

ATTACHMENT B

	The State Bar of California				
	CSMFO/GFOA and CAFR Budgeting and Financial Reporting Checklist Comparison:				
	Standards	# of Elements Currently Implemented	# of Elements for Implementation	# of Elements Not Recommended	Total # of Elements
1	CSMFO Budget Section Checklist	14	16	13	43
2	GFOA Budget Section Checklist	28	37	17	82
3	CAFR Checklist	545	13	65	623
	Total:	587	66	95	748
		78.5%	8.8%	12.7%	

	The State Bar of California			
	CSMFO Budget Checklist			
	CSMFO Budget Section/Description	Elements Currently Implemented	Elements for Implementation	Elements Not Recommended
1	Include a table of contents. Numbered document's pages.	X		
2	Contain transmittal letter/budget message.		X	
3	Highlight letter/message policy/economic/legislative issues facing the jurisdiction and recommend actions to resolve these issues.		X	
4	Highlight letter/message major changes in budget from current year regarding service and/or funding levels.		X	
5	Highlight letter/message major organization priorities and their funding sources.		X	
6	Describe the accounting basis for budget.		X	
7	Explain the budget process.		X	
8	Include a jurisdiction-wide organization chart.		X	
9	Describe the basis for assumptions for key revenue estimates.		X	
10	Include budget at least the General Fund, special revenue funds, and enterprise funds of the jurisdiction, and a listing of all other funds used in the jurisdiction.	X		
11	There is a schedule of revenue, by fund, and display at least the proposed budget year(s) and the two prior years.			X
12	There is a schedule of expenditures, by fund, and does it display at least the proposed budget year(s) and the two prior years.			X
13	There is a schedule of expenditures, by department, organization, program or function, and does it display at least the proposed budget year(s) and the two prior years.			X
14	There is a fund balance schedule, by fund, showing changes from the projected beginning balances through the end of the budget year.	X		
15	Describe the department, organization, program or function in the budget detail pages.	X		
16	Describe the level of budget control exercised by the jurisdiction and is that level included in the budget document.			X
17	A summary of personnel (headcount) by organization, fund or department for the proposed budget year(s) and the prior year.	X		
18	Clearly enough organized and presented as a document.	X		
19	Numbers and format appear to be accurate and consistent throughout the document.	X		
20	Display an effective use of graphics, artwork and charts.			X
21	An in-depth description of revenue sources and basis for estimates.		X	
22	Include a jurisdiction profile; review of community demographics, location, economy.			X
23	Include actual budget adoption resolutions/ordinances enacted by Council/Board.	X		
24	Discuss implications of Prop 4 limit and/or future trends analyzed.			X
25	Document demonstrate the use of cost accounting or allocated costs.	X		
26	A description of financial/budget policies which govern finance or budget development such as for reserves, debt management, CIP, revenue projections.		X	
27	Additional prior year revenue, expenditure, & organization detail schedules included beyond A12, 13, 14, 17.			X
28	Additional future years of forecasted revenue, expenditure and organization detail schedules included.	X		
29	Additional budget detail highlighting recent accomplishments.		X	
30	Additional budget detail describing budget year goals for organization/ program.		X	
31	Additional budget detail identifying performance measures such as workload and/or efficiency or effectiveness indicators.			X
32	Performance measures directly linked to stated goals.			X
33	Personnel/staffing levels listed for each detail budget level (department, function, division, program).	X		
34	Include departmental organizational charts.		X	
35	Description of staffing level changes compared to prior year.		X	
36	Discussion of employee compensation and benefits included.		X	
37	Include description of budgeted debt obligations.	NA	NA	NA
38	Include an index.	X		
39	Include a glossary of terms.		X	
40	Include financial trend indicators and the associated analysis.			X
41	Include a comparison of financial status to other jurisdictions.			X
42	Display exceptional format clarity & presentation effectiveness.	X		
	Total Count:	14	16	13
	Source: https://www.csmfo.org/about/programs/budget-awards/samples/			

	The State Bar of California			
	GFOA Budget Checklist			
	GFOA Budget Section/Description	Elements Currently Implemented	Elements for Implementation	Elements Not Recommended
1	Provide a comprehensive table of contents.	X		
2	All pages numbered or otherwise identified.	X		
3	Page number references in the budget or electronic table of contents agree with the related page numbers in the budget or electronic submission.	X		
4	Include non-financial policies/goals.		X	
5	Include policies/goals together in the Budget Message or in another section that is separate from the departmental sections.		X	
6	Discuss other planning processes.		X	
7	Address short-term factors.		X	
8	Discuss how the short-term factors guided the development of the annual budget.		X	
9	Present a summary of service level changes.		X	
10	Message highlight the principal issues facing the governing body in developing the budget (e.g., policy issues, economic factors, regulatory, and legislative challenges).		X	
11	Describe the action to be taken to address these issues.		X	
12	The message explain how the priorities for the budget year differ from the priorities of the current year.		X	
13	The message comprehensive enough to address the entire entity.		X	
14	Contain an overview in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief document.		X	
15	Summary information on significant budgetary items conveyed in an easy to read format.		X	
16	Provide summary information on budgetary trends.			X
17	Provide an organization chart which shows the entire entity.		X	
18	Include a narrative or graphic overview of the entity's budgetary fund structure.	X		
19	Indicate which funds are appropriated. (Other funds for which financial plans are prepared also may be included in the document.)	X		
20	Include a description of each individual major fund.	X		
21	Indicate if additional or fewer funds are included in the audited financial statements.	X		
22	Explain or illustrate the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate.	X		
23	Include the basis of budgeting defined (eg., modified accrual, cash, or accrual) for all funds.		X	
24	State clearly the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements.		X	
25	Describe the difference the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statement.		X	
26	Include a summary of financial policies and goals.		X	
27	Include the financial policies the entity's definition of a balanced budget.		X	
28	Present all financial policies presented in one place.		X	
29	Include a description of the process used to develop, review, and adopt the budget.		X	
30	Provide a budget calendar to supplement (not replace) the narrative information on the budget process.			X
31	Provide a discussion of how the budget is amended in the budget document available to the public (including the budgetary level of control).		X	
32	Include an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds.	X		
33	Present either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix for revenues and other financing sources and expenditures and other financing uses.	X		
34	Present revenues by major type in this schedule (e.g., property taxes, intergovernmental, sales taxes, fees and charges).		X	
35	Present expenditures by function, organizational unit, or object in this schedule.	X		
36	Present revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year together on the same schedule(s) or on schedules presented on adjacent/sequential pages.	X		
37	Present the appropriated funds in total (or for the entity as a whole if no appropriated funds are included)	X		
38	Present a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)	X		
39	Present revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and both budget years together on the same schedule(s) or on separate schedules presented on adjacent/sequential pages for biennial budgets.	X		
40	Include the entity's definition of "fund balance" (or of "fund equity" if no governmental funds are included in the entity - frequently the noncapital portion of net assets)		X	
41	Present the fund balance (equity) information for the budget year.	X		
42	Include a schedule showing (1) beginning fund balances, (2) increases and decreases in total fund balances (reported separately), and (3) ending fund balances for appropriated governmental funds.	X		
43	Present a minimum for each major fund and for nonmajor governmental funds in the aggregate.	NA	NA	
44	Include a discussion of the causes and/or consequences of these changes in fund balance if fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%.	NA	NA	
45	If an entity has no governmental funds, present the change in the fund equity for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund.	NA	NA	

	GFOA Budget Section/Description	Elements Currently Implemented	Elements for Implementation	Elements Not Recommended
46	Include a discussion of the causes and/or consequences of any change in fund equity that is greater than 10% in either a significant fund or other funds in the aggregate if an entity has no governmental funds and the fund equity of any significant fund or other funds in the aggregate is anticipated to change by more than 10%, does	NA	NA	
47	Present biennial budgets the change in fund equity presented separately for both years of the biennium.	NA	NA	
48	Describe individual revenue sources.		X	
49	Describe the revenue sources that are at least 75 percent of the total revenues of all appropriated funds.		X	
50	Describe the methods used to estimate revenues for the budget year described (e.g., trend analysis, estimates from another government or consulting firm)			X
51	Describe trends and the underlying assumptions adequately if revenues are projected based on trend information.			X
52	Identify long-range financial plans.		X	
53	Extend long-range financial plans out at least two years beyond the budget year.		X	
54	Explain or illustrate a concise explanation or illustration of the linkage between the entity's long-range financial plans and strategic goals.			X
55	Define "capital expenditures".		X	
56	Indicate the total dollar amount of capital expenditures for the budget year (both budget years for biennial budgets)	X		
57	Describe significant nonrecurring capital expenditures along with dollar amounts. (Information in a separate CIP document does not satisfy this criterion.)		X	
58	State clearly if the entity has no significant nonrecurring capital expenditures.		X	
59	Describe and quantify anticipated operating costs associated with significant nonrecurring capital expenditures (e.g., additional personnel costs, additional maintenance costs, or additional utility costs)? (Information in a separate CIP document does not satisfy this criterion.)			X
60	Describe and quantify anticipated savings or revenues expected to result from significant nonrecurring capital expenditures described and quantified (e.g., reduced utility costs, lower maintenance costs)			X
61	Describe debt limits if the entity has legal debt limits.	NA	NA	
62	Express the amounts of debt limits in terms of total dollars, millage rates or percentages of assessed value if the entity has legal debt limits.	NA	NA	
63	Identify the amounts of debt subject to debt limits in the same terms used to describe the debt limits themselves if the entity has legal debt limits.	NA	NA	
64	State clearly if the entity has no legal debt limits within the budget document.	NA	NA	
65	State clearly if the entity does not have and does not intend to issue debt.	NA	NA	
66	Show the amount of principal and interest payments for the budget year (two years for biennial budgets) shown for each major fund (for appropriated funds), for each significant unappropriated fund and for other funds in the aggregate.		X	
67	Provide a summary table of position counts for the entire entity.	X		
68	Include the prior year, the current year, and budget year position count.	X		
69	Explain changes in staffing levels for the budget year.		X	
70	Note if there are no changes in staffing levels.		X	
71	Present clearly the organizational units (e.g., divisions, departments, offices, agencies, or programs)	X		
72	Provide descriptions of each organizational unit.	X		
73	Identify unit goals and objectives.	X		
74	Link unit goals clearly to the overall goals of the entity.		X	
75	Quantify objectives.			X
76	Note timeframes on objectives.			X
77	Include performance data for individual departments.			X
78	Relate performance data directly to the stated goals and objectives of the unit.			X
79	Focus performance measures on results and accomplishments (e.g., output measures, efficiency and effectiveness measures) rather than inputs (e.g., dollars spent)			X
80	Include statistical information that defines the community in the document (e.g., population, composition of population, land area, and average household income)			X
81	Include supplemental information on the local economy included in the document (e.g., major industries, top taxpayers, employment levels, and comparisons to other local communities)			X
82	Include other pertinent information on the community (e.g., local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure) included in the document.			X
83	Include a glossary that technical terms related to finance and accounting, as well as non-financial terms related to the entity.		X	
84	Define acronyms or abbreviations used in the document in the glossary.		X	
85	Write the glossary in non-technical language.		X	
86	Use charts and graphs in the document to convey essential information (e.g., key policies, trends, choices and impacts)			X
87	Contain the graphics supplement the information in the narratives.			X
88	Consistent page formatting.	X		
89	Identify the main sections of the document easily.	X		
90	Use appropriate level of detail.	X		
91	Legible text, tables, and graphs.	X		
92	Accurate and consistent budget numbers in the document throughout the document.	X		
	Total:	28	37	17
	Source: http://www.gfoa.org/sites/default/files/BudgetDetailedCriteriaLocationGuideFY2015.pdf			

Comprehensive Annual Financial Report (CAFR) Checklist			
	Elements Currently Implemented	Elements for Implementation	Elements Not Recommended
1. COVER, TABLE OF CONTENTS, AND FORMATTING			
1.1 Does the report cover describe the document as a “comprehensive annual financial report”? [GAAFR, page 591]			x
1.2 Does the report cover include the name of the enterprise fund?	x		
1.3 Does the report cover include some indication of the state in which the enterprise fund is located? [GAAFR, page 591]	x		
1.4 Does the report cover indicate the fiscal period covered? [GAAFR, page 591]	x		
E1.1 If the enterprise fund is a fund or component unit of another entity, does the report cover indicate that fact (e.g., “an enterprise fund of the City of X”)?	x		
1.5 Is there a title page? [GAAFR, page 591] If so:	x		
1.5a Does it describe the document as a “comprehensive annual financial report”? [GAAFR, page 591]			x
1.5b Does it indicate the fiscal period covered? [GAAFR, page 591]	x		
1.5c Does it include the name of either the individual or the department responsible for preparing the report? [GAAFR, page 591]	x		
1.5d Does the title page include some indication of the state in which the enterprise fund is located? [GAAFR, page 591]	x		
E1.2 If the enterprise fund is a fund or component unit of another government, does the title page indicate that fact (e.g., “an enterprise fund of the City of X”)?	x		
1.6* Is a table of contents included that encompasses the entire report? [NCGA-S1: 139; GAAFR, page 591] If so:	x		
1.6a Does it clearly segregate each of the three basic sections of the report (i.e., introductory section, financial section, and statistical section)? [GAAFR, page 591]			x
1.6c Does it clearly distinguish the basic financial statements (including the notes) from RSI and the other contents of the financial section? [GAAFR, page 591]	x		
1.6d Does it identify each statement and schedule by its full title? [GAAFR, page 591]	x		
1.6e Does it include a page number reference for each item? [GAAFR, page 591]	x		
1.7 If a statement or schedule occupies more than a single pair of facing pages, does the statement or schedule alert readers to this fact by including the word “continued” on the first pair of facing pages, as well as on each subsequent pair of facing pages?	x		
1.8 Does each page have a page number?	x		
1.9 Are text and numbers throughout the report easily readable?	x		
1.10 Has the enterprise fund refrained from reporting cents?	x		
1.11 If numbers are rounded to the nearest thousand or million, is this fact clearly indicated?	x		
2. INTRODUCTORY SECTION			
2.1 If the enterprise fund received the Certificate of Achievement for Excellence in Financial Reporting in the immediately preceding fiscal year, is a copy of that award included somewhere within the introductory section? [GAAFR, page 591]			x
2.2 Are the enterprise fund’s principal officials (elected, appointed, or both) listed somewhere within the introductory section? [GAAFR, page 591]	x		x
2.3 Is an organization chart included somewhere within the introductory section? [GAAFR, page 591]		x	
2.4* Is a letter of transmittal included within the introductory section? [NCGA-S1: 139; GAAFR, page 591] If so:		x	
2.4a Is it presented on the letterhead stationery of the enterprise fund? [GAAFR, page 592]	x		
2.4b Is it dated on or after the date of the independent auditor’s report? [GAAFR, page 592]	x		
2.4c Is it signed by at least the chief financial officer? [GAAFR, page 592]		x	

