraordinary items.	2			
S137b(8)	Change in net position.	2			
S137b(9)	Beginning net position.	2			
S137b(10)	Ending net position. (Note to reviewer: If all of the component units in a given	2			
	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))				
S138	The Notes to the Financial Statements should disclose the	2			
	nature of its accountability for related organizations. (GASB				
S139	2300.107(g), 2600.128; GAAFR, page 387) The Notes to the Financial Statements should include	2			
5139	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); GAAFR, page 388):	1			
S139a	The nature of the relationship(s) involved	2			
S139b	A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed,	2			
	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				
S139c	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				
S139d	Amounts due from or to related parties as of the date of	2			
0,2	each statement of net position presented and, if not				
	otherwise apparent, the terms and manner of settlement.				
			<u> </u>		
S140	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 interest (GASB J50.109; GAAFR, page 387):				
S140a	A general description of each joint venture, including:	. 2			
S140a(1)	a description of the participating government's	2			
	ongoing financial interest or ongoing financial				
	responsibility.				
S140a(2)	information regarding whether the joint venture is	2			
	accumulating significant financial resources or is				
	experiencing fiscal stress that may cause an additional financial benefit to or burden on the				
	additional financial benefit to or burden on the participating government in the future.				
S140a(3)	information about the availability of separate	2			
21734(3)	financial statements of the joint venture	_			
S140b	Information on related party transactions involving the	2			
	joint venture.				
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Y. Y. 1	.	Significance	Note or page # (Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
	(Note to Reviewer: If a local government is a member of a Regional Commission, the appropriate disclosure should be provided.)				
S141	The Notes to the Financial Statements should disclose the	2			
	amount of the primary government's net position at the end				
	of the reporting period that are restricted by enabling				
	legislation. (GASB 1800.157, 2200.119, 2300.107(gg); GAAFR, page 380)				
S142	The Notes to the Financial Statements should disclose, in	2			
~-1-	the period in which an employer becomes obligated for	_			
	termination benefits and in any additional period in which				
	employees are required to render future service in order to				
	receive involuntary termination benefits, a description of				
	the termination benefit arrangement(s) – for example, information about the type(s) of benefits provided, the				
	number of employees affected, and the period of time over				
	which benefits are expected to be provided. (GASB T25.114;				
	GAAFR, page 372)				
	(Note to Reviewer: GASB Comprehensive Implementation Guide, Question Z.47.1 states that "for financial accounting				
	and reporting purposes, Consolidated Omnibus Budget				
	Reconciliation Act (COBRA) benefits are considered a form				
	of healthcare-related termination benefits However, the				
	measurement requirements of Statement 47 distinguish				
	healthcare-related termination benefits that are provided as a result of a large-scale, age-related event from those				
	healthcare-related termination benefits that are not part of				
	a large-scale, age-related event.)				
S143	The Notes to the Financial Statements should disclose, in	2			
	the period in which an employer becomes obligated for				
	termination benefits, the cost of termination benefits if that				
	information is not otherwise identifiable from information displayed on the face of the financial statements. To meet				
	this requirement, an employer that provides termination				
	benefits that affect defined benefit pension or OPEB				
	obligations should disclose in the notes to the financial				
	statements the change in the actuarial accrued liability for the pension or OPEB plan attributable to the termination				
	benefits. (GASB T25.115; GAAFR, page 372)				
	7 Page 67				
S144	The Notes to the Financial Statements should disclose, in all	2			
	periods in which termination benefits are reported, the significant methods (for example, whether termination				
	benefits are measured at the discounted present value of				
	expected future benefit payments) and assumptions (for				
	example, the discount rate and healthcare cost trend rate, if				
	applicable) used to determine the liabilities. (GASB T25.116; GAAFR, page 372)				
S145	The Notes to the Financial Statements should disclose if a	2			
2213	termination benefit that otherwise meets the recognition	_			
	criteria of GASB Statement 47, Accounting for Termination				
	Benefits, is not recognized because the expected benefits are not estimable. (GASB T25.117)				
S146	The Notes to the Financial Statements should include	2			
	disclosures related to future revenues that are pledged or				
	sold (pledged revenues are those specific revenues that have				
	been formally committed to directly collateralize or secure debt of the pledging government, or directly or indirectly				
	collateralize or secure debt of a component unit). For each				
	period in which the secured debt remains outstanding,				
	pledging governments should disclose information about				
	specific revenues pledged, including (GASB 2300.128, S20.118; GAAFR, pages 376-377):				
S146a	Identification of the specific revenue pledged and the	2			
	approximate amount of the pledge				
S146b	Identification of, and general purpose for, the debt	2	1		
S146c	secured by the pledged revenue The term of the commitment – that is, the period during	2			
51400	which the revenue will not be available for other	_			
	purposes				
S146d	The relationship of the pledged amount to the total for that specific revenue, if estimable – that is, the	2			
	proportion of the specific revenue stream that has been				
	pledged				
			-		

