

## GASB 84 Analysis Chart

This Chart is intended to be read along with AOS Bulletin 2020-003					
Note: IG refers to the GASB 84 Implementation Guide					
				Type of Financial Statements Filed	
	Day-to-Day Books Budgetary *	Regulatory Not GAAP Mandated	Regulatory GAAP Mandated	OCBOA GAAP look-alike	GAAP
<b>Fiscal Agent for Legally Separate Organization</b>					
Fiscal Agent (IG 4.29 & 4.30) not component unit	Custodial	Custodial	Custodial	Custodial	Custodial
Fiscal Agent - component unit	Custodial	Optional-See Bulletin	Optional-See Bulletin	Not Fiduciary	Not Fiduciary
Fiscal Agent - not component unit - JEDD JEDZ (formed under ORC 715.691) (See AOS Bulletin 2009-004)	Custodial	Custodial	Custodial	Custodial	Custodial
<b>Cash Conduit for Grants (GASB 24 no administrative involvement)</b>					
Cash conduit for grants (GASB 24 no administrative involvement)	Custodial	Custodial	Custodial	Custodial	Custodial
Cash conduit for state levied shared distributed through the county MVL, Gas Tax, Personal Property Tax Reimbursement, Local Government money, Library Local Government Money, Homestead and Rollback, Estate Tax, Cigarette License					
Primary Government Money	Custodial	N/A	Not Fiduciary	Not Fiduciary	Not Fiduciary
For Other Governments	Custodial	Custodial	Custodial	Custodial	Custodial
<b>Clearing Account with External Participation</b>					
Undivided Tax (and similar undivided funds) - Primary Government Money	Custodial	N/A	Not Fiduciary	Not Fiduciary	Not Fiduciary
Undivided Tax (and similar undivided funds) - For Other Governments	Custodial	N/A	Custodial	Custodial	Custodial
Court Monies - Primary Government Money	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Court Monies - For Other Governments	Custodial	Custodial	Custodial	Custodial	Custodial
OHSAA Tournament Money - Primary Government Money	Custodial	N/A	Not Fiduciary	Not Fiduciary	Not Fiduciary
OHSAA Tournament Money - For OHSAA (other organization)	Custodial	N/A	Custodial	Custodial	Custodial
Arson Registry (ORC 2909.15)	Custodial	Custodial	Custodial	Custodial	Custodial
Housing Trust (ORC 317.32)	Custodial	Custodial	Custodial	Custodial	Custodial
Ohio Election Commission (3513.10)	Custodial	Custodial	Custodial	Custodial	Custodial
Other Clearing - Primary Government Money	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Other Clearing - For Other Governments or Other Organizations	Custodial	Custodial	Custodial	Custodial	Custodial
Other Clearing could include: Hotel/Motel Tax levied by municipal corporation or township collected by county					
<b>Amounts held for Individuals - no administrative involvement</b>					
Patients in health care facilities	Custodial	Custodial	Custodial	Custodial	Custodial
Inmates in correctional facilities (IG 4.14 & 4.24)	Custodial	Custodial	Custodial	Custodial	Custodial
<b>Amounts held for Individuals - administrative involvement</b>					
School Student Activities Funds (IG 4.23)	Not Fiduciary	N/A	Not Fiduciary	Not Fiduciary	Not Fiduciary

**Revised May 7, 2020**

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	Budgetary *	Not GAAP Mandated	GAAP Mandated	GAAP look-alike	GAAP
College Scholarship - government determines recipient (IG 4.25)	Not Fiduciary	N/A	Not Fiduciary	Not Fiduciary	Not Fiduciary
<b>Own Source Revenue/Part of Exchange Transaction</b>					
Cash Performance Deposit (IG 4.11)	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Fire Trust Fund (ORC 3929.86)	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Retainage (IG 4.13)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
Guarantee Deposits for enterprise funds	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
TIF Money--TIF district created by primary government	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
Sheriff Money other than forfeitures (review as exceptions are possible)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
Marriage License Fee (IG 4.35)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
Hotel/Motel Tax levied under 5739.09 (A) (1) and (B) (1)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
Lodging Tax Convention Facilities Authority is own source revenue to					
Convention Facilities Authority (ORC 351.021)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
County Motor Vehicle License Tax distributed to					
municipal corporations (ORC 4504.04 and 4504.05)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
County Motor Vehicle License Tax distributed to					
townships (ORC 4504.05)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
Building Fees (ORC 3781.102) (report with building department)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
<b>Payroll Clearing</b>					
Payroll Employee Withholding (IG 4.15)	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Flexible Spending Accounts	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Payroll Employer Share (IG 4.15)	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
<b>Clearing Accounts with only Internal Participation</b>					
Activity	Custodial	Custodial	Not reported	Not Reported	Not Reported
Any beginning/ending balance	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
<b>Flow Through Clearing Fund</b>					
Subdivision flow through accounts for undivided funds	Custodial	N/A	Not Reported	Not Reported	Not Reported
Subdivision flow through accounts for undivided fund -- beginning/ending balance	Custodial	N/A	Adjust Undivided	Adjust Undivided	Adjust Undivided
<b>Payment of Bills</b>					
Temporary clearing account - Activity	Custodial	Custodial	Not reported	Not Reported	Not Reported
Temporary clearing account - Any beginning/ending balance	Custodial	Custodial	Not Fiduciary	Not Fiduciary	Not Fiduciary
Set-aside	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
<b>Private Purpose Trust Fund (PPT) - not own source revenue</b>					
administered through a trust--government not beneficiary					
dedicated to provided benefits to recipient in accordance with benefit terms					

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	Budgetary *	Not GAAP Mandated	GAAP Mandated	GAAP look-alike	GAAP
legally protected from the creditors of the government					
meet all three of the above from Paragraph 11 c (1)	PPT	PPT	PPT	PPT	PPT
doesn't meet all three but meets, but meets 11 c (2) or (3)	Custodial	Custodial	Custodial	Custodial	Custodial
Doesn't meet any criteria in 11 c	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary	Not Fiduciary
<b>Investment Trust Fund (ITF) -- not own source revenue</b>					
administered through a trust--government not beneficiary					
dedicated to provided benefits to recipient in accordance with benefit terms					
legally protected from the creditors of the government					
meet all three of the above from Paragraph 11 c (1)	ITF	ITF	ITF	ITF	ITF
doesn't meet all three	Custodial	Custodial	Custodial	Custodial	Custodial
<b>Addressed by Previous GASB Pronouncements</b>					
Unclaimed Monies	Fiduciary	GASB 54	GASB 54	GASB 54	GASB 54
		AOS Bulletin 2011-004	AOS Bulletin 2011-004	AOS Bulletin 2011-004	AOS Bulletin 2011-004
<b>Other</b>					
Will need to review on a case by case basis					
* Custodial funds do not need to be budgeted. All other funds need to					
have estimated resources and appropriations.					

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