2.4d Does it state that management is responsible for the contents of the report? [GAAFR, pages 592-593]	x		
2.4e Does it include background information on the enterprise fund?	x		
2.4f Does it contain information designed to assist users in assessing the enterprise fund's economic condition?	x		
2.4g Does it contain acknowledgements? [GAAFR, page 594] If the enterprise fund received the Certificate of Achievement for Excellence in Financial Reporting or some other award, the enterprise fund may mention such awards in the letter of transmittal. [GAAFR, page 594]			x
2.4h Does the letter of transmittal direct readers to MD&A? [GAAFR, page 592]		x	
2.4i Has the enterprise fund refrained from duplicating information contained in MD&A or in the notes to the financial statements? [GASB-S34: 8, note 7; Q&A: 7.5.2; GAAFR, pages 591-592]		x	
3. FINANCIAL SECTION – REPORT OF THE INDEPENDENT AUDITOR			
3.1* Are the basic financial statements accompanied by the report of the independent auditor? [GAAFR, page 594]	x		
3.2 Is the report of the independent auditor presented as the first item in the financial section of the report? [GAAFR, page 594]	x		
3.3 Did the independent auditor conduct the audit in conformity with either generally accepted auditing standards or generally accepted government auditing standards (i.e., Government Auditing Standards)? [GAAFR, page 601]	x		
3.4 Did the independent auditor express an opinion on the fair presentation of the basic financial statements in conformity with GAAP?	x		
3.5* Did the independent auditor express an unqualified opinion on the fair presentation of the basic financial statements? [GAAFR, page 601]	x		
3.7 Did the independent auditor refrain from indicating that RSI is either absent or otherwise potentially inadequate? [GAAFR, pages 595]	x		
3.8 Did the independent auditor sign and date the report?	x		
4. FINANCIAL SECTION – MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)			
4.1* Is MD&A presented? [GASB-S34: 68; GAAFR, pages 594 and 567] If so:	x		
4.1a* Is MD&A presented preceding the basic financial statements? [GASB-S34: 8; Q&A: 7.5.1; GAAFR, pages 594 and 567]	x		
4.1c Does MD&A provide condensed financial data extracted from the basic financial statements? [GASB-S34: 11b; GAAFR, pages 568-569]	x		
4.1d* Does MD&A present condensed financial data for both the current fiscal period and the preceding fiscal period? [GASB-S34: 11b; GAAFR, page 568]	x		
E4.1 If comparative financial statements are presented, does MD&A provide condensed financial data for three years (i.e., the current year, the previous year, and the year preceding the previous year)?	x		
4.1e Does MD&A provide an overall analysis of the entity's financial position and results of operations? [GASB-S34: 11c; GAAFR, page 569]	x		
4.1e1 Does it specifically address whether the entity's overall financial position has improved or deteriorated? [GASB-S34: 11c; GAAFR, page 569]	x		
4.1f1 Does MD&A address whether restrictions, commitments, or other limitations significantly affect the availability of fund resources for future use? [GASB-S34: 11d; GAAFR, page 293]		x	
4.1h Does MD&A describe significant capital asset and long-term debt activity during the year? [GASB-S34: 11f; GAAFR, page 570]		x	
4.1h1 Does the discussion of capital asset and long-term debt activity refer readers interested in more detailed information to the notes to the financial statements? [GASB-S34: note 8; GAAFR, page 570]		x	
4.1i If the enterprise fund uses the modified approach to account for one or more networks or subsystems of infrastructure assets, does MD&A state that fact? [GASB-S34: 11g; GAAFR, page 570] If so:		x	

4.1i1 Does the discussion of the use of the modified approach include a comparison of current condition levels with target condition levels established by the enterprise fund? [GASB-S34: 11g(2); GAAFR, page 570]		x	
4.1j Do the amounts reported in MD&A agree with related amounts in the basic financial statements?	x		
4.1k Has the enterprise fund refrained from addressing in MD&A topics not specifically prescribed by SGAS 34? [GASB-S37: 4-5; Q&A: 7.5.7; GAAFR, page 571]		x	
11. These topics are summarized in questions 4.1c-4.1i1 of this checklist. An enterprise fund is free, however, to provide whatever level of detail it believes appropriate in addressing these particular topics.		x	
5.FINANCIAL SECTION – BASIC FINANCIAL STATEMENTS PRELIMINARY CONSIDERATIONS			
5.1* Is a full set of basic financial statements presented (i.e., a statement of net position or a balance sheet, a statement of revenues, expenses, and changes in fund net position/equity, and a statement of cash flows)? [GASB-S34: 91; GAAFR, page 33]	x		
5.2* Does the statement of net position or the balance sheet report separate sections for assets, deferred outflows of resources, liabilities, and deferred inflows of resources, as applicable? [GASB-S63: 7]	x		
5.2a* If the statement presents deferred outflows of resources are the non-pension related items presented as such limited to those items specifically identified by GAAP for reporting in the category? [GASB-S63: 7]	x		
5.2b* Does the statement present pension-related deferred outflows of resources? If so, are the items presented as such limited to only the applicable items from the following: [GASB-S63: 7]	x		
5.2b1 Is the enterprise fund an employer or a governmental nonemployer contributing entity to a defined benefit pension plan administered through a trust or equivalent arrangement (regardless of the type of pension plan and whether there is a special funding situation)? If so, deferred outflows of resources should include all of the following items (if applicable):	x		
5.2b1a Contributions made after the measurement date of the net pension liability/collective net pension liability, but before the end of the employer's or governmental nonemployer contributing entity's reporting period [GASB-S68: 34, 57, 89, and 106]	x		
5.2b1b For the period that GASB Statement No. 68 is adopted, contributions made after the measurement date of the beginning of the year liability balance for the net pension liability/collective pension liability but before the start of the employer's or governmental nonemployer contributing entity's reporting period [GASB-S71: 2-3]	x		
5.2b2 Is the enterprise fund an employer for a single-employer or agent multiple-employer pension plan administered through a trust or equivalent arrangement that does not have a special funding situation? If so, deferred outflow of resources should include all of the following items (if applicable):	x		
5.2b2a Amounts not yet recognized in pension expense that have a debit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68: 33a1]	x		
5.2b2b Amounts not yet recognized in pension expense that have a debit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68: 33a2]	x		
5.2b2c Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a debit balance [GASB-S68: 33b]	x		

5.2b3 Is the enterprise fund an employer for a cost-sharing multiple-employer pension plan, an employer for a single-employer or agent multipleemployer pension plan with a special funding situation, or a governmental nonemployer contributing entity to a pension plan that is administered through a trust or equivalent arrangement? If so, deferred outflow of resources should include all of the following items (if applicable):	x		
5.2b3a Amounts not yet recognized in pension expense that have a debit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68: 53, 71a1, 85, and 102]	x		
5.2b3b Amounts not yet recognized in pension expense that have a debit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68: 53, 71a2, 85, and 102]	x		
5.2b3c Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a debit balance [GASB-S68: 53, 71b, 85, and 102]	x		
5.2b3d Amounts not yet recognized in pension expense that have a debit balance and represent the net effect of a change in the employer's or governmental nonemployer contributing entity's proportion of the collective deferred outflows of resources since the prior measurement [GASB-S 68: 54, 86, and 103]	x		
5.2b3e Amounts not yet recognized in pension expense that have a debit balance and represent the difference during the measurement period between (a) the total amount of such contributions from the employer (and amounts associated with the employer from nonemployer contributing entities that are not in a special funding situation) and (b) the amount of the employer's proportionate share of the total of such contributions from all employers and all nonemployer contributing entities [GASB-S68: 55, 87, and 104]	x		
5.2c* If the statement presents deferred inflows of resources are the non-pension related items presented as such limited to those items specifically identified by GAAP for reporting in the category? [GASB-S63: 7]	x		
5.2d* Does the statement present pension-related deferred inflows of resources? If so, are the items presented as such limited to only the applicable items from the following: [GASB-S63: 7]	x		
5.2d1 Is the enterprise fund an employer for a single-employer or agent multiple-employer defined benefit pension plan to a pension plan that is administered through a trust or equivalent arrangement and that does not have a special funding situation? If so, deferred inflow of resources should include all of the following items (if applicable):	x		
5.2d1a Amounts not yet recognized in pension expense that have a credit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68: 33a1]	x		
5.2d1b Amounts not yet recognized in pension expense that have a credit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68: 33a2]	x		
5.2d1c Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a credit balance [GASB-S68: 33b]	x		
5.2d2 Is the enterprise fund an employer for a cost-sharing multiple-employer pension plan, an employer for a single-employer or agent multipleemployer pension plan with a special funding situation, or a governmental nonemployer contributing entity to a defined benefit pension plan that is administered through a trust or equivalent arrangement? If so, deferred inflows of resources should include all of the following items (if applicable):	x		

5.2d2a Amounts not yet recognized in pension expense that have a credit balance and represent the differences between expected and actual experience for economic and demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) used to measure the net pension liability [GASB-S68: 53, 71a1, 85, and 102]	x		
5.2d2b Amounts not yet recognized in pension expense that have a credit balance and represent changes of assumptions about future economic or demographic assumptions (e.g., inflation, salary changes, ad hoc postemployment benefit changes, mortality) or other inputs [GASB-S68: 53, 71a2, 85, and 102]	x		
5.2d3c Amounts not yet recognized in pension expense that represent the differences between projected and actual earnings on pension plan investments when the net of all such amounts is a credit balance [GASB-S68: 53, 71b, 85, and 102]	x		
5.2d3d Amounts not yet recognized in pension expense that have a credit balance and represent the net effect of a change in the employer's or governmental nonemployer contributing entity's proportion of the collective deferred outflows of resources since the prior measurement [GASB-S 68: 54, 86, and 103]	x		
5.2d3e Amounts not yet recognized in pension expense that have a credit balance and represent the difference during the measurement period between (a) the total amount of such contributions from the employer (and amounts associated with the employer from nonemployer contributing entities that are not in a special funding situation) and (b) the amount of the employer's proportionate share of the total of such contributions from all employers and all nonemployer contributing entities [GASB-S68: 55, 87, and 104]	x		
5.3 Are all of the basic financial statements referred to by their appropriate titles? [GAAFR, page 591]	x		
5.4 Are all of the basic financial statements grouped together at the front of the financial section of the report? [GAAFR, page 596]	x		
5.5 Do all of the basic financial statements include a reference to the notes? [GAAFR, page 596]	x		
5.7* Has the enterprise fund refrained from making direct adjustments to equity except in those situations specifically contemplated by GAAP? [Audits of State and Local Governments 10.03; GAAFR, pages 115-116]	x		
5.8* Do the enterprise fund financial statements articulate (i.e., tie)? Land and other real estate held as investments by endowments should be reported at fair value at the reporting date. Changes in fair value during the period should be reported as investment income. [GASB-S52: 4]	x		
E5.1 If the enterprise fund is a component unit, has the enterprise fund refrained from reporting transfers of capital assets or financial assets from the primary government at an amount other than their carrying value at the time of the transfer? [GASB-S48: 15]	x		
E5.2 If the enterprise fund is a fund or department of a primary government, has the enterprise fund refrained from reporting transfers of capital assets or financial assets from the PRIMARY government at an amount other than their carrying value at the time of the transfer? [GASB-S48: 15]	x		
5.10 Does the enterprise fund report derivative instruments on the statement of net position as assets or liabilities, as appropriate, at their fair value? [GASB-S53: 19]	x		
5.11 Does the enterprise fund report the changes in fair values of investment derivative instruments, including derivative instruments that are determined to be ineffective, within the investment revenue classification on the flow of resources statement? [GASB-S53: 20]	x		
5.12 Does the enterprise fund report the changes in fair values of hedging derivative instruments that are determined to be effective as either deferred outflows of resources or deferred inflows of resources, as appropriate, in the statement of net position (i.e., hedge accounting)? [GASB-S53: 20]	x		
5.13 If a termination event occurred related to a derivative that had been reported using hedge accounting and an effective hedging relationship did not continue, did the enterprise fund recognize the balance in the deferral account (whether the balance was a deferred outflow or a deferred inflow of resources) on the flow of resources statement within the investment revenue classification? [GASB-S53: 23; GASB-S64: 4]	x		

