

REPORTING

Note X - Prior Period Adjustments

INSTRUCTIONS TO PREPARER

Adjustments related to prior periods (and thus excluded from the operating statements for the current period) are limited to: (a) corrections of material errors in the financial statements of a prior period; and (b) in government-wide and enterprise funds only, other material adjustments which meet the criteria for prior period adjustments contained in GASB Statement 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, paragraph 62. The circumstances and justification surrounding each such adjustment should be separately explained in these footnotes.