



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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September 1, 2019

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Via email: director@gasb.org

Re: Project No. 37-1, Omnibus 20xx

Dear Mr. Bean:

On behalf of the Florida Government Finance Officers Association (FGFOA), we are pleased to respond to the GASB Exposure Draft on Project No. 37-1, Omnibus 20xx. The comments below were prepared based on a review by the FGFOA members, its Technical Resources Committee, and the Board of Directors.

We concur with the guidance offered in the Exposure Draft and are of the opinion that it will prove to be helpful for practitioners by clarifying and addressing practice issues that have been identified during implementation and application of certain GASB Statements.

We thank the GASB for its efforts in preparing the Exposure Draft and for the opportunity to respond. Please feel free to contact me at (727) 464-3341 or kburke@mypinellasclerk.org regarding the comments above.

Sincerely,

Ken Burke, CPA
President