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		Significance	Note or page # (Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
S146e	A comparison of the pledged revenues recognized during	2			
	the period to the principal and interest requirements for				
	the debt directly or indirectly collateralized by those				
	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.				
S147	The Notes to the Financial Statements should disclose, in	2			
	the year of the sale of future revenue streams, information				
	about the specific revenues sold, including (GASB 2300.129,				
	S20.119; GAAFR, page 382):				
S147a	Identification of the specific revenue sold, including the	2			
	approximate amount, and the significant assumptions				
	used in determining the approximate amount				
S147b	The period to which the sale applies	2			
S1476	The relationship of the sold amount to the total for that	2			
514/0	specific revenue, if estimable – that is, the proportion of	_			
	the specific revenue stream that has been sold				
	the specific revenue stream that has been sold				
S147d	A comparison of the proceeds of the sale and the present	2			
17 -	value of the future revenues sold, including the	_			
	significant assumptions used in determining the present				
	value.				
S148	The Notes to the Financial Statements should disclose the	2			
	following for recognized pollution remediation liabilities				
	and recoveries of pollution remediation outlays (GASB				
	P40.123; GAAFR, pages 379-380):				
S148a	The nature and source of pollution remediation	2			
	obligations (for example, federal, state, or local laws or				
9 91	regulations)				
S148b	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				
S148c	Estimated recoveries reducing the liability	2			
S149	For pollution remediation liabilities, or portions thereof,	2			
2245	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)				
S150	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;				
~	GAAFR, page 390):				
S150a	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				
Circh	The possible effects of such conditions and events				
S150b S150c	Government officials' evaluation of the significance of	2			
31000	those conditions and events and any mitigating factors				
S150d	Possible discontinuance of operations	2			
S150e	Government officials' plans (including relevant	2			
	prospective financial information)			<u> </u>	
S150f	Information about the recoverability or classification of	2			
	recorded asset amounts or the amounts or classification				
	of liabilities		<u> </u>		
S151	The following information should be disclosed in the notes	2			
	to financial statements of transferors and governmental				
	operators for service concession arrangements (GASB				
	S30.112; GAAFR, page 383): A general description of the arrangement in effect during	2			
S151a	the reporting period, including management's objectives	2			
	for entering into it and, if applicable, the status of the				
	project during the construction period				
S151b	The nature and amounts of assets, liabilities, and	2			
<u> </u>	deferred inflows of resources related to a service				
	concession arrangement that are recognized in the				
	<u> </u>	1	1		

tem Number S151c	Item The nature and extent of rights retained by the transferor or granted to the governmental operator	Significance Level 2	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
S152	under the arrangement Some service concession arrangements may include	2			
3- <u>0</u> 2	provisions for guarantees and commitments. For example, 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 \$30.113; GAAFR, page 383)	_			
S153	When prior-period adjustments are recorded, the resulting 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; GAAFR, page 348)	2			
S154	The nature of and justification for a change in accounting 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; GAAFR, page 348)	2			
S155	The effect on the change in net position/fund net position 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; GAAFR, page 348) (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	2			
S156	uncollectible accounts or inventory obsolescence.) The financial statements of the period of a change in the 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; GAAFR, page 348)	2			
S157	The nature of an error in previously issued financial 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; GAAFR, page 348)	2			
S158	Accounting changes adopted to conform to the provisions of 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)	2			
S159	Governments should disclose in the notes to financial statements the following information related to tax abatement agreements that they enter into: (GASBS 77,	2			
S159a	Brief descriptive information, including:	2			
S159a(1)	Names, if applicable, and purposes of the tax abatement programs	2			
S159a(2)	The specific taxes being abated	2			
S159a(3)	The authority under which tax abatement agreements are entered into	2			
S159a(4)	The criteria that make a recipient eligible to receive a tax abatement	2			

Signa(s) Signa(s)(1) The mechanism by which the taxes are abated, including: How the fax abstement recipient's taxes are continued, such as through a reduction of assessed. Signa(s)(2) How the amount of the tax abstement is determined, such as a specific follour amount or a specific percentage of taxes owed. Provisions for recupituring, absted taxes, if any, including the conditions under which abated taxes. Signa(s) Provisions for recupituring, absted taxes, if any, including the conditions under which abated taxes. Signa(s) Signa(s			Significance	Note or page # (Section S		Additional Information from Reviewer when
Stope(\$ 10 How the tax abatement recipient's taxes are reduced, such as through a reduction of assessed value		The mechanism by which the taxes are abated,	Level 2	Only)	Incorrect	<u>Applicable</u>
reduced, such as through a reduction of assessed value Stgod(x)	S150a(5)(1)		2			
determined, such as a specific dollar amount or a specific percentage of taxes owed Stigos(f) Provisions for recapturing abated taxes, if any, including the conditions under which abated taxes become eligible for recapture The types of commitments made by the recipients of the tax abatement agreements. Stigos (f) The presence of the tax abatement agreement and the specific taxes believe the reporting period as a result of tax abatement agreements. Stigos (I) The analos of the government's tax revenues were reduced during the reporting period as a result of tax abatement agreements. Stigos (I) The analos of the governments association with the forgone tax revenue: Stigos(d) The analos of the governments of the governments of the governments. Stigos(d) The analos of the governments of the governments of the governments. Stigos(d) The analos of the governments of the governments of the governments. Stigos(d) The types of commitments other than to reduce taxes as part of a tax abatement agreement, a description of the government agreements agreement, a description of the government agreements agreements to disclosus individually, a brief description of the quantitative threshold the advisor of the government of the quantitative threshold the observable of the governments of the statement agreements to disclosus individually. Stigos of the statement agreements are disclosed individually, a brief description of the quantitative threshold the observable of the governments of the statement agreements to disclosus individually. Stigos of the statement agreements are disclosed individually, a brief description of the quantitative threshold the specific according to the governments of the statement of the statement agreements and the specific according to the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement agreements and the specific according to the statement agreements and the specific according the repor		reduced, such as through a reduction of assessed value	2			
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general nature of the tax abatement information omitted and the specific source of the legal prohibition.	S160e	If a government omits specific information required by this Statement because the information is legally prohibited from being disclosed, a description of the general nature of the tax abatement information omitted	2			