6.7* Does the statement of net position/balance sheet include capital assets (including infrastructure assets and intangible assets) used to support the enterprise fund's activities? [GASB-S34: 12e, 19; GAAFR, pages 300 and 442-444]	x		
6.7a Has the enterprise fund appropriately capitalized its internally generated intangible assets? [GASB-S51: 7-8]	x		
6.7a1 In the case of internally generated computer software, has the enterprise fund only capitalized outlays related to the application development stage? [GASBS-51: 9-15]	x		
6.8 Does the statement of net position/balance sheet include an asset for the negative net other postemployment benefit obligation and net pension asset/collective net pension asset (enterprise fund's proportionate share), if applicable? [GASB-S 45: 21; GASB-S68: 20, 48, 83, 92, and 97]	x		
6.8a Has the enterprise fund reported at a minimum the aggregate amount for each type of asset (if applicable) on a separate line?	x		
6.8b Has the enterprise fund refrained from netting any related liability with the asset? [GASB-S45: 21; GASB-S68: 21, 51, 110, 118, 125, and 131]	x		
6.9* Does the statement of net position/balance sheet include debt and all other long-term liabilities (e.g., compensated absences, claims and judgments, net other postemployment benefit obligation, net pension liability/collective net pension liability (enterprise fund's proportionate share), pollution remediation liabilities, nonexchange financial guarantees as the entity extending the guarantee) incurred in connection with the enterprise fund's activities? [GASB-S34: 12e; GASB-S49: 9-10; GASB-S68: 20, 48, 83, 92, and 97; GASB-S70: 7-9; GAAFR, page 270]	x		
6.9c Has the enterprise fund reported at a minimum the aggregate amount for each of the following on a separate line: 1) net other postemployment benefit (OPEB) obligations (NOPEBO) and 2) net pension liabilities (NPL)/ collective NPL (enterprise fund's proportionate share)?	x		
6.9c1 Has the enterprise fund refrained from netting any of these liability amounts with a related asset (if applicable)? [GASB-S45: 21; GASBS68: 21, 51, 100, 118, 125, and 131]	x		
6.9c2 Has the enterprise fund separately reported liabilities for amounts of either, a short-term or long-term nature, that are separately financed specific liabilities of an individual employer or individual governmental nonemployer contributing entity to the pension plan rather than including them in the total for a NOPEBO or NPL? [GASB-S45: 21; GASB-S68: 48a, 88, 105, and 120]	x		
6.10 If the enterprise fund has issued special assessment debt for which it is obligated in some manner, has it reported such amounts as special assessment debt with governmental commitment? [GASB-S6: 17b(1); GAAFR, pages 476-477]	x		
6.11d Has the enterprise fund refrained from reporting designations within net position or equity? [GAAFR, pages 300-305] The enterprise fund should refrain from reporting capitalization contributions to public entity risk pools as an equity interest in a joint venture. [GASB-I4; GAAFR, page 548]	x		
7.4 Has the enterprise fund refrained from reporting overdrafts of pooled cash and investments as a negative asset balance (i.e., negative cash)? [SLG 5.28; GAAFR, page 244]	x		
8.17b Has the enterprise fund refrained from reporting realized gains and losses on investments separately from unrealized gains and losses? [GASB-S31: 13; GAAFR, page 352]	x		
8.20 Has the enterprise fund refrained from reporting negative investment income as an expense (instead of a revenue)? [Q&A: 6.28.6; GAAFR, page 194]	x		
9. STATEMENT OF NET POSITION/BALANCE SHEET			
9.8* Are assets and liabilities classified as current and long-term? [GASB-S34: 97; GAAFR, page 230]	x		
9.8a Are restricted assets and liabilities payable from restricted assets reported in the same category? [GAAFR, page 230]	x		
E9.1 Are bond anticipation notes reported as current liabilities unless they meet the criteria for refinancing on a long-term basis? GASB-S62: 36-43; GAAFR, page 278]	x		

E9.2 Are demand bonds reported as current liabilities unless a financing agreement exists that assures any “put” bonds can be refinanced on a long-term basis? [GASB-11: 9-10; GAAFR, page 274]	x		
E9.3 Is the net other postemployment benefit obligation (NOPEBO), if any, properly reported (i.e., positive balance = liability, negative balance = asset)? [GAAFR, page 275]	x		
E9.4 Is there a subtotal for “total liabilities?” [NCGA-S 1, appendix A, example 1]	x		
9.10* Is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reported as net position or equity? [GASB-S34: 98, note 40; GAAFR, pages 229-230]	x		
9.10a* Is the net investment in capital assets correctly calculated? [GASB-S34: 33; GAAFR, pages 300-303]	x		
9.10a1* Has the enterprise fund refrained from including financial assets, including interfund loans, in the calculation of net investment in capital assets? [GASB-S34: 33; Q&A 7.23.11; GAAFR, page 301]	x		
9.10a2* Has the enterprise fund refrained from including noncapital accrued liabilities (e.g., compensated absences, claims and judgments, landfill closure and postclosure costs) in the calculation of net investment in capital assets? [GASB-S34: 33; GAAFR, page 300]	x		
9.10a3* Has the enterprise fund refrained from including unspent proceeds from debt in the calculation of net investment in capital assets? [GASB-S34: 33; Q&A 7.23.2; GAAFR, page 300-301]	x		
9.10a4* Has the enterprise fund refrained from including interest payable and the accrued interest on deep discount debt in the calculation of net investment in capital assets? [Q&A 7.22.9]	x		
9.10a5* Has the enterprise fund included debt that refunded capital-related debt in the calculation of net investment in capital assets? [Q&A 7.23.6]	x		
9.10a6* Has the enterprise fund excluded debt used to finance capital acquisition by parties outside the proprietary funds from the calculation of the net investment in capital assets? [Q&A 7.23.10; GAAFR, pages 301-303]	x		
9.10b Are only amounts with externally imposed restrictions (e.g., through debt covenants or by grantors) or restrictions imposed by law through constitutional provisions or enabling legislation included in the calculation of restricted net position? [GASB-S34: 34; Q&A 7.24.1; GAAFR, pages 303-305]	x		
9.10c Is unrestricted net position correctly calculated?	x		
9.10c1 Does the calculation of unrestricted net position include the net position related to joint ventures? [Q&A 7.25.1; GAAFR, page 305]	x		
9.10d* Has the enterprise fund refrained from reporting either contributed capital or retained earnings? [GASB-S34: 98; GAAFR, pages 212 and 234]	x		
9.10e* Has the enterprise fund refrained from reporting changes in the fair value of investments as a contra-equity account (instead of including the change as part of investment income)? [GASB-S31: 13; GAAFR, page 211]	x		
9.11* Does the statement distinguish between operating and nonoperating revenues and expenses? [GASB-S34: 100; GAAFR, page 235]	x		
9.11a Has the enterprise fund refrained from including taxes and grants within the operating category? [GASB-S34: 102; GAAFR, page 235]	NA	NA	NA
9.11b Is operating income/loss reported as a separate line item? [GASB-S34: 100; GAAFR, page 235]	x		
E9.6 If the enterprise fund is the lessor in an operating lease with scheduled rent increases as part of the contract terms, has it refrained from recognizing revenues in accordance with those terms (unless the increases are based on some underlying factor, such as increased property values or increased use of leased property) and instead recognized revenue on a straight-line basis over the contract period or on the basis of the estimated fair value of the rentals? [GASB-S13: 4-7]	x		
9.12 Are revenue and expense classifications sufficiently detailed to be meaningful? [GAAFR, page 235]	x		

E9.7 If the enterprise fund is the lessee in an operating lease with scheduled rent increases as part of the contract terms, has it refrained from recognizing expense in accordance with those terms (unless the increases are based on some underlying factor, such as increased property values or increased use of leased property) and instead recognized expense on a straight-line basis over the contract period or on the basis of the estimated fair value of the rentals? [GASB-S13: 4-7]	x		
9.13* Has the enterprise fund reported each of the following items separately: capital contributions, additions to endowments, special items, and extraordinary items? [GASB-S34: 100-101; GAAFR, pages 186-7]	x		
9.13a If the enterprise fund made an acquisition of a government external to its financial reporting entity during the period has it reported a special item when the consideration it provided was less than the net position acquired (after any applicable adjustment to noncurrent nonfinancial assets), unless the selling government intended the amount as a contribution? [GASB-S69: 40-1; eGAAFR, pages 937-8; eSUP, page 33-4]	x		
9.13b If the enterprise fund made an acquisition within its financial reporting entity (involving either a blended or discretely presented component unit) during the period has it reported a special item only in separate financial statements (if any are issued for the acquiring enterprise fund) when the amount of consideration it provided was different than the carrying value of the net position acquired? [GASB-S69: 43; eGAAFR, pages 937-8; eSUP, page 33-4]	x		
9.13c If the enterprise fund is the continuing government in a transfer of operations that occurred during the period has it reported a special item for the net position received or assumed? [GASB-S69: 47-8]	x		
9.13d If the enterprise fund transferred operations to another government during the period or disposed of operations during the period has it reported the related gain or (loss) as a special item? [GASB-S69: 46, 51-3]	x		
9.13e If the enterprise fund is a new government arising from a transfer of operations that occurred during the period has it refrained from reporting a special item for the net position received or assumed? [GASB-S69: 47-8]	x		
9.14 Has the enterprise fund refrained from reporting extraordinary gains or losses in connection with refunding transactions that result in the defeasance or redemption of debt? [GASB-S23: 4; GAAFR, pages 106-7]	x		
9.15* Does the statement categorize cash flows as follows: cash flows from operating activities; cash flows from noncapital financing activities; cash flows from capital and related financing activities; and cash flows from investing activities? [GASB-S9: 15; GAAFR, pages 210 and 238]	x		
9.15a* Are cash flows from operating activities reported by major classes of receipts and disbursements (i.e., the direct method)? [GASB-S9: 31; GAAFR, page 210 and 238]	x		
9.15b Has the enterprise fund refrained from including receipts and payments of interest as cash flows from operating activities (except in the case of program loans)? [GASB-S9: 58; GAAFR, pages 210 and 238-239]	x		
9.15c Has the enterprise fund refrained from combining cash flows for noncapital financing activities and cash flows from capital and related financing activities into a single cash flows from financing activities category? [GASB-S9: 53-54; GAAFR, pages 210-211 and 238-239]	x		
9.15d Has the enterprise fund refrained from reporting disbursements for the acquisition of capital assets as cash flows from investing activities? [GASB-S9: 57a; GAAFR, page 210-211 and 239]	x		
9.16 Are cash receipts and cash payments generally reported gross rather than net? [GASB-S9: 12-14; GAAFR, page 237]	x		
9.17 Does the figure reported as cash and cash equivalents at the end of the period trace to a similar account or accounts on the statement of fund net position/balance sheet? [GASB-S9: 8; GAAFR, pages 241-243]	x		
9.18 Is the statement accompanied by a schedule that reconciles operating income and cash flows from operating activities? [GASB-S9: 7; GAAFR, page 241]	x		
9.19 Is the statement accompanied by information (in narrative or tabular form) concerning investing, capital, or financing activities of the period that affected recognized assets or liabilities but did not result in cash flows? [GASB-S9: 37; GAAFR, page 241]	x		

11. FINANCIAL SECTION – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (SSAP)			
11.1* Does the enterprise fund present a SSAP either as the first of the notes to the financial statements or as a separate item immediately preceding the notes? [NCGA-S1: 158; GAAFR, pages 323 and 346] Among other matters, the SSAP should address any of the following situations: 1) the selection of an accounting treatment when GAAP permit more than one approach, 2) accounting practices unique to the public sector, and 3) unusual or innovative applications of GAAP. [GASB-S62: 93; GAAFR, pages 323-324]	x		
11.4+ If the enterprise fund itself is a component unit, does the SSAP identify the primary government and describe the nature of the relationship? [GASB-S14: 65; GAAFR, page 325]	x		
E11.1 If the CAFR is for an enterprise fund (rather than a component unit) of a primary government, do the notes disclose the primary government of which the enterprise fund is an integral part and the fund's relationship to the primary government?	x		
11.8 Does the SSAP address the enterprise fund's accounting policies for capital assets? [GASB-S34: 115e; GAAFR, page 332]	x		
11.8a Does the SSAP disclose the capitalization threshold(s) for capital assets? [GAAFR, pages 332 and 440]	x		
11.8b Does the SSAP disclose the method(s) used to calculate depreciation and amortization expense? [GAAFR, pages 332 and 333]	x		
11.8c Does the SSAP disclose the estimated useful lives of capital assets? [GASB-S51: 16; GAAFR, page 332]	x		
11.8d If the enterprise fund has elected to use the modified approach for one or more networks or subsystems of infrastructure assets, does the SSAP describe the modified approach? [GAAFR, page 332]	x		
11.11 Does the SSAP disclose the enterprise fund's policy for defining operating and nonoperating revenues and expenses in enterprise funds? [GASB-S34: 115g; GAAFR, pages 337 and 338]	x		
11.12 If cash flows reporting focuses on both cash and cash equivalents, does the SSAP define cash equivalents? [GASB-S62: 93; GAAFR, page 331]	x		
11.13 Does the SSAP indicate how investments are valued? [GASB-S62: 93; GAAFR, page 331]	x		
11.15 Does the SSAP disclose how inventories are valued? [GASB-S62: 93; GAAFR, page 331]	NA		
11.15a Does the SSAP disclose the method used to determine the cost of inventories (i.e., specific identification; weighted average; first-in, first-out; last-in, first out)? [GAAFR, page 331]	NA		
12.FINANCIAL SECTION – NOTE DISCLOSURES (OTHER THAN THE SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PENSION-RELATED DISCLOSURES)			
12.2 Do the notes disclose the legal and contractual provisions governing cash deposits with financial institutions? [GASB-S3: 65-66; GAAFR, page 350] The notes should disclose material violations of these provisions. [GASB-S3: 66; GAAFR, page 350]	x		
12.3 Do the notes disclose the enterprise fund's policy for custodial credit risk associated with deposits or indicate that it does not have such a policy? [GASB-S40: 6; GAAFR, page 350] Losses on deposits and subsequent recoveries should be disclosed if not visible in the financial statements themselves. [GASB-S3: 75; GAAFR, page 350]	x		
12.4 If the enterprise fund has elected to separately disclose realized and unrealized gains and losses on investments in the notes, has it indicated 1) that the calculation of realized gains and losses is independent of the calculation of the change in the fair value of investments, and 2) that realized gains and losses of the current period include unrealized amounts from prior periods? [GASB-S31: 15; GASB-S67: 24; GAAFR, page 352]	x		

