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.