Item Number S161	Item Tax abatement agreements that are entered into by a 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. (GASBS 77, paragraph 10)	Significance Level 2	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
T001	Required Supplemental Information Required supplementary information consists of schedules, statistical data, and other information that the GASB has determined are an essential part of financial reporting and should be presented with, but are not part of, the basic financial statements of a governmental entity. With the exception of Management's Discussion and Analysis (MD&A), all other required supplementary information (as required by various Codification sections) should be presented immediately following the notes to the basic financial statements. Other RSI may include budgetary comparison schedules for the general fund and for each major special revenue fund that has a legally adopted annual budget, information about the modified approach for reporting infrastructure assets, and employee benefit related information. (GASB 2200.205; GAAFR, page 577)	2			
T002	(Note to Reviewer: Only the items required to be RSI by GASB should be reported as RSI. Or in other words, don't include something as "Required" Supplementary Information in the RSI section it belongs somewhere else.) All Required Supplementary Information (RSI), other than the Management's Discussion and Analysis (MD&A), should immediately follow the notes to the financial statements. (GASB 2200.105, .205; GAAFR, page 577)	2			
T003	(Note to Reviewer: RSI should not be included within the notes to the financial statements. For example, the schedule of funding progress should not be included in the pension note.) Budgetary comparisons should be presented for the general fund and for each major individual special revenue fund for which an annual budget is legally adopted. OCGA 36-81-3(b) requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund and requires a project-length balanced budget for each	3			An annual balanced budget should be adopted for each special revenue fund.
T004	capital projects fund. (GASB 1100.111, 2200.206, 2400.102; GAAFR, page 578) A budgetary comparison is required for the general fund and for each major special revenue fund that has a legally adopted annual budget. The legally adopted requirement applies to the general fund as well as the major special revenue funds. "Legally adopted" refers to the notion that the government has no legal authority to spend resources until the budget is adopted. The intent of the legally adopted reference is that the budget provides legal authority to spend resources. A government may formally adopt an operating budget, but if they have the legal authority to spend resources without it, it does not constitute a legally adopted budget as contemplated in the standards. (GASB 2400.102; Comprehensive Implementation Guide, Questions 7.91.13 and 7.91.14) The required budgetary comparison information — for the	2			
	general fund and each major special revenue fund that has a legally adopted budget - should be 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)				
T006	Budgetary comparisons presented as RSI should be referred to as <i>schedules</i> rather than <i>statements</i> . (GASB 2400.102, 2200.206; GAAFR, page 578)	3			

Item Number T007	Item The budgetary comparison schedule should present both (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 2400.102, 2200.206; GAAFR, page 578) (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.)	Significance Level 3	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable Fund balances should be shown on page
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; GAAFR, page 578)	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; GAAFR, page 579)	3			
T010	The variance column on the budgetary schedule should not be captioned <code>favorable/unfavorable</code> . (GAAFR, page 579) (Note to reviewer: GAAFR, page 579, footnote 17 suggests labeling the column simply "variance" or "difference" or	3			
T011	"over/under".) 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,	3			
T012	2400.103; GAAFR, page 579) 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; GAAFR, page 580)	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. (GAAFR, pages 579-580) (Note to Reviewer: The disclosure of material violations of 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))	3			
T014	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; GAAFR, pages 580-581):	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			
To14b	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; GAAFR, page 581):	3			

			Note or		
			page #	Mark with	
T1 N7 1	Ti	Significance	(Section S		Additional Information from Reviewer when
Item Number To15a	The basis for the condition measurement and the	Level	Only)	Incorrect	<u>Applicable</u>
1015a	measurement scale used to assess and report condition.	3			
	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				
To15b	condition. The condition level at which the government intends to	3			
10150	preserve its eligible infrastructure assets reported using	3			
	the modified approach.				
T015c	Factors that significantly affect trends in the information	3			
	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.				
	-				
To15d	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.				
**	Combining and Individual Fund Statements	4 CEEP	ı		
U001	A combining balance sheet should be presented for all nonmajor governmental fund types where more than one	ACFR			
	individual fund of a generic fund type is reported on the				
	face of the fund financial statements. (GASB 2200.208;				
	GAAFR, pages 596-598)				
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;				
	GAAFR, pages 596-598)				
Uoo3	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; GAAFR, pages 596-598)				
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;				
	GAAFR, pages 596-598)				
Uoo5	A combining statement of cash flows 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; GAAFR, pages 596-598)				
Uoo6	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; GAAFR, pages 596-598)				
	statements. (GASD 2200.200; GAAFK, pages 590-598)				
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; GAAFR, pages 596-598)				
Uoo8	A combining statement of changes in assets and liabilities	ACFR			
	should be presented for all agency funds. (GASB 2200.208;				
	GAAFR, pages 597-598)				
	(Note to Reviewer: Uoo8 is only for Pre GASB 84 reports.				
	GASB 84 is effective for reporting periods beginning after December 14, 2019. For those reports, custodial funds				
	would follow the requirements of U007 above.)				
	(Note to Reviewer: GAAFR, page 598 states that "if the				
	government reported only a single agency fund, this				
	presentation would be included with the individual fund financial statements rather than with the combining				
	financial statements rather than with the combining financial statements".)				
			1	1	

			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
U009	Combining financial statements for nonmajor discretely	ACFR			
	presented component units should be included using the				
	same methodology as combining (and individual fund)				
	statements of the nonmajor funds of the primary				
	government as supplemental information. (GASB				
	2200.209, 2600.108; GAAFR, pages 596-598) Total columns of combining statements of nonmajor	ACFR			
U010	governmental and enterprise funds and for internal service	ACFK			
	and fiduciary funds should agree with the appropriate				
	aggregated column in the fund financial statements. (GASB				
	2200.208)				
U011	Combining and individual fund presentations should not	3			
0011	refer to the notes to the financial statements if they are	3			
	covered by an in-relation-to opinion from the independent				
	auditor. (GAAFR, page 599)				
U012	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. (GASB 2400.105; GAAFR,				
	page 607)				
	(Note to Reviewer: GAAFR, page 609 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				
	budgeting and GAAP, if the two are different.)				
U013	Budgetary comparisons included in the combining and	3			
	individual fund section should be described as schedules				
	rather than as statements. (GAAFR, page 197)				
	or Audits Performed in Accordance With Government		<u>ndards</u>	ı	
V001	The auditor's standard report on internal control over	2			
	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-				
**	GAS 4.54):				
Voora	A title that includes the word independent. An appropriate addressee.	2			
V001b V001c	An appropriate addressee. A statement that the auditor has audited the financial	2			The aggregate remaining fund information
VOOIC	statements of the auditee and a reference to the auditor's				should be referenced on page as an opinion
	report on the financial statements (including the title of				unit.
	each statement the financial statements (metuding the title of				unt.
	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 4.78 states that when a group auditor				
	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.)		<u>L</u>		
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.				
Voo1e	A section with the heading "Internal Control Over	2			
	Financial Reporting."				
Voo1f	A statement that in planning and performing the audit of	2			
	the financial statements, the auditor considered the				
	entity's internal control over financial reporting (internal				
	control) to determine the 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.				
					i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de
X 7	mi. 1 C. ii				
V001g	The definitions of deficiency in internal control, significant deficiency, and material weakness.	2			

