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May 8, 2020

XBRL US Standard Government Reporting Work Group:

The Tennessee Comptroller of the Treasury, **Division of Local Government Audit**, would make the following comments with regard to the CAFR Demonstration Release Version 0.3. Questions about these comments can be addressed to Jerry E. Durham, CPA, CGFM, CFE, Assistant Director, Division of Local Government Audit, [Jerry.Durham@cot.tn.gov](mailto:Jerry.Durham@cot.tn.gov) or 615.401.7951. Thank you for the opportunity to comment on the latest version of the XBRL Taxonomy. We have only a few isolated comments. We appreciate that the work group has divided the taxonomy into different financial statements. This is much easier to understand.

Comments to [info@xbrl.us](mailto:info@xbrl.us)

**Statement of Net Position:**

1. Lines 20 and 21: What is the practical distinction between line 20 and line 21. Are both required?
2. Line 49: Component is misspelled in column C.
3. Line 50, 54, 136, 141: We do not understand what a "Primary Government Entity is. We do not understand what Due from/to Entities Funds is. These lines need further explanation?
4. Lines 57-58: Need to add another Allowance for Uncollectible Receivables (e.g. such as ambulance service receivables) and/or add Other Allowances.
5. Line 59: Why do we need this account since accumulated depreciation is netted at line 74?
6. Line 88: Do we also need an account for Intangible Lease Assets for leases under GASB 87 when implemented?
7. Line 124: Do we need an account for Intangible Leases Payable for leases under GASB 87 when implemented?
8. Line 191: When there is no related debt, this account will simply be labeled "Investment in Capital Assets".
9. Consider the above, where applicable, for all related financial statements (governmental and proprietary).

**Statement of Activities:**

1. Line 207: If I am reading the listing correctly, there is only one line for component units. There are typically more than one component units related to a Primary Government? Do we need more than one line?

**Proprietary Statement of Net Position:**

1. Lines 46-55: Do we need an account for Intangible Assets? Do we need and account for Accumulated Amortization? Do we need a capital asset account for "Infrastructure"?

**Proprietary Income Statement:**

1. Line 33: We have a line for Depreciation Expense. Do we need a line for Amortization?
  2. Line 47: We would advise to add another account that is titled "Subsidies" as this is what GASB is proposing in the future, and this title is much more descriptive in our opinion.
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