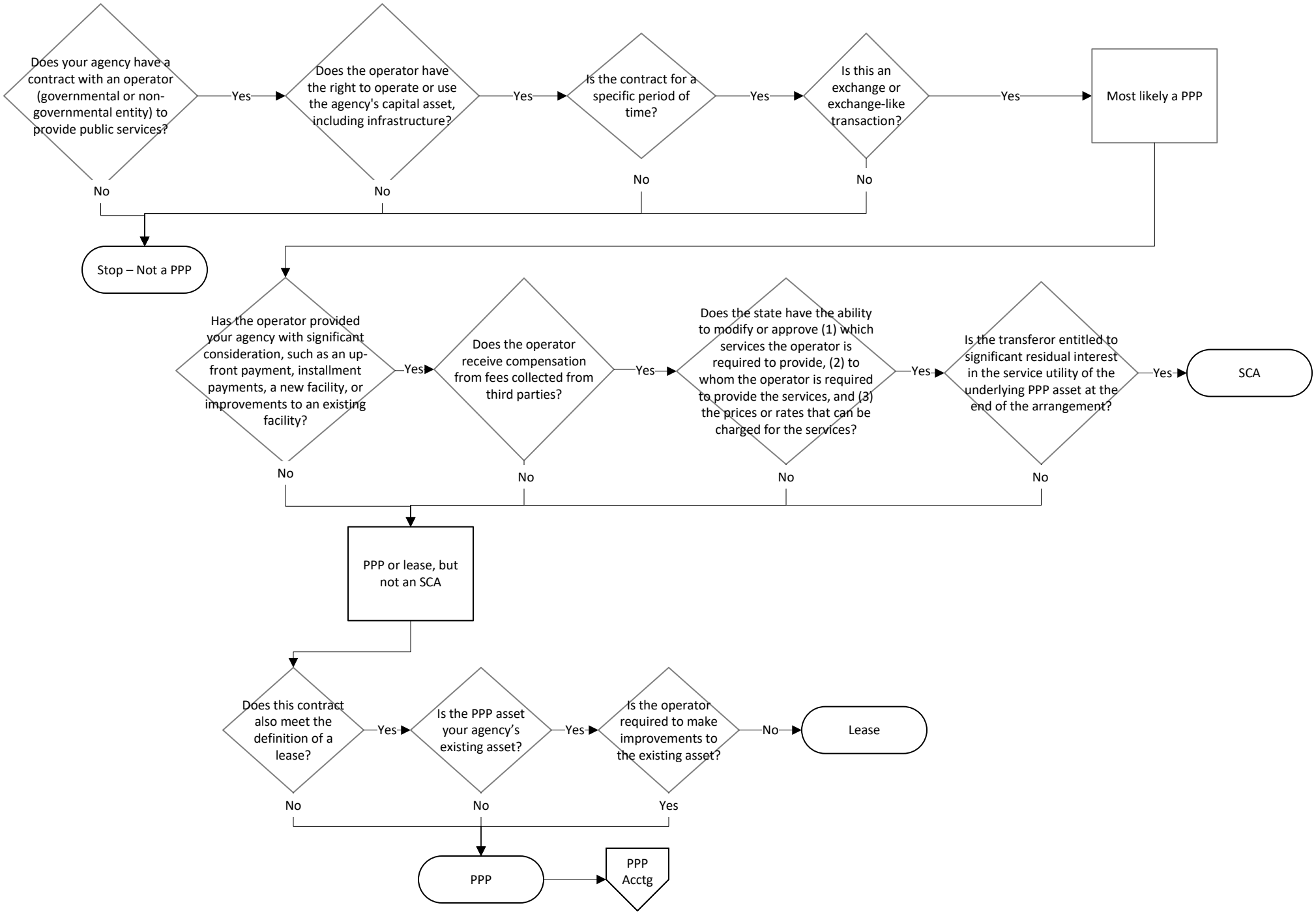
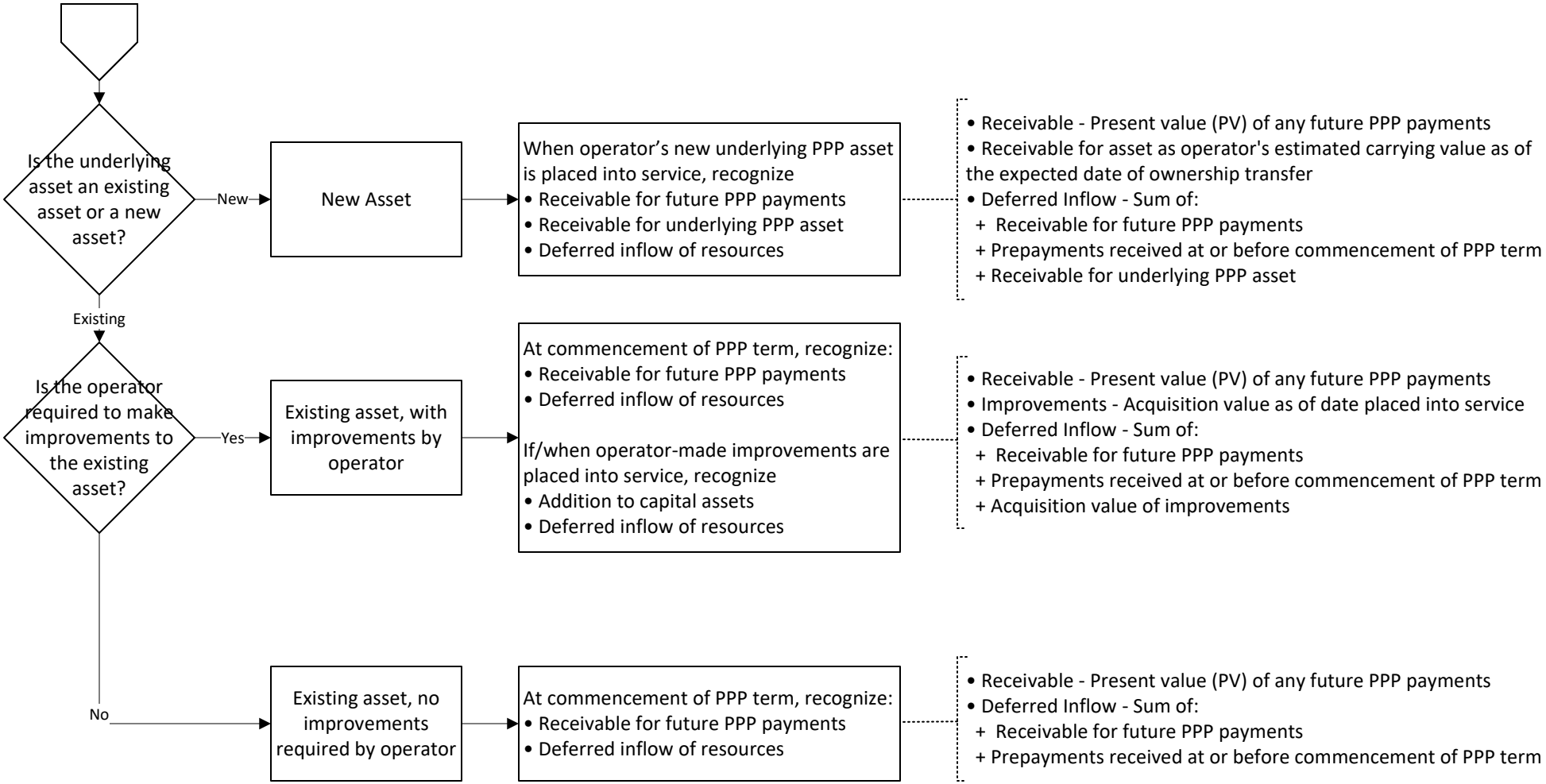
GASB 94 – What type of arrangement is it?



PPP Accounting for Transferors