			Note or		
		Significance	page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
Voo1h	If no significant deficiencies or material weaknesses have been identified:	2			
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			
	audit the auditor did not identify any deficiencies in internal control that are considered to be material				
	weaknesses.				
Voo1h(3)	a statement that material weaknesses may exist that	2			
Vooii	have not been identified. 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 internal control was for the limited purpose described	2			
	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				
V001i(2)	identified. 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			
	control over financial reporting were identified that 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			
V001j(1)	been identified: a statement that the auditor's consideration of	2	<u> </u>		
¥001j(1)	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.				
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 the title of the schedule in which the findings are	1A			
	reported. (Alternatively the findings may be listed in				
Voori(4)	this report.)	- 4			
V001j(4)	a description of the significant deficiencies identified, including the title of the schedule in which the	1A			
	findings are reported. (Alternatively the findings may				
Voo1k	be listed in this report.) A section with the heading "Compliance and Other	2			
TOOIR	Matters."				
Voo1l	A statement that as part of obtaining reasonable assurance about whether the entity's financial	2			
	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 determination of				
	financial statement amounts. However, providing an opinion on compliance with those provisions was not an				
	objective of the audit, and accordingly, the auditor does				
Voor	not express such an opinion. If no instances of noncompliance or other matters have				
V001m	been identified that are required to be reported, a	2			
	statement that the results of tests disclosed no instances				
	of noncompliance or other matters that are required to be reported under <i>Government Auditing Standards</i> .				
	soon month and the sound to				

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		Significance	Note or page # (Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
Voo1n	If instances of noncompliance or other matters have	1A			
	been identified that are required to be reported, a				
	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].				
V0010	If applicable, a statement that additional matters were	2			
V0010	communicated to the auditee in a written	-			
	communication.				
Voo1p	If material weaknesses, significant deficiencies, or	2			
•	reportable instance of noncompliance or other matters				
	are identified, a section with the heading "[Name of				
	entity]'s Response to Findings."				
Voo1q	A statement that the audited entity's response to the	2			
	findings identified in the audit are described in the				
	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.				
Voo1r	A section with the heading "Purpose of this Report."	2			
Voois	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.				
Vooit	The manual or printed signature of the auditor's firm.	1A			Call/email CPA before citing and request
					signed copy.
Voo1u	Auditor's city and state.	2			
V001v	The date of the auditor's report. (Because the report on	2			
	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.)				
	the duditor of report on the imanetal 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 which concern certain fraud or abuse. (AAG-GAS 4.53)				
	fraud of abuse. (AAG-GAS 4.53)				
Voo3	A Report on Internal Control Over Financial Reporting and	1A			
0	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				
-					

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			Note or	Moult with	
		Cignificance	page # (Section S	Mark with	Additional Information from Reviewer when
Item Number	Itam	Significance Level	Only)	Incorrect	Applicable
Woo1			Only)	Hicorrect	Applicable
W001	Entities expending \$750,000 or more of federal awards in a	1A			
	fiscal year are subject to the Uniform Guidance and,				
	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				
	<u> </u>				
	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)				
	separate cover. (AAG-GAS 13.05 – 13.00)				
W001a	Supplementary Schedule of Expenditures of Federal	1A			
	Awards				
Woo1b	Summary Schedule of Prior Audit Findings	1A			
Woo1c	Schedule of Findings and Questioned Costs	1A			
Woo1d	Report on Compliance with Requirements that Could	1A			
	Have a Direct and Material Effect on Each Major				
	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.)				
W002	The following information should be included in the	2			
	Schedule of Expenditures of Federal Awards (AAG-GAS				
	7.08-7.09):				
Woo2a	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 6 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				
Woo2b	programs. for federal awards received as a subrecipient, the name	2			The identifying number assigned by the pass-
110020	of the pass-through entity and the identifying number	4			through entity should be shown on page
	assigned by the pass-through entity				anough entity should be shown on page
W002c	the total federal awards expended for each individual	2			Subtotals should be shown on page for the
5020	federal program and for each cluster	_			XX.CCC and XX.CCC programs.
Woo2d	the CFDA (Catalog of Federal Domestic Assistance)	2			F .O
	number or other identifying number when the CFDA				
	information is not available				
W002e	Include the total amount of federal awards expended for	2			
	loan or loan guarantee programs.				
Woo2f	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				
Woo2g	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 or		
		Significance	Note or page # (Section S	Mark with "X" if	Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
	(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				
X47	guarantees.")	_			
Woo3	The Summary Schedule of Prior Audit Findings should (AAG-GAS 5.34 and 13.51):	2			
Woo3a	report the status of all audit findings included in the	2			
	prior audit's schedule of findings and questioned costs				
	relative to federal awards.				
Woo3b	include audit findings reported in the prior audit's	2			
	summary schedule of prior audit findings, except audit				
Woo3c	findings that have been corrected or are no longer valid include the reference numbers the auditor assigns to	2			
110030	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				
W004	The Uniform Guidance requires the auditor to prepare a	2			
	schedule of findings and questioned costs, which should				
TATO O 45	include the following three sections (AAG-GAS 13.34): a summary of the auditor's results				
Woo4a Woo4b	findings related to the financial statements that are	2			
W 004b	required to be reported in accordance with Government	2			
	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				
Woo6	that no matters were reported. (AAG-GAS 13.46) The Uniform Guidance requires the schedule of findings	2			
W 000	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)				
	(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".)				
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Item Number Woo6b	<u>Item</u> where applicable, a statement that significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements	Significance Level 2	Note or page # (Section S Only)	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
Woo6c	a statement on whether the audit disclosed any noncompliance that is material to the financial statements of the auditee	2			
Woo6d	where applicable, a statement that significant deficiencies or material weaknesses in the internal control over major programs were disclosed by the audit	2			
Woo6e	the type of report the auditor issued on compliance for major programs (that is, unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion)	2			The type of audit report issued on the compliance of major programs should be described as unmodified rather than unqualified on page
Woo6f	a statement on whether the audit disclosed any audit findings that the auditor is required to report	2			
Woo6g	(Note to Reviewer: See also AAG-GAS 13.39.) an identification of major programs	2			
Woo6h	the dollar threshold used to distinguish between type A	2			
	and type B programs as described in section 2 CFR 200.518 of the Uniform Guidance.				
Woo6i	a statement on whether the auditee qualified as a low- risk auditee	2			
W007	AU-C section 265, Communicating Internal Control Related 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 29) (Note to Reviewer: See Woo6b and Woo6d above.)	3			
Woo8	The Uniform Guidance requires the schedule of findings 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 Guidance audit. (AAG-GAS 13.37 to 13.38)	2			
W009	Auditors should place their findings in perspective by 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 4.29; AAG-	2			
W010	Government Auditing Standards provides that when presenting findings such as deficiencies in internal control, 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, paragraph 4.11-4.14 and 4.28; AAG-GAS 4.58 and 4.61)	2			