12.5 Do the notes disclose the legal and contractual provisions governing investments? [GASBS3: 65-66; GAAFR, page 353] The notes should disclose material violations of these provisions. [GASB-S3: 66; GAAFR, page 353]	x		
12.6 Has the enterprise fund refrained from including any such investments that are not subject to custodial credit risk because they are not evidenced by securities? [GASB-S40: 9; GAAFR, pages 355-356]	x		
12.7 Do the notes disclose the credit ratings (or explain that credit ratings are not available) for investments in debt securities (other than debt issued by or explicitly guaranteed by the U.S. government), as well as for positions in external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities? [GASB-S40: 7; GAAFR, pages 353-354]	x		
12.7a Do the notes use one of 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? [GASBS40: 14-15; GASB-S59: 6; GAAFR, pages 359-360]	x		
12.8 Do the notes disclose subsequent events? [GASB-S56: 8-10; NCGA-I6: 4d; GAAFR, page 389]	x		
12.9 Do the notes disclose material violations of finance-related legal and contractual provisions? [NCGA-I6: 4; GAAFR, page 347]	x		
12.10 Do the notes disclose debt service to maturity for all outstanding debt? [NCGA-I6: 4h; GASB-S38: 10; GAAFR, page 376]	x		
12.10a Does the disclosure present debt service payments separately for each of the next five years? [GASB-S38: 10a; GAAFR, page 376]	x		
12.10b Are the principal and interest components of debt service presented separately? [GASB-S38: 10a; GAAFR, page 376]	x		
12.10c At a minimum, are debt service payments for subsequent years reported in five-year increments? [GASB-S38: 10a; GAAFR, page 376]	x		
12.10d If the enterprise fund has variable rate debt outstanding, do the notes disclose the terms by which interest rates change? [GASB-S38: 10b; GAAFR, page 376]	x		
12.11 If the enterprise fund is the lessee in a capital lease, do the notes disclose that fact? [NCGA-S5: 27; GAAFR, page 376] If so:	x		
12.11a Do the notes describe the lease arrangements? [NCGA-S5: 27; GAAFR, pages 373-374]	x		
12.11b Do the notes disclose the gross amount of assets acquired under capital leases by major asset class? [GASB-S62: 223a1; GAAFR, page 374]	x		
12.11c Do the notes disclose the minimum future lease payments in total and for each of the next five years? [GASB-S38: 11; GAAFR, page 376]	x		
12.11c1 At a minimum, are minimum future lease payments for subsequent years reported in five-year increments? [GASB-S38: 11; GAAFR, page 376,]	x		
12.12 If the enterprise fund is the lessor in a capital lease, do the notes disclose that fact? [NCGA-S5: 27; GAAFR, page 367] If so:	x		
12.12a Do the notes disclose the total future minimum lease payment receivable (reduced by executory costs and uncollectibles)? [GASB-S62: 231a1a; GAAFR, page 367]	x		
12.12b Do the notes disclose the minimum lease payments for each of the five succeeding fiscal years? [GASB-S62: 231a2; GAAFR, page 367]	x		
12.13 If the enterprise fund is the lessor in an operating lease, do the notes disclose both the cost and carrying amount of leased assets and depreciation on those assets? GASB-S62: 231b1; GAAFR, page 367]	x		
12.14 If the enterprise fund is the lessor in a noncancellable operating lease, do the notes disclose minimum future rentals in the aggregate and for each of the five succeeding fiscal years? [GASB-S62: 231b2; GAAFR, page 368]	x		
12.15 If the enterprise fund has significant commitments (e.g., construction contracts and encumbrances), do the notes disclose them? [NCGA-I6: 4j; GASB-S 54: 24; GAAFR, page 372]	x		
12.16 Do the notes furnish information on the enterprise fund's capital assets? [GASB-S34: 116; GAAFR, page 366]	x		
12.16a Do the notes present all required information separately for each major class of capital assets? [GASB-S34: 116; GAAFR, page 366]	x		
12.16c Do the notes report nondepreciable capital assets separately from depreciable capital assets? [GASB-S34: 116; GASB-S51: 17; GAAFR, page 366]	x		

12.16d Do the notes present accumulated depreciation as a separate item? [GASB-S34: 117a; GAAFR, page 366]	x		
12.16e Do the notes disclose changes in capital asset balances (including accumulated depreciation/amortization) during the period? [GASB-S34: 117b-c; GAAFR, page 366]	x		
12.16f Do the notes disclose the amount of depreciation charged to the enterprise fund if it is not already separately displayed on the statement of revenues, expenses, and changes in net position/equity? [GASB-S34: 117d; GAAFR, page 366]	x		
12.16g Does the enterprise fund capitalize interest on qualifying assets? If so, do the notes include: [GASB-S62: 3a, GAAFR page 366]	x		
12.16g1 The amount of interest cost incurred and charged to expense in an accounting period in which no interest cost is capitalized? [GASB-S62: 22a, GAAFR page 366]	x		
12.16g2 The total amount of interest cost incurred during the period and the amount thereof that has been capitalized in an accounting period in which some interest cost is capitalized? [GASB-S62: 22b, GAAFR page 366]	x		
12.17 Do the notes furnish information on the enterprise fund's long-term liabilities? [GASB-S34: 119; GAAFR, page 375]	x		
12.17a Do the notes provide all required information separately for each major class of long-term liabilities? [GASB-S34: 116; GAAFR, page 375]	x		
12.17c Do the notes report separately the portion of each long-term liability that is due within one year of the date of the statement of net position? [GASB-S34: 119c; GAAFR, page 375]	x		
12.17e Do the notes disclose changes in long-term liability balances during the period? [GASB-S34: 119; GAAFR, page 375]	x		
12.17e1 Do the notes report these changes gross rather than net? [GASB-S34: 119b; GAAFR, page 375]	x		
12.20 If the enterprise fund has been the recipient of an endowment, do the notes provide all of the note disclosures required by GAAP? [GASB-S34: 121; GAAFR, page 383]	x		
12.21 Do the notes discuss the enterprise fund's risk financing activities? [GASB-S10: 77; GAAFR, page 372] If so:	x		
12.21a Do the notes describe the types of risk faced by the enterprise fund? [GASB-S10: 77a; GAAFR, page 372]	x		
12.21a1 Do the notes describe how each type of risk is being handled? [GASB-S10: 77a; GAAFR, page 372]	x		
12.21b Do the notes indicate whether the amount of settlements exceeded insurance coverage in each of the past three years? [GASB-S10: 77b; GAAFR, page 372]	x		
12.21c If the enterprise fund participates in a risk pool, do the notes describe the arrangement? [GASB-S10: 77c; GAAFR, page 373]	x		
12.21c1 Do the notes specifically address the rights and responsibilities of both the enterprise fund and the pool? [GASB-S10: 77c; GAAFR, page 373]	x		
12.21d If the enterprise fund retains some risk of loss, do the notes mention this fact? [GASB-S10: 77d; GAAFR, page 372] If so:	x		
12.21d1 Do the notes describe what the liability for unpaid claims represents and how it is calculated? [GASB-S30: 10; GAAFR, page 373]	x		
12.21d1a Do the notes mention whether nonincremental claims adjustment expenses have been included as part of the liability for claims and judgments? [GASB-S30: 10; GAAFR, page 373]	x		
12.21e Do the notes provide a tabular reconciliation of the claims liability? [GASB-S10: 77d(4); GAAFR, page 373]	x		
12.21e1 Does the reconciliation distinguish 1) claims liability at the beginning of the period, 2) claims incurred during the period, 3) changes in the estimate for claims of prior periods, 4) payments on claims, 5) other, and 6) claims liability at the end of the period? [GASB-S10: 77d(4); GAAFR, page 373]	x		
12.21e2 Is this information provided for each of the two most recent fiscal periods? [GASB-S10: 77d(4); GAAFR, page 373]	x		
12.24 If the enterprise fund encompasses more than one segment, do the notes disclose the types of goods or services provided by the segments? [GASB-S34: 122a; GAAFR, page 384]	x		

12.24a Does the enterprise fund report condensed financial data for each segment? [GASB-S34: 122b-d; GAAFR, pages 385-1] If so:	x		
12.24a1 Do the notes present a condensed statement of net position for each segment? [GASB-S34: 122b; GAAFR, page 385]	x		
12.24a2 Do the notes present a condensed statement of revenues, expenses, and changes in net position/equity for each segment? [GASB-S34: 122c; GAAFR, page 385]	x		
12.24a3 Do the notes present a condensed statement of cash flows for each segment? [GASB-S34: 122d; GAAFR, page 385]	x		
12.25+ If the enterprise fund has engaged in short-term debt activity during the year (e.g., anticipation notes, use of lines of credit), even if no short-term debt is outstanding at the end of the fiscal period, has the enterprise fund discussed this fact? [GASB-S38: 12; GAAFR, pages 374-375] If so:	x		
12.25a Has the enterprise fund provided a schedule of changes in short-term debt (i.e., beginning of period balance, increases, decreases, end of period balance)? [GASB-S38: 12a; GAAFR, page 374]	x		
12.25b Has the enterprise fund provided an explanation of the purpose for which the debt was issued? [GASB-S38: 12b; GAAFR, page 374]	x		
12.25c If at the end of the year the balance of the short-term obligation is not reported as a current liability because it is expected to be refinanced do the notes include a general description of the financing agreement and the terms of any new obligation incurred or expected to be incurred as a result of a refinancing? [GASB-S62: 38, GAAFR page 374]	x		
12.26 If the enterprise fund participates in a joint venture, do the notes disclose this fact? [GASB-S14: 75; GAAFR, page 387] If so:	x		
12.26a Do the notes describe the nature of any ongoing financial interest or responsibility resulting from participation in the joint venture? [GASB-S14: 75a(1); GAAFR, page 387]	x		
12.26b Do the notes provide information on how to obtain the financial statements of the joint venture? [GASB-S14: 75a(2); GAAFR, page 387]	x		
12.26c Do the notes provide information designed to allow the reader to evaluate whether the joint venture is accumulating significant financial resources or is experiencing fiscal stress that may cause an additional financial benefit to or burden on the participating enterprise fund in the future? [GASB-S14: 75a(1); GAAFR, page 387]	x		
12.27 If the enterprise fund undertook a refunding during the period that either defeased or redeemed the refunded debt, do the notes disclose this fact? [GASB-S7: 11-14; GAAFR, page 377]	x		
12.27a Do the notes provide a brief description of the refunding transaction(s)? [GASB-S7: 11; GAAFR, page 377]	x		
12.27c Do the notes disclose the economic gain or loss on the transaction? [GASB-S7: 11; GAAFR, page 377] The notes should disclose the amount of any outstanding in-substance defeased debt. [GASB-S7: 14; GAAFR, page 378]	x		
12.30 If the enterprise fund has issued special assessment debt for which it is obligated in some manner, do the notes discuss this debt? [GASB-S6: 20; GAAFR, page 377] If so:	x		
12.30a Do the notes disclose the nature of the enterprise fund's obligation? [GASB-S6: 20; GAAFR, page 377]	x		
12.30b Do the notes disclose the amount of delinquent special assessments receivable (if not discernable on the face of the financial statements)? [GASB-S6: 20; GAAFR, page 377]	x		
12.31 If the enterprise fund has issued special assessment debt for which it is not obligated in any manner, do the notes discuss this debt? [GASB-S6: 21; GAAFR, page 377] If so:	x		
12.31a Do the notes disclose the amount of the debt? [GASB-S6: 21; GAAFR, page 377]	x		
12.31b Do the notes disclose that the enterprise fund is acting only as an agent and is no way liable for the debt? [GASB-S6: 21; GAAFR, page 377]	x		
12.32 If the enterprise fund has demand bonds outstanding at the end of the fiscal period, do the notes provide all of the disclosures required by GAAP? [GASB-I1: 11; GAAFR, page 378]	x		

