

Summary of Changes to City of Dogwood – June 30, 2018 FYE

Item	Page number	Justification
Changed name of RSI schedules in opinion	35-I-10	Implementation of GASB 75
Consolidated long-term liabilities into one line. *	35-I-31	GFOA comment
Added summary table for pension plans	35-I-76	GFOA comment
Revised OPEB note	35-I-80 through 82	Implementation of GASB 75
Added change in accounting principle note	35-I-98	Implementation of GASB 75
Added RSI schedule	35-I-106	Implementation of GASB 75
Removed Appendix illustrating Alternative Measurement Method disclosures*	N/A	SLGFD is not providing sample guidance for units using the alternative measurement method

*Items changed after original posting on website.