Audi		Significance	Note or page # (Section S	Mark with	
W011 When Audi		Significance	fage #		
W011 When	1		(Section 5		Additional Information from Reviewer when
Audi		Level	Only)	Incorrect	Applicable Applicable
	en performing an audit in accordance with Government	2			
detic	iting Standards, if the auditor's report discloses				
	ciencies in internal control, fraud, noncompliance with risions of laws, regulations, contracts, and grant				
	ements, or abuse, the auditor should obtain and report				
	views of responsible officials of the auditee concerning				
	findings, conclusions, and recommendations, as well as				
	planned corrective actions. (AAG-GAS 4.64; GAS,				
	graph 4.33)				
	it findings that relate to both the financial statements	2			
	the federal awards should be reported in both sections are schedule. However, the reporting in one section of				
the s	schedule may be in summary form, with a reference to a				
	iled reporting in the other section of the schedule. (AAG-				
	(13.35)				
	Uniform Guidance requires the schedule of findings	2			
	questioned costs to include a section that reports the				
	ings relating to federal awards which should include G-GAS 13.39):				
	ignificant deficiencies and material weaknesses in the	0			
	nternal control over major programs	2			
	naterial noncompliance with the provisions of laws,	2			
re	egulations, contracts, or grant agreements that are				
re	elated to a major program				
	nown questioned costs that are greater than \$25,000	2			
	or a type of compliance requirement for a major program				
	moun questioned costs when likely questioned costs are	2			
0	reater than \$25,000 for a type of compliance	-			
	equirement for a major program. Although the auditor				
	s not required to report the estimate of the total				
	uestioned costs, the auditor should include information				
	o provide proper perspective for judging the prevalence nd consequences of the questioned costs				
aı	and consequences of the questioned costs				
W013e kr	nown questioned costs that are greater than \$25,000	2			
fo	or programs that are not audited as major				
	nown fraud affecting a federal award, unless such fraud	2			
	s otherwise reported as an audit finding in the schedule				
	f findings and questioned costs for federal awards. The Uniform Guidance does not require the auditor to make				
	n additional reporting when the auditor confirms that				
th	he fraud was reported outside of the auditor's reports				
	inder the direct reporting requirements of Government				
	Auditing Standards				
W013g sig	ignificant instances of abuse relating to major programs	2			
Wo13h th	he circumstances concerning why the auditor's report	2			
	on compliance for major programs is other than an	-			
ur	inmodified opinion, unless such circumstances are				
	therwise reported as audit findings in the schedule of				
	indings and questioned costs for federal awards (for				
	xample, a scope limitation that is not otherwise eported as a finding)				
	nstances where the results of audit follow-up	2			
pr	procedures disclosed that the summary schedule of prior				
	udit findings prepared by the auditee in accordance				
	with the Uniform Guidance materially misrepresents the				
	tatus of any prior audit finding auditor's standard report on compliance with	2			
	nirements that could have a direct and material effect on				
	n major program and on internal control over				
comp	pliance in accordance with the Uniform Guidance				
	ıld include (AAG-GAS, paragraph 13.26):	_			
	A title that includes the word independent. An addressee appropriate for the circumstances of the	2 2			
	ingagement.	4			
	A section titled "Report on Compliance for Each Major	2			
Fe	Federal Program."				
	an introductory paragraph that includes the following:	2			
W014d(1)	A statement that the auditor has audited the auditee's	2			
	compliance with the types of compliance requirements described in the <i>OMB Compliance</i>				
	Supplement (Compliance Supplement) that could				
	have a direct and material effect on each of its major				
	federal programs.				

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			Note or	Mork with	
		Significance	page # (Section S	Mark with	Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
W014d(2)	Identification of the period covered by the report.	2			
Wo14d(3)	A statement that the auditee's major federal programs	2			
	are identified in the summary of auditor's results				
	section of the accompanying schedule of findings and				
Works	questioned costs. A subheading titled "Management's Responsibility" that	0			
Wo14e	includes a statement that compliance with the	2			
	requirements of laws, regulations, contracts, and grants				
	applicable to the auditee's federal programs is the				
	responsibility of the auditee's management.				
Wo14f	A subheading titled "Auditor's Responsibility" that	2			
4/ 3	includes the following:				
W014f(1)	A statement that the auditor's responsibility is to	2			
	express an opinion on compliance for each of the entity's major federal programs based on the audit of				
	the types of compliance requirements.				
W014f(2)	A statement that the compliance audit was conducted	2			
,	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 .				
Wo14f(3)	A statement that those standards and the Uniform	2			
	Guidance require that the auditor plan and perform				
	the audit to obtain reasonable assurance about				
	whether noncompliance with the types of compliance				
	requirements that could have a direct and material				
	effect on a major federal program occurred.				
W014f(4)	A statement that an audit includes examining, on a	2			
110141(4)	test basis, evidence about the entity's compliance with	_			
	those requirements and performing such other				
	procedures as the auditor considered necessary in the				
	circumstances.				
W014f(5)	A statement that the auditor believes that the	2			
	compliance audit provides a reasonable basis for the				
W014f(6)	auditor's opinion. A statement that the compliance audit does not	2			
110141(0)	provide a legal determination of the auditee's	-			
	compliance with those requirements.				
Wo14g	When the auditor is expressing an unmodified opinion	2			
	on all major programs, a subheading titled "Opinion on				
	Each Major Federal Program" that contains a statement				
	that in the auditor's opinion the entity complied, in all				
	material respects, with the types of compliance requirements that could have a direct and material effect				
	on each of its major federal programs for the year ended				
	[specify date].				
Wo14h	If instances of noncompliance for a major program are	2			
	noted that result in an opinion qualification, a				
	subheading titled, "Basis for Qualified Opinion on				
	[Name of Major Federal Program]" that includes the				
Worth(z)	following:	0			
W014h(1)	A statement that, as described in the accompanying schedule of findings and questioned costs, the auditee	2			
	did not comply with requirements regarding [identify				
	the major federal program and associated finding				
	number(s) matched to the type(s) of compliance				
	requirements].				
Wo14h(2)	a statement that compliance with such requirements	2			
	is necessary, in the auditor's opinion, for the auditee				
	to comply with the requirements applicable to the				
W014i	program(s). If instances of noncompliance are noted that result in an	2			
W0141	opinion qualification for one or more major programs, a	2			
	subheading with an appropriate title (for example,				
	"Qualified Opinion on [Name of Major Federal				
	Program]") that includes the auditor's opinion on				
	whether the auditee complied, in all material respects,				
	with the types of compliance requirements that could				
	have a direct and material effect on each of its major				
	federal programs.				

