







### **Financial Trends Information**

We support the proposed change in financial trends information to align with the changes proposed above under Presentation of propriety funds statements of revenues, expenses, and changes in net position.

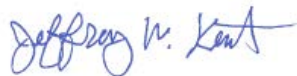
### **Effective Date and Transition**

We support the transition guidance as proposed and agree the effective date should allow for sufficient timing to allow appropriate implementation.

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We appreciate your consideration of our comments. We are available to discuss any of these comments with you at your convenience.

Sincerely,

A handwritten signature in blue ink that reads "Jeff W. Kent". The signature is written in a cursive style.

Jeff W. Kent, CPA  
Partner - Director of Accounting and Auditing