

Summary of Changes to Carolina County – June 30, 2018 FYE

Item	Page number	Justification
Added GASB 75 reporting	35-J-21, 25, 34, 36, 38, 41, 60, 61, 63, 89-96, 98, 106, 152, 156,	Implementation of GASB 75
Consolidated long-term liabilities into one line. *	35-I-31	GFOA comment
Added fund balance note to preparer	35-J-59	LGC guidance
Added clarification to stewardship note	35-J-64	LGC guidance
Added GASB 89 note to preparer	35-J-73	LGC guidance
Added clarification to LEOSSA note	35-J-84	GASB guidance
Added summary table for pension plans	35-J-88-89	GFOA comment
Added advance refunding note to preparer	35-J-105	GASB guidance
Added change in principle/restatement note	35-J-114	Implementation of GASB 75