			Note or		
			page #	Mark with	
Item Number	Itam	Significance Level	(Section S Only)	"X" if Incorrect	Additional Information from Reviewer when Applicable
Itelli Nullibei	(Note: If instances of noncompliance are noted that result	Level	Only)	incorrect	<u> Аррисавіе</u>
	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.)				
Wo14j	If other non-compliance is identified that does not result	2			
	in a modified opinion but that is required to be reported				
	in accordance with the Uniform Guidance, a subheading				
W014j(1)	titled "Other Matters" containing a reference to the schedule of findings and questioned	2			
110141(1)	costs in which the instances of non-compliance are	_			
	described, including the reference number(s) of the				
	finding(s).				
W014j(2)	a statement that the auditor's opinion on each major	2			
	federal program is not modified with respect to the matters.				
Wo14k	A section heading "Report on Internal Control Over	2			
	Compliance" that includes the following statements and				
	definitions:				
W014k(1)	A statement that the auditee's management is	2			
	responsible for establishing and maintaining effective internal control over compliance with the types of				
	compliance requirements.				
W014k(2)	A statement that in planning and performing the	2			
	compliance audit, the auditor considered the				
	auditee's internal control over compliance with the				
	types of requirements that could have a direct and material effect on each major federal program to				
	determine the auditing procedures that are				
	appropriate in the circumstances for the purpose of				
	expressing an opinion on compliance for each major				
	federal program and to test and report on internal				
	control over compliance in accordance with the Uniform Guidance, but not for the purpose of				
	expressing an opinion on the effectiveness of internal				
W014k(3)	A statement that the auditor is not expressing an	2			
(10141(3)	opinion on the effectiveness of internal control over	_			
	compliance.				
W014k(4)	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 .				
	Note to reviewer: footnote 25 states: Although the				
	definitions of deficiency in internal control over compliance				
	and material weakness in internal control over compliance				
	are required in all reporting, the definition of significant deficiency in internal control over compliance is not				
	required to be included in the report when no significant				
	deficiencies in internal control over compliance have been				
	identified				
W014k(5)	A statement that the auditor's consideration of	2			
1,0141(0)	internal control over compliance was for the limited	_			
	purpose described in the first paragraph of the				
	section and was not designed to identify all				
	deficiencies in internal control over compliance that might be material weaknesses or significant				
	deficiencies.				
W014k(6)	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(7)	A statement that material weaknesses may exist that	2			
7-1-1(/)	have not been identified. (For situations where	_			
	significant deficiencies or material weaknesses are				
	identified, this statement is revised to indicate that				
	material weaknesses or significant deficiencies may exist that have not been identified.)				
	caist that have not been identified.)	<u> </u>	1	<u> </u>	