12.33 If an enterprise fund is legally responsible for closure and postclosure care costs associated with a municipal solid-waste landfill, do the notes discuss this responsibility? [GASB-S18: 17; GAAFR, page 379] If so:	x		
12.33a Do the notes disclose the nature and source of landfill closure and postclosure care requirements? [GASB-S18: 17a; GAAFR, page 379]	x		
12.33b Do the notes explain that the cost of landfill closure and postclosure care is allocated based on landfill capacity used to date? [GASB-S18: 17b; GAAFR, page 379]	x		
12.33c Do the notes disclose the liability for landfill closure and postclosure care costs (if not visible on the face of the basic financial statements)? [GASB-S18: 17c; GAAFR, page 379]	x		
12.33d Do the notes disclose the portion of the estimated total obligation for landfill closure and postclosure care costs that has not yet been recognized in the financial statements? [GASB-S18: 17c; GAAFR, page 379]	x		
12.33e Do the notes disclose the percentage of the landfill's total capacity that has been used to date? [GASB-S18: 17d; GAAFR, page 379]	x		
12.33f Do the notes disclose the estimated remaining life of the landfill in years? [GASB-S18: 17d; GAAFR, page 379]	x		
12.33g Do the notes state that the total current cost of landfill closure and postclosure care is an estimate and subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations? [GASB-S18: 17f; GAAFR, page 379]	x		
12.34 If the enterprise fund as an employer benefits from on-behalf payments of fringe benefits and salaries for its employees, do the notes disclose the amounts recognized during the period? [GASB-S24: 12; GAAFR, page 382]	x		
12.34a If on-behalf benefits take the form of contributions to a pension plan for which the employer is not legally responsible, do the notes disclose the name of the pension plan and the name of the entity that makes the contributions? [GASB-S24: 12; GAAFR, page 382]	x		
12.35 If the enterprise fund reports restricted assets, do the notes disclose the detail of restricted asset accounts (i.e., both purpose and amount) if this detail is not provided on the face of the statement of position? [NCGA-S1: 1; GAAFR, page 234]	x		
12.36 Do the notes address the detail of individual long-term debt issues? [GAAFR, page 375] If so:	x		
12.36a Do the notes disclose the purpose for which debt was issued? [GAAFR, page 240]	x		
12.36b Do the notes disclose the original amount of the debt? [GAAFR, page 240]	x		
12.36c Do the notes disclose the type of debt (e.g., general obligation bonds, revenue bonds)? [GAAFR, page 375] If the enterprise fund has issued revenue bonds, the notes could provide a summary of related bond covenants. [GAAFR, page 240]	x		
12.36d Do the notes disclose the amounts of installments? [GAAFR, page 240]	x		
12.36e Do the notes disclose the interest rate? [GAAFR, page 240]	x		
12.36f Do the notes disclose the range of maturities? [GAAFR, page 240]	x		
12.36g Do the notes address the applicability of federal arbitrage regulations? [GAAFR, page 240]	x		
12.37 If the enterprise fund reports a prior-period adjustment or a change in accounting principle, do the notes explain the nature of the adjustment or change and the cumulative effect of the adjustment or change? [GASB-S62: 62; GAAFR, page 348]	x		
12.38 If the enterprise fund does not report a liability for termination benefits that meet the recognition criteria because the amount is not reasonably estimable, do the notes disclose this fact? [GASB-S47: 21, GAAFR, page 372]	x		
12.39 If the enterprise fund has pledged future revenues, do the notes include the required disclosures? [GASB-S48: 21, GAAFR, page 376]	x		
12.39a Do they disclose the specific revenue pledged and the approximate amount of the pledge, if determinable? [GAAFR, page 376]	x		
12.39b Do they disclose the general purpose of the debt secured by the pledged revenue? [GAAFR, page 376]	x		

12.39c Do they disclose the term of the commitment (i.e., the period during which the revenue will not be available)? [GAAFR, page 376]	x		
12.39d Do they disclose the relationship of the pledged amount to the total for that specific revenue (e.g., the proportion of the specific revenue stream that has been pledged), if determinable? [GAAFR, page 376]	x		
12.39e Do they include a comparison of the pledged revenues recognized during the period to the principal and interest requirements for the debt directly or indirectly collateralized by those revenues? [GAAFR, page 377]	x		
12.40 Has an obligating event occurred that requires the enterprise fund to attempt to accrue a liability for pollution remediation?	x		
12.40a Do the notes disclose that the enterprise fund has recognized a liability for its pollution remediation obligation? [GASB-S49: 23, GAAFR, page 380] If so, do the disclosures include:	x		
12.40a1 The nature and source of pollution remediation obligations? [GAAFR, page 380]	x		
12.40a2 The liability recognized for pollution remediation obligations (if not visible on the face of the basic financial statements)? [GAAFR, page 380]	x		
12.40a3 The methods and assumptions used to calculate the liability for pollution remediation obligations? [GAAFR, page 380]	x		
12.40a4 An indication that the pollution remediation obligation is an estimate and subject to changes resulting from price increases or reductions, technology, or changes in applicable laws or regulations? [GAAFR, page 380]	x		
12.40a5 Do the notes disclose estimated recoveries that reduce the liability? [GAAFR, page 380]	x		
12.40a6 If an enterprise fund does not yet recognize a liability for a pollution remediation obligation because it is not reasonably estimable, do the notes disclose a general description of the nature of the pollution remediation activities? [GASB-S49: 24]	x		
12.41 Do the notes furnish information on the enterprise fund's derivative instruments? [GASBS53: 68, GAAFR, page 361]	x		
12.41a Do the notes include a summary of derivative instrument activity during the reporting period and the balances at the end of the reporting period? [GASB-S53: 69, GAAFR, page 361] If so, does the summary include:	x		
12.41a1 Notional amount. [GAAFR, page 361]	x		
12.41a2 Changes in fair value during the reporting period and the classification in the financial statements where those changes in fair value are reported. [GAAFR, page 361]	x		
12.41a3 Fair values as of the end of the reporting period and the classification in the financial statements where those fair values are reported. If derivative instrument fair values are based on other than quoted market prices, the methods and significant assumptions used to estimate those fair values should be disclosed. [GAAFR, page 362]	x		
12.41a4 Fair values of derivative instruments reclassified from a hedging derivative instrument to an investment derivative instrument. There also should be disclosure of the deferral amount that was reported within investment revenue upon the reclassification. [GAAFR, page 362]	x		
12.41b Do the notes make disclosures about hedging derivative instruments? [GASBS53: 71-73, GAAFR, page 362] If so, do the disclosures include:	x		
12.41b1 The objectives for entering into those instruments, the context needed to understand those objectives, the strategies for achieving those objectives, and the types of derivative instruments entered into? [GASBS53: 71, GAAFR, page 362]	x		
12.41b2 The significant terms, including 1) notional amount, 2) reference rates, such as indexes or interest rates, 3) embedded options, such as caps, floors, or collars, 4) the date when the hedging derivative instrument was entered into and when it is scheduled to terminate or mature, and 5) swap (including swaptions) was entered into? [GASB-S53: 72, GAAFR, page 362]	x		
12.41b3 Risks, if applicable, that could give rise to financial loss for hedging derivatives reported as of the end of the fiscal year? If so, do the disclosures include: [GASB-S53: 73, GAAFR, page 362]	x		

12.41b3a Credit risk including the following 1) the credit quality ratings of counterparties as described by rating agencies as of the end of the reporting period or the fact that the counterparty is not rated, 2) the maximum amount of loss due to credit risk, based, 3) the enterprise fund's policy of requiring collateral or other security to support hedging derivative instruments subject to credit risk, a summary description and the aggregate amount of the collateral or other security that reduces credit risk exposure, and information about the enterprise fund's access to that collateral or other security, 4) The enterprise fund's policy of entering into master netting arrangements, including a summary description and the aggregate amount of liabilities included in those arrangements, 5) the aggregate fair value of hedging derivative instruments in asset (positive) positions net of collateral posted by the counterparty and the effect of master netting arrangements, 6) significant concentrations of net exposure to credit risk (gross credit risk reduced by collateral, other security, and setoff) with individual counterparties and groups of counterparties? [GASB-S53: 73a, GAAFR, page 362]	x		
12.41b3b If the derivative instrument increases an enterprise fund's exposure to interest rate risk do the notes disclose that increased exposure as interest rate risk and also disclose the hedging derivative instrument's terms that increase such a risk? [GASB-S53: 73b, GAAFR, page 362]	x		
12.41b3c Basis risk including the hedging derivative instrument's terms and payment terms of the hedged item that creates the basis risk? [GASB-S53: 73c, GAAFR, page 362]	x		
12.41b3d Termination risk including 1) any termination events that have occurred, 2) dates that the hedging derivative instrument may be terminated, 3) out-of-the-ordinary termination events termination events" contained in the schedule to the International Swap Dealers Association master agreement? [GASB-S53: 73d, GAAFR, pages 362-363]	x		
12.41b3e Rollover risk including the maturity of the hedging derivative instrument and the maturity of the hedged item? [GASB-S53: 73e]	x		
12.41b3f Market-access risk? [GASB-S53: 73f, GAAFR, page 363]	x		
12.41b3g Foreign currency risk including the U.S. dollar balance of the hedging derivative instrument, organized by currency denomination and by type of derivative instrument? ? [GASB-S53: 73g, GAAFR, page 363]	x		
12.41c If the hedged item in the arrangement is a debt obligation do the notes disclose the hedging derivative instrument's net cash flows based on the debt service requirements to maturity for debt and lease obligations? [GASB-S53: 74, GAAFR, page 363]	x		
12.41d If the enterprise fund uses a method other than consistent critical terms, synthetic instrument, dollar-offset, or regression analysis to evaluate effectiveness do the notes include the following information: 1) the identity and characteristics of the method used, 2) the range of critical terms the method tolerates, and 3) the actual critical terms of the hedge? [GASB-S53: 75, GAAFR, page 363]	x		
12.41e Are investment derivative instruments reported as of the end of the fiscal year? [GASB-S53: 76, GAAFR, page 363] If so, do the disclosures include information about each of the following applicable risks:	x		
12.41e1 Credit risk exposure consistent with the credit risk disclosures noted above for hedging derivative instruments in question 12.42b3a? [GASB-S53: 76a, GAAFR, page 363]	x		
12.41e2 Interest rate risk exposure consistent with the disclosures required by GASB Statement No. 40, Deposit and Investment Risk Disclosures, paragraphs 14-16, that includes the fair value, notional amount, reference rate, and embedded options? [GASB-S53: 76b]	x		
12.41e3 Foreign currency risk in accordance with GASB Statement No. 40, paragraph 17? [GASB-S53: 76c, GAAFR, page 363]	x		
12.41f Are disclosures made for derivative instruments held at the end of the fiscal year that contain contingent features (such as an enterprise fund's obligation to post collateral if the credit quality of the enterprise fund's hedgeable item declines)? [GASB-S53: 77, GAAFR, page 364] If so, do the disclosures include:	x		
12.41f1 The existence and nature of contingent features and the circumstances in which they could be triggered? [GASB-S53: 77a, GAAFR, page 364]	x		

12.41f2 The aggregate fair value of derivative instruments that contain those features? [GASB-S53: 77b, GAAFR, page 364]	x		
12.41f3 The aggregate fair value of assets that would be required to be posted as collateral or transferred in accordance with the provisions related to the triggering of the contingent liabilities? [GASB-S53: 77c, GAAFR, page 364]	x		
12.41f4 The amount, if any, that has been posted as collateral by the enterprise fund as of the end of the reporting? [GASB-S53: 77d, GAAFR, page 364]	x		
12.41g If an enterprise fund reports a hybrid instrument, are disclosures of the companion instrument made consistent with disclosures required of similar transactions? [GAAFR, page 364]	x		
12.41h If Synthetic Guaranteed Investment Contracts (SGIC) exist as of the end of the reporting period that are fully benefit-responsive are all of the following disclosures made 1) a description of the nature of the SGIC and 2) the SGIC's fair value (including separate disclosure of the fair value of the wrap contract and the fair value of the corresponding underlying investments)? [GASB-S53: 79, GAAFR, page 383]	x		
12.42 Is the enterprise fund a transferor or governmental operator for a service concession arrangement (SCA)? [GAAFR, page 364] If so, do the notes include:	x		
12.42a A general description of the arrangement in effect during the reporting period, including management's objectives for entering into it and, if applicable, the status of the project during the construction period? [GASB-S60: 16a, GAAFR page 383]	x		
12.42b The nature and amounts of assets, liabilities, and deferred inflows of resources related to an SCA that are recognized in the financial statements? [GASB-S60: 16b, GAAFR page 383]	x		
12.42c The nature and extent of rights retained by the transferor or granted to the governmental operator under the arrangement? [GASB-S60: 16c, GAAFR, page 383]	x		
12.43 Does the enterprise fund extend any nonexchange financial guarantees? [GASB-S70: 14-15; eGAAFR, pages 916 and 938-9; eSUP, pages 12 and 34-5] If so:	x		
12.43a Do the notes provide disclosures by each type of guarantee? Do they include:	x		
12.43a1 A description of the nonexchange financial guarantee	x		
12.43a2 The legal authority and limits for extending the guarantees and the types of obligations guaranteed	x		
12.43a3 The relationship of the enterprise funds (guarantor) to the issuer or issuers of the guaranteed obligations	x		
12.43a4 The length of time of the guarantees	x		
12.43a5 Arrangements for recovering payments (if any are made) from the issuer or issuers of the guaranteed obligations	x		
12.43a6 The total amount of all outstanding guarantees at the reporting date	x		
12.43b Does the enterprise fund (as a guarantor) recognize liabilities for any such guarantees or did it make payments during the reporting period because of its guarantees? If so, do the notes include all of the following information (as applicable):	x		
12.43b1 A brief description of the timing of recognition and measurement of the liability	x		
12.43b2 The recognized liabilities balance at the beginning of the period	x		
12.43b3 Changes in the liabilities balance during the period, with separate presentation of each of the following:	x		
12.43b3a Initial recognition of liabilities for guarantees	x		
12.43b3b Increase in estimates for previously reported liabilities	x		
12.43b3c Guarantee payments made	x		
12.43b3d Decrease in estimates for previously reported liabilities	x		
12.43b4 The recognized liabilities at the end of the period	x		
12.43b5 The cumulative amount of payments that have been made on guarantees outstanding at the reporting date	x		
12.43b6 Amounts expected to be recovered for payments that have been made through the reporting date	x		
12.44 Has the enterprise fund issued obligations currently or in the past that have been guaranteed by another entity as part of a nonexchange transaction? [GASB-S70: 16-17; eGAAFR, pages 916 and 939-40; eSUP, pages 13 and 35-6] If so:	x		

