

Just One More Thing: The Latest Implementation Guidance from GASB

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Presented by

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- I. CIG Background
 - a. Basic CIG Structure
- II. 2a7-like Pools (1.57.8)
- III. Deposit Placement Service (1.30.17)
- IV. Reinvested Collateral (6.12.9)
- V. FASB 157 (6.12.10)
- VI. Single Governmental Activity with Pension Trust Fund (7.3.5)
- VII. Individual Enterprise Funds for Separate Utilities (7.50.10)
- VIII. Retroactive Infrastructure Reporting (7.104.18)
- IX. MD&A with Comparative Financial Statements (7.5.4)
- X. Indirect Cost Allocation (7.28.4)
- XI. Transfers of Capital Assets (7.74.4)
- XII. Retiree Benefits Paid from Insurance Fund (8.3.3)
- XIII. Medicare-eligible Retirees (8.21.9)
- XIV. Reimbursed Premium Payments (8.34.4)
- XV. Excess OPEB Payments to Third-party Administrator (8.35.4)
- XVI. Multiple Funds Contributing to a Single OPEB Plan (8.38.5)
- XVII. Allocating the ARC Among Funds (8.38.6)
- XVIII. Internal Service Fund for OPEB (8.38.7)
- XIX. Classification of OPEB Plan Trusts (8.70.5)

- XX. One Plan/Multiple Trusts (8.73.1)
- XXI. Plan Reporting of Employer Payments (8.81.4)
- XXII. Landfill-related Electrical Generation Facility (Z.18.1)
- XXIII. Accrued Interest on Refunded Debt (Z.23.1)
- XXIV. Tax-increments of Non-issuers (Z.48.14)
- XXV. Asset Transfers Involving Differences in Capitalization Thresholds (Z.48.4)
- XXVI. Pollution Remediation if Conducted or Paid by Another (Z.49.14)