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			Note or page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number	Item	Level	Only)	Incorrect	Applicable
Wo14k(8)	If significant deficiencies in internal control over	1A		İ	
	compliance were identified, a statement that no				
	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(9)	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(10)	A separate paragraph at the end of the section stating	2			
1,0141(10)	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.				
Wo14l	The manual or printed signature of the auditor's firm.	1A			Call/email CPA before citing and request
	. 0				signed copy.
Wo14m	The city and state where the auditor practices.	2			
Wo14n	The date of the auditor's report.	2			
W015	If a separate single audit package is issued, the required reporting on the schedule of expenditures of federal awards	2			
	should be incorporated in the report issued to meet the				
	requirements of the Uniform Guidance. (AAG-GAS 13.28)				
	•				
Wo16	According to the Schedule of Expenditures of Federal	3			
	Awards, total expenditures of federal awards were reported				
	as \$X. The reporting package submitted to our office was				
	prepared in accordance with the provisions of the Uniform Guidance, except for any items noted elsewhere in this				
	letter. It is important to note that Section 200.425(2) of the				
	Uniform Guidance states that the cost of auditing a non-				
	Federal entity which has Federal awards expended of less				
	than \$750,000 per year shall not be charged to a Federal				
	award.		L		
37	Reports Required by State Law	77			
X001	The audit report must include the following for Special Purpose Local Option Sales Tax (Note: The auditor shall	X			
	verify and test expenditures sufficient to provide assurances				
	that the schedule is fairly presented in relation to the				
	financial statements.) (OCGA 48-8-121):				
X001a	A schedule should be included in each annual audit	X			
	which shows for each project in the resolution or				
	ordinance calling for imposition of the tax the original				
	estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior				
	years, and amounts expended in the current year				
X001b	The auditor's report on the financial statements shall	X			
	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				
Vess	relation to the financial statements taken as a whole.				
X002	An opinion on the Schedule of Special Purpose Local Option Sales Tax issued in a report separate from the auditor's	2			
	report on the financial statements is considered a report on				
	special-purpose financial presentation to comply with				
	regulatory provisions as defined by AU-C 800.21. This				
	special-purpose report must contain the required elements				
	of AU-C 800.22.				
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			Note or		
			page #	Mark with	
		Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
Xoo3	The audit report must include the following for Special	X			
	District Mass Transportation Sales and Use Tax (Note: The				
	auditor shall verify and test expenditures sufficient to				
	provide assurances that the schedule is fairly presented in				
	relation to the financial statements.) (OCGA 48-8-269.5):				
Хооза	A schedule should be included in each annual audit	X			
	which shows for each project in the resolution or				
	ordinance calling for imposition of the tax the original				
	estimated cost, the current estimated cost if it is not the				
	original estimated cost, amounts expended in prior				
	years, and amounts expended in the current year				
X003b	The auditor's report on the financial statements shall	X			
0	include an opinion, or disclaimer of opinion, as to				
	whether the Schedule of Special District Mass				
	Transportation Sales and Use Tax is presented fairly in				
	all material respects in relation to the financial				
	statements taken as a whole.				
X004	An opinion on the Schedule of Special District Mass	2			
2004	Transportation Sales and Use Tax issued in a report	2			
	separate from the auditor's report on the financial				
	statements is considered a report on special-purpose				
	financial presentation to comply with regulatory provisions				
	as defined by AU-C 800.21. This special-purpose report				
	must contain the required elements of AU-C 800.22.				
X005	OCGA 48-8-121 states that the auditor's report on the	3			
, and the second	financial statements shall include an opinion, or disclaimer	Ü			
	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.				
Xoo6a	SPLOST proceeds shall be used exclusively for the purpose	X			According to the note on page 18, there is an
	or purposes specified in the resolution or ordinance calling				interfund balance due from the General Fund
	for imposition of the tax. Such proceeds shall be kept in a				to the SPLOST Fund.
	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. (OCGA 48-8-121)				
V- (1	TODY OUT	77			According to the land of the control
Xoo6b	TSPLOST proceeds shall be used exclusively for the purpose	X			According to the note on page 18, there is an
	or purposes specified in the resolution or ordinance calling				interfund balance due from the General Fund
	for imposition of the tax. Such proceeds shall be kept in a				to the TSPLOST Fund.
	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. (OCGA 48-8-269.5)				