12.44a Do the notes provide disclosures, by type of guarantee, for such guarantees that relate to obligations outstanding at the reporting date? Do they include:	x		
12.44a1 The name of the entity providing the guarantee	x		
12.44a2 The amount of the guarantee	x		
12.44a3 The length of time of the guarantee	x		
12.44b If payments were made either, during the reporting period or in previous periods, by the guarantor are disclosures made regardless of whether or not the enterprise fund has any such guaranteed obligations outstanding at the end of the reporting period? If so, do the disclosures also include:	x		
12.44b1 The amount paid by the guarantor during the current reporting period	x		
12.44b2 The cumulative amount paid by the guarantor on the enterprise funds's obligations	x		
12.44b3 A description of requirements to repay the guarantor	x		
12.44b4 The outstanding amounts, if any, required to be repaid to the guarantor The notes should disclose any guarantees of indebtedness resulting from an exchange or exchange-like transaction, even if the likelihood of loss is considered to be remote. [GASB-S 62: 109; GASB-S70: 4; GAAFR, page 389]	x		
12.45 Does the enterprise fund as either an individual employer government or individual governmental nonemployer contributing entity report a separately financed specific liability to a defined benefit pension plan? [GASB-S68: 120 and 122] If so, do the notes disclose:	x		
12.45a The amount of such payables outstanding at the end of the reporting period?	x		
12.45b The significant terms related to the payables, and a description of what gave rise to the payable?	x		
12.46 Was the enterprise fund involved in a government combination during the year? [GASBS69: 9-12 and 55; eGAAFR, pages 915 and 936-8; eSUP, pages 11 and 32-34]	x		
12.46a If so, do the notes provide disclosures for each combination? [GASB-S69: 55; eGAAFR, pages 915; eSUP, page 11] Do they include:	x		
12.46a1 A brief description of the combination, including identification of the entities involved and whether the participating entities were included within the same financial reporting entity?	x		
12.46a2 The date of the combination?	x		
12.46a3 A brief description of the primary reasons for the combination?	x		
12.46b Was the combination a merger or transfer of operations? If so, and the enterprise fund is either the new or continuing government do the notes include: [GASBS69: 56; eGAAFR, pages 915; eSUP, page 11]	x		
12.46b1 The amounts recognized as of the merger date or the effective transfer date for the following (if applicable):	x		
12.46b1a Total assets—distinguishing between current assets, capital assets, and other assets	x		
12.46b1b Total deferred outflows of resources	x		
12.46b1c Total liabilities—distinguishing between current and long-term amounts	x		
12.46b1d Total deferred inflows of resources	x		
12.46b1e Total net position by component	x		
12.46b2 A brief description of the nature and amount of significant adjustments made to bring into conformity the individual accounting policies or to adjust for impairment of capital assets resulting from the merger or transfer	x		
12.46b3 The initial amounts recognized by the new or continuing government, if different from the values in (a) and the differences that arise from modifying the carrying values in (a) by the adjustments in (b).	x		
12.46c Was the combination an acquisition? If so, and the enterprise fund is the acquiring government the notes should include: [GASB-S69: 57; eGAAFR, pages 915; eSUP, page 11]	x		
12.46c1 A brief description of the consideration provided	x		
12.46c2 The total amount of net position acquired (based on the provisions set forth in paragraphs 29–36 of this Statement) as of the date of acquisition	x		
12.46c3 A brief description of contingent consideration arrangements, including the basis for determining the amount of such payments	x		

12.46d Did the enterprise fund either transfer or sell operations during the period? If so do the notes include: [GASB-S69: 58; eGAAFR, pages 915; eSUP, page 11]	x		
12.46d1 Identification of the operations transferred or sold?	x		
12.46d2 A brief description of the facts and circumstances leading to the transfer/disposal of those operations?	x		
12.46d3 Information about the disposed enterprise fund operations (if not otherwise visible in the financial statements)? [GASB-S69: 58a-c] If so, does the information include:	x		
12.46d3a Total expenses, distinguishing between operating and nonoperating (if applicable)	x		
12.46d3b Total revenues, distinguishing between operating and nonoperating (if applicable)	x		
12.46d3c Total governmental fund revenues and expenditures (if applicable)	x		
12.47 Has the enterprise fund refrained from negative disclosure? [GAAFR, page 346]	x		
13. FINANCIAL SECTION – PENSION NOTE DISCLOSURES			
13.1 Does the enterprise fund participate in two or more defined benefit pension plans that are administered through a trust or equivalent arrangement (regardless of whether the plan is a single-employer, agent multiple-employer, or cost-sharing multiple-employer plan)? If so, do the notes provide the aggregate amount for all such plans for each of the following items (if not otherwise identifiable from information presented in the financial statements): [GASB-S68: 37 and 74; eGAAFR, page 913; eSUP, page 9]	x		
13.1a Pension liabilities?	x		
13.1b Pension Assets	x		
13.1c Deferred outflows of resources related to pensions?	x		
13.1d Deferred inflows of resources related to pensions?	x		
13.1e Pension expense/expenditures for the period associated with net pension liabilities?	x		
13.2 If the enterprise fund participates in a defined benefit pension plan that is administered through a trust or equivalent arrangement do the notes provide information for the plan regardless of its type? [GASB-S68: 18, 38-45 and 76-80; eGAAFR, pages 913-4; eSUP, pages 9-10] If so, do the notes:	x		
13.2a Provide the name of the pension plan?	x		
13.2b Identify the public employee retirement system or other entity that administers the pension plan?	x		
13.2c Identify the type of pension plan (e.g., a single-employer, agent multipleemployer, or cost-sharing multiple-employer pension plan)?	x		
13.2d Describe the benefit terms, 1) including the classes of employees covered 2) the types of benefits, 3) the key elements of the pension formulas 4) the terms or policies, if any, with respect to automatic postemployment benefit changes, including automatic cost-of-living adjustments (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? An enterprise fund should disclose if the pension plan is closed to new entrants.	x		
13.2e For single-employer and agent multiple-employer plans only, provide the number of employees covered by the benefit terms in total and separately for 1) inactive employees (or their beneficiaries) currently receiving benefits, 2) inactive employees entitled to, but not yet receiving benefits, and (3) active employees? [GASB-S68: 40c]	x		
13.2f Describe contribution requirements, including (1) the basis for determining the employer's contributions (for example, statute, contract, an actuarial basis, or some other manner); (2) identification of the authority under which contribution requirements of employers, 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, and 4) if not otherwise disclosed, the total amount of contributions recognized by the pension plan from the employer during the reporting period?	x		
13.2g Indicate whether there is a separate publicly available report for the pension plan and, if so, how to obtain the report?	x		

13.2h Do the notes provide information about the significant assumptions and other inputs used to measure the total pension liability (TPL)? [GASB-S68: 41 and 77; eGAAFR, page 913; eSUP, page 9] If so, do the disclosures include information about:	x		
13.2h1 Inflation?	x		
13.2h2 Salary changes?	x		
13.2h3 Ad hoc postemployment benefit changes (including ad hoc COLAs)?	x		
13.2h4 Source of mortality assumptions?	x		
13.2h5 The dates of experience studies on which significant assumptions are based?	x		
13.2h6 Rates assumed for different periods (if applicable)?	x		
13.2h7 The discount rate? [GASB-S 68: 42 and 78] If so do the disclosures include:	x		
13.2h7a The rate applied in the current measurement and, if applicable, the change in the discount rate since the prior measurement date?	x		
13.2h7b Assumptions about projected cash flows?	x		
13.2h7c The long-term expected rate of return on pension plan investments and a description of how it was determined, (including significant methods and assumptions)?	x		
13.2h7d The municipal bond rate used and the source of that rate, if applicable?	x		
13.2h7e If a blended rate is used, the periods of projected benefit payments to which the long-term expected rate of return and, the municipal bond rate were applied?	x		
13.2h7f The assumed asset allocation of the plan's portfolio, the longterm expected real rate of return (ROR) for each major asset class, and (if not otherwise disclosed) whether the expected ROR are presented as arithmetic or geometric means?	x		
13.2h7g The NPL calculated using 1) the discount rate plus 1% and 2) the discount rate minus 1%?	x		
13.2i Do the notes provide information about the employer balances of deferred outflows of resources and deferred inflows of resources for the plan? [GASBS68:45 and 80; eGAAFR, page 913; eSUP, page 9] If so, are the amounts classified as follows, if applicable:	x		
13.2i1 Differences between expected and actual experience in the measurement of the total pension liability?	x		
13.2i2 Changes of assumptions or other inputs?	x		
13.2i3 Net difference between projected and actual earnings on pension plan investments?	x		
13.2i4 If the plan is a single-employer or agent plan with a special funding situation or a cost sharing plan, changes in the employer's proportion of the balances and differences between the employer's contributions (other than those to separately finance specific liabilities of the individual employer to the pension plan) and the employer's proportionate share of contributions?	x		
13.2i5 The employer's contributions to the pension plan subsequent to the measurement date of the net pension liability/collective net pension liability?	x		
13.2i6 A schedule that presents the net amount of deferred outflows and inflows of resources that will affect the employers pension expense individually for each of the subsequent five years, and, at a minimum, in the aggregate for subsequent years?	x		
13.2i7 The amount of the employer's balance of deferred outflows, if any, that will be recognized as a reduction of the net pension liability/collective net pension liability?	x		
13.2j Do the notes provide other information for the plan? [GASB-S68: 45 and 80; eGAAFR, page 913-4; eSUP, pages 9-10] If so, do the notes include:	x		
13.2j1 The measurement date of the net pension liability (NPL)/collective NPL, the date of the actuarial valuation used as the basis for the NPL and, if applicable, the fact that update procedures were used to roll forward the total pension liability to the measurement date?	x		
13.2j2 If applicable, the employer's proportion (percentage) of the collective net pension liability, the basis on which its proportion (percentage) was determined, and the change in its proportion (percentage) since the prior measurement date?	x		

13.2j3 For cost-sharing plans only, the employer's proportionate amount (in dollars) of the collective net pension liability and, when there is a special funding situation, (1) the portion of the nonemployer contributing entities' total proportionate amount (in dollars) of the collective net pension liability that is associated with the employer and (2) the total of the employer's proportionate amount (in dollars) of the collective net pension liability and the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the employer? [GASB-S68: 80a]	x		
13.2j4 A brief description of changes of assumptions or other inputs that affected measurement of the total pension liability since the prior measurement date?	x		
13.2j5 A brief description of changes of benefit terms that affected measurement of the total pension liability since the prior measurement	x		
13.2j6 For single-employer and agent plans only (if applicable) the amount of benefit payments in the measurement period attributable to the purchase of allocated insurance contracts, a brief description of the benefits for which allocated insurance contracts were purchased in the measurement period, and the fact that the obligation for the payment of benefits covered by allocated insurance contracts has been transferred from the employer to one or more insurance companies? [GASB-S68: 45e]	x		
13.2j7 A brief description of the nature of changes between the measurement date of the net pension liability/collective net pension liability and the employer's reporting date that are expected to have a significant effect on the net pension liability/employer's proportionate share of the collective net pension liability, and the amount of the expected resultant change in the net pension liability/employer's proportionate share of the collective net pension liability (if known)?	x		
13.2j8 Employer pension expense recognized during the reporting period?	x		
13.2j9 Revenue recognized for support from nonemployer contributing entities (if any)?	x		
13.3 If the enterprise fund is an employer in a single-employer or agent multiple-employer defined benefit pension plan that is administered through a trust or equivalent arrangement do the notes provide additional information for the plan? [GASB-S68: 18, 38-39, and 44; eGAAFR, page 913; eSUP, page 9] If so, do the notes include:	x		
13.3a A schedule that presents the beginning and ending balances for each of the following items: 1) the total pension liability (TPL), 2) the pension plan's fiduciary net position (FNP), and 3) the net pension liability (NPL)? If so, does the schedule separately present the effect on those items from each of the following, (as applicable): [GASB-S68: 44]	x		
13.3a1 Service cost	x		
13.3a2 Interest on the TPL	x		
13.3a3 Changes of benefit terms	x		
13.3a4 Differences between expected and actual experience in the measurement of the TPL	x		
13.3a5 Changes of assumptions or other inputs	x		
13.3a6 Contributions from employers	x		
13.3a7 Contributions from nonemployer contributing entities	x		
13.3a8 Contributions from employees	x		
13.3a9 Pension plan net investment income	x		
13.3a10 Benefit payments, including refunds of plan member contributions	x		
13.3a11 Pension plan administrative expense	x		
13.3a12 Other changes, separately identified if individually significant.	x		
13.3b Does the plan have a special funding situation? If so, do the notes disclose:[GASB-S68: 44d; eGAAFR, page 913; eSUP, page 9]	x		
13.3b1 The nonemployer contributing entities' total proportionate share of the collective net pension liability?	x		
13.3b2 The employer's proportionate share of the collective net pension liability?	x		
13.4 Is the enterprise fund a nonemployer contributing entity to a defined benefit pension plan that is administered through a trust or equivalent arrangement? If so:	x		

