



STATE OF MISSISSIPPI
GOVERNOR TATE REEVES

DEPARTMENT OF FINANCE AND ADMINISTRATION

MEMORANDUM

TO: GAAP Coordinators

FROM: Shondra Barker, Director *SB*
Office of Financial Reporting (OFR)

DATE: June 9, 2020

SUBJECT: Debt, Pollution, and Asset Retirement Obligation Questionnaires

The Debt, Pollution, and Asset Retirement Obligation (ARO) questionnaires for fiscal year 2020 are available for submission online. The questionnaires can be found at <http://www.dfa.ms.gov/dfa-offices/financial-reporting/questionnaires>. Submit the questionnaires and any additional supporting documentation by **July 8, 2020**.

The purpose of the Debt Questionnaire is to capture debt activity executed by each agency. When an agency enters into short and long-term financing arrangements and/or derivative instruments that do not flow through the State Bond Commission, the agency must provide documentation in support of each transaction.

The purpose of the Pollution Remediation Questionnaire is to assist agencies in determining whether the agency has incurred an obligating event requiring recognition of a pollution remediation liability for the fiscal year.

The purpose of the Asset Retirement Obligation Questionnaire is to assist agencies in determining whether the agency has incurred an obligating event requiring recognition of an asset retirement obligation for the fiscal year.

The questionnaires are necessary to gather information required to complete the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020. If there is any activity between the submission of these questionnaires and June 30, the form must be updated and resubmitted before July 15, 2020. The forms ***must*** be completed in their entirety even though they may not apply to your organization.

If you have any questions, please do not hesitate to contact an OFR staff member:

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