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		o: :c:	page #	Mark with "X" if	41177 17 C 17 C D 1
Y: 37 1	T.	Significance	(Section S		Additional Information from Reviewer when
Item Number		Level	Only)	Incorrect	<u>Applicable</u>
X007	For counties and municipalities levying and collecting a	X			
	hotel/motel tax in accordance with the provisions of OCGA				
	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. (OCGA 48-13-51(a)(9)(B))				
	(Note to Reviewer: Further guidance can be found on the				
	Department of Community Affairs website.)				
Xoo8	For counties and municipalities levying and collecting an	X			
	excise tax on rental motor vehicles in accordance with the				
	provisions of OCGA 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. (OCGA 48-13-96)	37			
	Each grant of state funds to a recipient local government	X			
	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 OCGA 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. (OCGA 36-81-8.1)				
X009	Any local government collecting or expending any 9-1-1	X			
7,009	charges or wireless enhanced 9-1-1 charges in any fiscal year	21			
	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. (OCGA				
	46-5-134(m)(1))				
Xooga	(Note: Information on the E-911 report can be found on our				
210090	website at http://www.audits.ga.gov/NALGAD/9-1-				
	1 information.html)				
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The Name Item Name Item Name Item Name Nam			Cignificance			Additional Information from Deviauran when
Note that this finding is included in this and the trainform Cate counts for Local Government in (design) (COA) relationed and the control of Accounts for Local Government in (design) (COA) relationship and control of the control	Item Number	Item				
and use the Uniform Chart of Accounts for Local Governments in Gorginal (COA) established and maintained by the Georgia Department of Community Centers he accounted for in the Binergency of 11 deploye Centers he accounted for in the Binergency of 11 deploye Centers he accounted for in the Binergency of 11 deploye Centers he accounted for in the Binergency of 11 deploye Centers he accounted for in the Binergency of 11 deploye Centers in integrated While its telecommunications the Telecommunications fand, an esterptive fund. Purthermore, O.C.G.A \$69-521 defentled allowable expenditures of & 50-11 eventes collections. Based upon our crives of the earthor Georgia of 50-12 defentled allowable expenditures of & 50-11 events collections. Based upon our crives of the earthor Georgia of the Communications for the Communications with the above referenced Code sertions was noted: X011 X012 According to the information provided on the Surr expect. Psyli find, he being insofation like the communication of the Communication Find. All revenues and expenditures residued in the property of the information provided on the Surr expect. Psyli find, he being insofation like the communication of the Surr expect. Psyli find, he being insofation like the communication of the Surr expect. Psyli find, he he being insofation like the communication Find. All revenues and expenditures required the to the Communication Find. All revenues and expenditures required to the Code the above the communication of the Surr expect. Psyli find, he capacity in the Surried He all revenues and expenditures required to the Code the American Accounts and the Code of the Code the American Accounts and the Code of the Code the American Accounts and the Code of the Code of the Expenditures template is available on the Local Government Addit and Accounts and Surried of the Code of the Expenditures template is available on the Local Government Account of Accounting Secures the Expenditure requirement of Accounting the Surried Study and the Code of the Code o				Only)	meorrect	
Governments in Georgia (CUCA) established and maintained by the Georgia Department of Community Affairs. The UCA) specifies that the operations of E-01 for Government of the Community of Country of E-01 for Government of Country of						
Affairs. The UOA specifies that the operations of E-911 Contests be accounted for in the Emergency of 11 deplone fund. a special revenue fund. unless a government f E-911 program is integrated within a sheet-communications with the program is integrated within a sheet-communications that the Telecommunications fund. an enterprise fund. Furthermore, O.C.G.A. §6-92 sit lentifies allowable expenditures of E-911 revenue collections. Based upon our review of the endined fundant statements and of the endined fundant statements and of the endined fundant statements and of the endined fundant statements and of the endined fundant statements and of the endined fundant statements and of the endined fundant statements and for the endined fundant statements and for the endined statement and for any cets associated with the above referenced Code sections was noted: Xu1 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 be E-912 Fund. Xu2 In 2011, the General Assembly passed two bills that revised the E-912 reporting requirements. Hosto Bill Selb modified the allowable uses of E-911 funds revised. Under Senate Bill Selb, there is no requirement to subsubt deal government and allowable uses of E-911 funds revised. Under Senate Bill Selb, there is no requirement to report the amount of E-914 funds collected. The new Certification of the E-penditure requirements of O.C.G.A. §46,5-734. In addition, there is no requirement to report the amount of E-914 funds collected. The new Certification of the E-penditure requirement to subsubt deal government and of the E-914 funds collected. The new Certification of the E-penditure requirement to subsubt deal government and the properties of the E-914 funds collected. The new Certification of the E-penditure requirement of the E-914 funds collected and the E-914 funds collected and the E-914 funds collected and the E-914 funds collected. The new Certification of the E-914 funds collec						
Centers be accounted for in the Emergency 91 telephone fund, a special necessar four, almost a general results of the program is integrated within its telecommunications activity, in which case P-21 man be accounted for within Part of the Part of		maintained by the Georgia Department of Community				
fund, a special revenue fund, unless a government's 5-91 programs intrograted within its telecommunications activity, in which case E-91 must be accounted for within the Furthermore, O.C.G.A. \$65, 67-94 identified allowable expenditures of E-91 revenue collections. Based upon our review of the author of annual statements and for the Annual Report of E-91 Collections and Expenditures, the following monomplature with the alone referenced Colle sections was noted: XIVII According to the information provided on the E-91 report, E-91 funds are being transferred to the General Fund. All revenues and expenditures related to open districts and the provided of the provided on the E-91 report, E-91 funds are being transferred to the General Fund. All revenues and expenditures related to opening an E-91 center should be accounted for in the accomplishable plus reverses suppliers about the accounted for in the						
program is integrated within its telecommunications activity, in which case 1-01 must be accounted for within the Telecommunications fand, an enterprise fund, the process of the control of the process of the control of the process of the control of the process of the process of the control of the process of the control of the process of the process of the control of the process of the control of the process						
activity, in which case E-9:1 must be accounted for within the Telecommunications fund, an enterprise fund, Purthermone, O.C.63, 846-5; 34 dientifies allowable copendums of E-9:1 revenue collections, Based upon our designation of the Communications with the above referenced Code sections was noted: **Not I According to the information provided on the E-9:1 report, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:1 funds are being transferred to the General Papert, E-9:2 funds received. Under Seated the E-9:1 reporting requirements. House Bill 360 multified the allowable uses of E-9:1 funds received. Under Seated the E-9:1 reporting requirements to submit local government another certification that funds were expended O.C.G.A. \$46-5:134. In abillion, there is no requirement to submit local government another certification that fronds were expended O.C.G.A. \$46-5:134. In abillion, there is no requirement to prior the amount of E-9:1 finds collected. The new Certification of 9:1 Expenditures template is available on the Local Government Audit and Accounts has been considered to the Community of the						
the Telecommunications fund, an enterprise fund. Furthermore, O. C. A. \$46-5-534 identifies and value of the authorit function statement and for the received of the authorit function statement and for the received of the authorit function statement and for the received functions and the statement of the stateme						
Furthermone, O.G.G. 1465-514, identifies allowable expenditures of the undired financial statements and/or the Annual Report of Part (Collections and Expenditures). Based upon our review of the undired financial statements and/or the Annual Report of Part (Collections and Expenditures). The following noncompliance with the above referenced Code sections was noted: X011						
expenditures of 6-pt revenue collections. Based upon or review of the audited financial statements and/or the Annual Report of E-911 Collections and Expenditures, the following noncompliant local government shall be solely financially responsible for the rembrescenent of the common of the policy in proceedings by an aggreed party. The following noncompliant local government shall be solely financially responsible for the rembrescenent and for any casts several with the auditor and the policy of the po						
Annual Report of 6-01 Collections and Expenditures, the following noncompliance with the above referenced Code sections was noted: XO11 According to the information provided on the E-911 report, E-911 funds are being transferred to the General Part of Primary and According to the information provided on the E-911 report, E-911 funds are being transferred to the General Part of Primary and All recenues and expenditures related to nogeniting an E-911 Center should be accounted for in the Incompliance with the capture of the E-911 reporting requirements. House Bill 260 modified the allowable uses of E-911 funds collected. 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 C.C.G.A. \$45-5-32, In addition, there is no requirement to submit local government auditor certification that funds were expended in compliance with the expenditure requirements of C.C.G.A. \$45-5-32, In addition, there is no requirement to report the amount of E-911 funds collected. The new Certification Government Audits and Accounts has determined that the following entity(i.e.) should be reported as follows with the information and Accounts the state of the Popartment of Audits and Accounts that determined that the following entity (i.e.) should be reported as follows with the information statement of the food of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of the Popartment of Audits and Accounts web site was a state of t		expenditures of E-911 revenue collections. Based upon our				proceedings by any aggrieved party. The
following noncompliance with the above referenced Code sections was noted: ### According to the information provided on the E-911						
sections was noted: reinhursement shall be accomplished by the service supplies shalting the imposition of the 9-1-1 charges and wireless enhanced wireless enhanced wireless enhanced and wireless enhanced wireless enhanced and wireless enhanced to 1-1 charges and wireless enhanced to 1-1 charges and wireless enhanced to 1-1 charges and wireless enhanced to 1-1 charges and wireless enhanced to 1-1 charges and shaltened to 1-1 charges and 1-1						
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		should no longer state that bond issuance costs are reported				
related debt.						
		related debt.				

Item Number Zoo8	Item The amounts of net position shown on page do not agree with the amounts reported on page and the prior year.	Significance Level 3	(Section S	Mark with "X" if Incorrect	Additional Information from Reviewer when Applicable
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 2014 Comprehensive Annual Financial Report.