To: Director of Research and Technical Activities  
Re: Project No. 3-39, Proposed Statement of the Governmental Accounting Standards Board, *Postponement of the Effective Dates of Certain Authoritative Guidance*

Good afternoon, Director,

The majority of the members of the Montana League of Cities and Towns are very small municipalities – the median incorporated community in Montana has a population of 851. Rural Montana was already experiencing population loss prior to the COVID-19 crisis – it was already becoming increasingly difficult to attract employees to municipal jobs, much less employees that understand and have experience with municipal accounting and finance.

Our communities are busy providing frontline emergency services to their residents – law enforcement, firefighting, emergency response, and other social services. They are facing unprecedented expenditures and revenue shortfalls now and in the coming months.

We strongly support the GASB Exposure Draft, dated April 14, 2020, proposing the extension of certain new accounting and financial reporting requirements to governments in light of the COVID-19 pandemic. Our communities need time to understand these requirements and we do not want to distract them from the immediate health and safety needs at hand during this crisis.

Thank you for considering the needs and circumstances of local governments with the issuance and adoption of the proposed Statement extending these requirements.

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