13.4a Does the enterprise funds's obligation as a nonemployer contributing entity meet the definition of a special funding situation and does the enterprise fund recognize a substantial proportion of the collective net pension liability of the plan? If so, do the notes provide all of the information on the arrangement required by GAAP? [GASB-S68: 108-113]	x		
13.4b Does the enterprise funds's obligation as a nonemployer contributing entity meet the definition of a special funding situation, but the enterprise fund recognizes less than a substantial proportion of the collective net pension liability of the plan? If so, do the notes provide all of the information on the arrangement required by GAAP? [GASB-S68: 116]	x		
13.5 If the enterprise fund participates as an employer in a defined contribution pension plan that is administered through a trust or equivalent arrangement (regardless of whether there is a special funding situation) do the notes provide additional information for the plan? [GASB-S68: 126; eGAAFR, page 914; eSUP, page 11] If so, do the notes include:	x		
13.5a The name of the pension plan, identification of the public employee retirement system or other entity that administers the pension plan, and identification of the pension plan as a defined contribution pension plan	x		
13.5b A brief description of the benefit terms (including terms, if any, related to vesting and forfeitures and the policy related to the use of forfeited amounts) and the authority under which benefit terms are established or may be amended	x		
13.5c The contribution (or crediting) rates (in dollars or as a percentage of salary) for employees, the employer, and nonemployer contributing entities, if any, and the authority under which those rates are established or may be amended	x		
13.5d The amount of pension expense recognized for the reporting period	x		
13.5e The amount of forfeitures reflected in pension expense for the reporting period	x		
13.5f The amount of the employer's liability outstanding at the end of the period, if any.	x		
13.5g Is there a nonemployer contributing entity or entities (regardless of whether the criteria for a special funding situation are met)? [GASB-S68: 128 and 134] If so, do the notes disclose:	x		
13.5g1 The proportion of the total pension expense that is represented by the employer's expense? [GASB-S68: 128]	x		
13.5g2 The amount of revenue recognized as a result of the support provided by nonemployer contributing entities? GASB-S68: 128]	x		
13.6 Is the enterprise fund a nonemployer contributing entity to a defined contribution pension plan that is administered through a trust or equivalent arrangement?	x		
13.6a Does the enterprise funds's obligation as a nonemployer contributing entity meet the definition of a special funding situation and is the enterprise fund required to contribute a substantial proportion of the total contributions from the employer and nonemployer contributing entities? If so, do the notes provide all of the information on the arrangement required by GAAP? [GASB-S68: 132]	x		
13.6b Does the enterprise funds's obligation as a nonemployer contributing entity meet the definition of a special funding situation, but the enterprise fund is required to contribute a less than substantial proportion of the total contributions from the total contributions from the employer and nonemployer contributing entities? If so, do the notes provide all of the information on the arrangement required by GAAP? [GASB-S68: 133]	x		
13.11 If the enterprise fund participates in a defined benefit OPEB plan, do the notes provide information on the arrangement? [GASB-S45: 24-5; GAAFR, pages 368-369] If so:	x		
13.11a Do the notes describe the OPEB benefit plan? [GASB-S45: 24a1; GAAFR, page 369]	x		
13.11b Do the notes briefly describe the types of benefits offered and the authority for establishing and amending benefits? [GASB-S45: 24a2; GAAFR, page 369]	x		
13.11c Do the notes disclose whether the plan issues a separate report or is included in the report of a public employees' retirement system or another entity? [GASB-S45: 24a3; GAAFR, page 369]	x		

13.11c1 If a separate report is issued for a plan, do the notes disclose how to obtain a copy of the report? [GASB-S45: 24a3; GAAFR, page 369]	x		
13.11d Do the notes describe the authority for establishing and amending the funding policy? [GASB-S45: 24b1; GAAFR, page 369]	x		
13.11e Do the notes indicate the employer's required contribution rate(s)? [GASB-S45:24b3; GAAFR, page 369]	x		
13.11e1 Are employer contribution rates expressed in dollars or as a percentage of current-year payroll? [GASB-S45: 24b3; GAAFR, page 369]	x		
13.11f If the enterprise fund participates in a cost-sharing, multiple-employer defined benefit OPEB plan, do the notes provide information on both required and actual contributions? [GASB-S45: 24b3; GASB-TB2004-2: 2-6; GAAFR, page 369]	x		
13.11f1 Is the current year's required contribution stated in dollars? [GASB-S45: 24b3; GAAFR, page 369]	x		
13.11f2 Are actual contributions presented as a percentage of required contributions? [GASB-S45: 24b3; GAAFR, page 369]	x		
13.11f3 Is all information presented both for the current year and each of the preceding two years? [GASB-S45: 24b3; GAAFR, page 369]	x		
13.11g In the case of a cost-sharing multiple-employer OPEB plan, does the disclosure state how the required contribution rate is determined (e.g., by statute, contract, or on an actuarial basis) or state that the plan is financed on a pay-as-you-go basis? [GASB-S45: 24b; GASB-S50: 7b; GAAFR, page 369]	x		
13.12 If the enterprise fund participates in either a single-employer or agent multiple-employer defined benefit OPEB plan, do the notes provide additional information? [GASB-S45: 25; GAAFR, pages 369-371] If so:	x		
13.12a Do the notes disclose annual pension cost? [GASB-S45: 25a; GAAFR, page 369]	x		
13.12b Do the notes disclose actual contributions made (in dollars)? [GASB-S45: 25a; GAAFR, page 369]	x		
13.12c If there is a net OPEB obligation (NOPEBO) outstanding, do the notes disclose the components of annual pension cost? [GASB-S45: 25a; GAAFR, pages 369-370]	x		
13.12d If there is a NOPEBO outstanding, do the notes disclose both 1) the increase or decrease in the NOPEBO and 2) the NOPEBO at the end of the year? [GASB-S45:25a; GAAFR, page 370]	x		
13.12e Do the notes disclose the annual pension cost for the current year and the two preceding years? [GASB-S45: 25b; GAAFR, page 370]	x		
13.12f Do the notes disclose the annual amount of pension cost contributed for the current year and the two preceding years (expressed as a percentage of pension cost)? [GASB-S45: 25b; GAAFR, page 370]	x		
13.12g Do the notes disclose the NOPEBO for the current year and the two preceding years? [GASB-S45: 25b; GAAFR, page 370]	x		
13.12h Do the notes disclose the date of the actuarial valuation? [GASB-S45: 25c; GAAFR, page 370]	x		
13.12i Do the notes disclose the actuarial methods and significant assumptions used? [GASB-S45: 25d; GAAFR, page 370]	x		
13.12i1 Do the notes disclose the actuarial cost method? [GASB-S45: 25d; GAAFR, page 371]	x		
13.12i2 If the aggregate method is used, do the notes state that because this method does not identify or separately amortize unfunded actuarial accrued liabilities information about funded status and funding progress is presented using the entry age actuarial cost method for that purpose, and that the information presented is intended to serve as a surrogate for the funding progress of the plan? [GASB-S45: 25d; GASB-S50:8b(3)(b) and 9; GAAFR, page 371]	x		
13.12i3 Do the notes disclose the actuarial method used for valuing assets? [GASB-S45: 25d; GAAFR, page 371]	x		
13.12i4 Do the notes disclose the assumptions regarding the inflation rate, investment return, projected salary increases, and post-retirement benefit increases? [GASB-S45: 25d; GAAFR, page 371]	x		
13.12i5 Do the notes describe the amortization method (i.e., level dollar or level	x		

13.12i6 Do the notes disclose the amortization period? [GASB-S45: 25d; GAAFR, page 371]	x		
13.12i7 Do the notes state whether amortization periods are open or closed? [GASB-S45: 25d; GAAFR, page 371]	x		
13.12j For an OPEB healthcare plan, does the disclosure of actuarial assumptions include the healthcare cost trend rate? [GASB-S45: 25d; GAAFR, page 371] If different years are used for the economic assumptions (e.g., inflation rate, healthcare cost trend rate), the notes should disclose both the initial and ultimate rates. [GASB-S45: 25d; GASB-S50: 8b3a; GAAFR, page 371, note 154]	x		
13.12k For partially funded defined benefit OPEB plans, do the notes disclose the method used to determine the blended investment return assumption? [GASB-S45: 25d; GAAFR, page 371, note 155]	x		
13.12L If the enterprise fund participates in one or more defined benefit OPEB plan(s), do the notes provide disclosures for the funded status of the plan(s) as of the most recent actuarial valuation date? If so: [GASB-S45: 25c; GASB-S50: 8a]	x		
13.12L1 Do the notes disclose the actuarial valuation date?	x		
13.12L2 Do the notes disclose the actuarial value of assets?	x		
13.12L3 Do the notes disclose the actuarial accrued liability?	x		
13.12L4 Do the notes disclose the total unfunded actuarial accrued liability (or funding excess)?	x		
13.12L5 Do the notes disclose the funded ratio?	x		
13.12L6 Do the notes disclose the annual covered payroll?	x		
13.12L7 Do the notes disclose the ratio of the unfunded actuarial accrued liability to annual covered payroll?	x		
13.12m Do the notes disclose that the required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits? [GASB-S43: 30d(2)(b); GASB-S50: 8b; GAAFR, page 370]	x		
13.12n Do the notes disclose the actuarial methods and significant assumptions used? [GASB-S45: 25d; GASB-S50: 8b]	x		
13.12o If the enterprise fund participates in a single-employer or agent multiple employer OPEB plan, do the notes disclose the actuarial methods and significant assumptions used? [GASB-S45: 25d]	x		
13.12o1 Do the notes disclose that calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point?	x		
13.12o2 Do the notes disclose that actuarial valuations involve estimates of the events far into the future, and that actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future?	x		
13.12o3 Do the notes disclose that actuarial calculations reflect a long-term perspective? If applicable, the notes should disclose that the 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.	x		
13.12p Does the OPEB plan qualify for and has it elected to use the alternative measurement method? [GASB-S45: 33-35] If so, do the notes disclose:	x		
13.12p1 That the enterprise fund has elected to use this method?	x		
13.12p2 The source or basis of all significant assumptions or methods used to apply the method?	x		
13.13 If the enterprise fund participates in a defined contribution pension plan, do the notes provide information on the arrangement? [GASB-S45: 29; GAAFR, page 371] If so:	x		
13.13a Do the notes disclose the name of the pension plan? [GASB-S45: 31a; GAAFR, page 371]	x		
13.13b Do the notes disclose the entity that administers the pension plan? [GASB-S45: 31a; GAAFR, page 371]	x		
13.13c Do the notes identify the arrangement as a defined contribution pension plan? [GASB-S45: 31a; GAAFR, page 371]	x		

13.13d Do the notes briefly describe the plan's provisions? [GASB-S45: 31b; GAAFR, page 371]	x		
13.13e Do the notes disclose the authority for establishing or amending the plan's provisions? [GASB-S45: 31b; GAAFR, page 371]	x		
13.13f Do the notes disclose contribution amounts (either in dollars or as a percentage of salary) for the employer, participating employees, and other contributors? [GASB-S45: 31c; GAAFR, page 371]	x		
13.13g Do the notes disclose the authority for establishing or amending contribution requirements? [GASB-S45: 31c; GAAFR, page 371]	x		
13.13h Do the notes disclose contributions actually made by the employer and plan members? [GASB-S45: 31d; GAAFR, page 371]	x		
14. FINANCIAL SECTION – RSI			
14.1* Is all RSI, other than MD&A, located immediately following the notes to the financial statements? [GASB-S34: 6c; GAAFR, page 577]	x		
14.3* If the enterprise fund uses the modified approach for one or more networks or subsystems of infrastructure assets, is information on these networks and subsystems provided as RSI? [GASB-S34: 132-3; GAAFR, page 580]			x
14.3a Does RSI provide information on the assessed condition of all infrastructure assets accounted for using the modified approach for at least the three most recently completed condition assessments? [GASB-S34: 132a; GAAFR, page 580]			x
14.3b Does RSI disclose the enterprise fund's estimate for each of the past five years of the amount needed to maintain or preserve infrastructure assets at the condition level established by the enterprise fund? [GASB-S34: 132b; GAAFR, page 581]			x
14.3c Does RSI disclose the actual amounts expended on maintenance and preservation of infrastructure assets for each of the past five years? [GASB-S34: 132b; GAAFR, page 581]			x
14.3d Do notes accompany RSI? [GASB-S34: 133; GAAFR, pages 297-8] If so:	x		
14.3d1 Do notes to RSI disclose the basis for the condition measurement and the measurement scale used to assess and report condition? [GASB-S34:133a; GAAFR, page 581]			x
14.3d2 Do notes to RSI disclose the condition level at which the enterprise fund intends to preserve its infrastructure assets? [GASB-S34: 133b; GAAFR, page 581] The notes to RSI should disclose factors that significantly affect trends in the information reported in the required schedules. [GASB-S34:133c; GAAFR, page 581]			x
14.4 If the enterprise fund participates as an employer in one or more defined benefit pension plans that are administered through a trust or equivalent arrangement, are schedules of required supplementary information presented for each such plan? [GASB-S68: 46 and 81; eGAAFR, page 945; eSUP, page 41] If so, do they include:			x
14.4a For single-employer or agent multiple-employer plans a 10-year schedule that presents the beginning and ending balances for each of the following items measured as of the measurement date of the net pension liability: 1) the total pension liability (TPL), 2) the pension plan's fiduciary net position (FNP), and 3) the net pension liability (NPL)? If so, does the schedule separately present the effect on those items from each of the following, (as applicable): [GASB-S68:46a; eGAAFR, page 945; eSUP, page 41]			x
14.4a1 Service cost			x
14.4a2 Interest on the TPL			x
14.4a3 Changes of benefit terms			x
14.4a4 Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability			x
14.4a5 Changes of assumptions about future economic or demographic factors or of other inputs			x
14.4a6 Contributions from employers	x		
14.4a7 Contributions from nonemployer contributing entities	x		
14.4a8 Contributions from employees	x		
14.4a9 Pension plan net investment income	x		
14.4a10 Benefit payments, including refunds of employee contributions	x		
14.4a11 Pension plan administrative expense	x		

14.4a12 Other changes, separately identified if individually significant.	x		
14.4b For single-employer and agent multiple-employer plans, a 10-year schedule about funding progress with information measured as of the measurement date of the net pension liability? If so, does the schedule present the following data elements for each year: [GASB-S68: 46b1 eGAAFR, page 945; eSUP, page 41]	x		
14.4b1 The TPL?	x		
14.4b2 The pension plan's (FNP)?	x		
14.4b3 The NPL/collective NPL?	x		
14.1b4 The plan's FNP as a percentage of the TPL?	x		
14.4b5 The covered-employee payroll?	x		
14.4b6 The NPL/collective NPL as a percentage of covered-employee payroll?	x		
14.4b7 Does a single-employer or agent multiple-employer plan have a special funding situation? If so, does the RSI include the following with the information measured as of the measurement date of the net pension liability: [GASB-S68: 46b2; eGAAFR, page 945; eSUP, page 41]	x		
14.4b7a The nonemployer contributing entities' total proportionate share (amount) of the collective net pension liability that is associated with the employer?	xx		
14.4b7b The employer's proportionate share (amount) of the collective net pension liability?	x		
14.4c For cost sharing multiple-employer plans, a 10-year schedule about funding progress with information measured as of the measurement date of the net pension liability? If so, does the schedule present the following data elements for each year: [GASB-S68: 81a; eGAAFR, page 945; eSUP, page 41]			x
14.4c1 The employer's proportion (percentage) of the collective net pension liability?	x		
14.4c2 The employer's proportionate amount (in dollars) of the collective net pension liability?	x		
14.4c3 When there is a special funding situation, the nonemployer contributing entities' total proportionate share (amount) of the collective net pension liability that is associated with the employer?	x		
14.4c4 When there is a special funding situation, the total of the employer's and nonemployer contributing entities' proportionate shares (amount) of the collective net pension liability that is associated with the employer?	x		
14.4c5 The employer's covered-employee payroll?	x		
14.4c6 The employer's proportionate share (amount) of the collective NPL as a percentage of the employer's covered-employee payroll?	x		
14.4c7 The pension plan's fiduciary net position as a percentage of the total pension liability?	x		
14.4d For a single-employer or agent multiple-employer plan, is an actuarially determined contribution (ADC) calculated for the employer enterprise fund? If so, is a 10-year schedule included that provides information about the ADC (regardless of whether that amount is funded) and identifies whether the information relates to the employers, nonemployer contributing entities, or both? [GASB-S68: 46c].If yes, does the schedule include:	x		
14.4d1 The ADC?	x		
14.4d2 The amount of contributions recognized during the fiscal year by the plan in relation to the ADC?	x		
14.4d3 The difference between the ADC and the amount of contributions recognized by the plan in relation to the ADC?	x		
14.4d4 The covered-employee payroll?	x		
14.4d5 The amounts of contributions recognized by the plan in relation to the ADC as a percentage of covered-employee payroll?	x		
14.4e For any plan (regardless of its type), are the contribution requirements of the employer enterprise fund established statutorily or contractually? If so, is a 10-year schedule included that provides information about the employer contribution requirements determined as of the employer's most recent fiscal year end? [GASB-S68: 46d and 81b].If yes, does the schedule include:	x		
14.4e1 The statutorily or contractually required employer contribution?	x		
14.4e2 The amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution?	x		

14.4e3 The difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution?	x		
14.4e4 The employer's covered-employee payroll?	x		
14.4e5 The amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the employer's covered-employee payroll?	x		
14.4f Are schedules of required supplementary information are presented for a pension plan that is administered through a trust or equivalent arrangement? If so, are the following disclosures to the RSI included when applicable: [GASB-S68: 47 and 82]	x		
14.4f1 For all plans regardless of their type, factors that significantly affect trends in the reported amounts?	x		
14.4f2 For single-employer and agent multiple-employer plans, significant methods and assumptions used in calculating the ADC? [GASB-S68:47]	x		
14.5 If the enterprise fund is a nonemployer contributing entity to a defined benefit pension plan that is administered through a trust or equivalent arrangement and the enterprise fund recognizes a substantial proportion of the collective net pension liability is all applicable information included as RSI? [GASB-S68: 114-115]	x		
14.6 If the enterprise fund is a nonemployer contributing entity to a defined benefit pension plan that is administered through a trust or equivalent arrangement and the enterprise fund recognizes less than a substantial proportion of the collective net pension liability is all applicable information included as RSI? [GASB-S68: 117]	x		
14.8* If the enterprise fund either sponsors a single-employer defined benefit OPEB plan or participates in an agent multiple-employer defined benefit OPEB plan, does RSI provide trend information on funding progress for the last three actuarial valuations? [GASB-S43: 35; GASB-S50: 9; GAAFR, page 581]	x		
14.8a Does the schedule disclose the actuarial valuation date? [GAAFR, page 581]	x		
14.8b Does the schedule disclose the actuarial value of plan assets? [GAAFR, page 581]	x		
14.8c Does the schedule disclose the actuarial accrued liability? [GAAFR, page 581]	x		
14.8d Does the schedule disclose the total unfunded actuarial accrued liability? [GAAFR, page 581]	x		
14.8e Does the schedule disclose the funded ratio? [GAAFR, page 581]	x		
14.8f Does the schedule disclose annual covered payroll? [GAAFR, page 581]	x		
14.8g Does the schedule disclose the ratio of the total unfunded actuarial accrued liability to annual covered payroll? [GAAFR, page 335]	x		
14.9* If the enterprise fund sponsors a single-employer defined benefit OPEB plan that uses the aggregate actuarial cost method, does RSI either present a schedule of employer contributions or indicate how users may obtain a copy of the pension plan's separately issued report? [GAAFR, pages 582-583]	x		
14.10 If the cost-sharing plan in which an enterprise fund participates does not issue and make publicly available a stand-alone plan financial report and the plan is not included in the financial report of another entity, does the cost-sharing enterprise fund present schedules of funding progress and employer contributions for the plan? [GASB-S45: 27; GASB-S50:10] If so:	x		
14.10a Do the notes disclose that the information presented relates to the cost-sharing plan as a whole and that the enterprise fund is only one participating employer in the plan? [GASB-S45: 27; GASB-S50: 10]	x		
14.10b Do the notes provide information helpful for understanding the scale of the information presented relative to the enterprise fund? [GASB-S45: 27; GASB-S50:10]	x		
14.11* If the enterprise fund sponsors a public-entity risk pool, does the RSI present ten years of data on revenues and claims development (unless the notes contain a reference to a separately issued report)? [GASB-S30: 7; GAAFR, pages 584-585]	x		
14.12 Has the enterprise fund refrained from including information as required supplementary information that the authoritative accounting literature does not designate as such? [GAAFR, page 577]	x		

18. STATISTICAL SECTION			
18.1* Does the report include a statistical section? [NCGA-S1: 138-139] If so:			x
E18.1 Does the statistical section present net position by the three individual components of net position (i.e., net investment in capital assets, restricted, and unrestricted)? [GASB-S44: 9; GAAFR, pages 616-617]			x
E18.2 Does the statistical section present the changes in net position? [GASB-S44: 10a; Q&A 9.8.1; GAAFR, pages 617-618] If so:			x
E18.3 Are operating revenues and expenses presented separately from nonoperating revenues and expenses?			x
E18.4 Are revenues presented by major source?			x
E18.5 Are operating and nonoperating expenses presented (at the level of detail reported in the statement of revenues, expenses and changes in net position/equity)?			x
E18.6 Are other changes in net position presented (e.g., capital contributions, special items)?			x
E18.7 Does the table present the total change in net position?			x
18.1e Does the statistical section present information for the major components of the revenue base of the enterprise fund's most significant own-source revenue? [GASB-S44: 14-15; Q&A 9.12.4; GAAFR, pages 620-623]			x
18.1e1 Does the table present the direct rate applied to the revenue base?			x
18.1f Does the statistical section present each individual direct rate applied to the revenue base for the enterprise fund's most significant own-source revenue and the total of those rates? [GASB-S44: 16; GAAFR, pages 623-625] When an enterprise fund has a restriction on its ability to raise its rates that limitation should be disclosed on the face of the table. [GASB-S44: 16]			x
18.1g Does the statistical section present information about the enterprise fund's payors or remitters for the enterprise fund's largest own-source revenue? [GASB-S44:19-21; Q&A 9.22.1; 56; GAAFR, page 625] If so:			x
18.1g1 Does the table include the amount of the revenue base attributable to each or the actual revenue from each and the percentage of each amount relative to the total revenue base or total revenues?			x
18.1g2 Does the table include the ten largest payors (unless fewer are required to reach 50 percent of the total revenue base or total revenue)?			x
18.1g3 Is the information presented for the current fiscal period and the fiscal period ended nine years prior?			x
18.1j Does the statistical section separately present, by type, the outstanding debts, as well as the total outstanding debt for the enterprise fund? [GASB-S44: 23-26; Q&A 9.24.1, 9.26.1, 9.27.1, and 9.27.2; GAAFR, pages 626-627] If so:			x
18.1j1 Does the statistical table include the ratio of total outstanding debt to personal income (or other economic base if information on personal income is inappropriate for assessing a particular revenue base)?			x
18.1j3 Does the table include the amount of total outstanding debt per capita (or other economic base if information on population is inappropriate for assessing a particular revenue base)?			x
18.1m Does the statistical section include coverage information for non-general obligation debt that is secured by a pledged revenue stream? [GASB-S44: 30; GAAFR, page 630] If so, does the statistical table include all of the following:			x
18.1m1 Separate information for each type of debt outstanding?			x
18.1m2 The gross amount of pledged revenues and, if applicable, the subtraction of specific operating expenses to result in the amount of net available revenues?			x
18.1m3 The amount of debt service principal and interest requirements?			x
18.1m4 The coverage ratio (i.e., net available revenue divided by the total debt service requirements)?			x
18.1m5 A description of the nature of the revenue pledged for each type of debt?			x
18.1n Does the statistical section present demographic and economic indicators? [GASB-S44: 32-33; GAAFR, pages 630-632]			x
18.1n1 Population?			x
18.1n2 Total personal income (if not presented with the ratios of outstanding debt)?			x

18.1n3 Per capita personal income?			x
18.1n4 The unemployment rate?			x
18.1o Does the statistical section provide information about the principal employers in the enterprise fund's jurisdiction? [GASB-S44: 34; GAAFR, pages 631-632] If so:			x
18.1o1 Are the total employees and the percentage of total employment that each listed employer represents presented?			x
18.1o2 Are the ten largest employers presented unless fewer are required to reach 50 percent of total employment?			x
18.1o3 Is the information presented for the current fiscal period and the fiscal period ended nine years prior?			x
18.1p Does the statistical section provide operating information for the enterprise fund? [GASB-S44: 35-38; GAAFR, pages 632-633] If so, are the following types of information presented:			x
18.1p1 The number of the enterprise fund's employees?			x
18.1p2 Indicators of the level of demand for services?			x
18.1p3 Available information about the volume, usage, or nature of the enterprise fund's capital assets by identifiable activity?			x
18.1q Does the statistical section discuss the methods used to produce the information it contains, as well as any significant assumptions that were made in the preparation of the information? [GASB-S44: 41; GAAFR, page 634]			x
18.1r Does the statistical section include appropriate analytical and educational explanations? [GASB-S44: 42; GAAFR, page 634]			x
18.1s Do the amounts reported in the statistical tables agree with related amounts reported in the financial section?			x
18.1t Has the enterprise fund indicated the source of all non-accounting data presented in the statistical section?			x
18.1u If the enterprise fund has presented less than ten years of data on a statistical table that normally requires ten years of data, is the reason for this exception disclosed?			x
19. OTHER CONSIDERATIONS			
19.1 Is the report free of inconsistencies? (If not, please specify.)			x
19.2* If the enterprise fund participated in the Certificate of Achievement for Excellence in Financial Reporting Program in the immediately preceding fiscal year, has the enterprise fund adequately remedied or otherwise responded to the comments and suggestions generated by the previous review? (If not, please specify.)			x
Total:	545	13	65