

# 20CY GASB 60 Service Concession Arrangement Questionnaire — Preview

## Introduction

Thank you for taking time to complete this survey pertaining to the following Governmental Accounting Standards Board (GASB) statement:

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*

Agency management is responsible for ensuring proper accounting and reporting of service concession arrangements under GASB 60. Agencies must analyze their operations for service concession arrangements at least annually and, if applicable, disclose in Note 27.

Submission of this questionnaire serves as an “Acknowledgment of Review” of the agency’s operations for potential service concession arrangements.

Submit responses to this questionnaire by **Aug. 15, 20CY**.

If you have any questions on GASB 60 or this questionnaire, please contact your [financial reporting analyst](#).

## Agency Information

Name: \_\_\_\_\_  
Number: \_\_\_\_\_

Answer the following questions regarding your agency, component unit or university.

## GASB 60: Service Concession Arrangements — Introduction

This statement provides guidance to account for and report Service Concession Arrangements (SCAs), a type of public-private or public-public partnership. GASB 60, Paragraph 4, lists all of the following criteria that must be met to be an SCA. See following SCA criteria section.

A plain-language summary of this standard can be viewed at [Summary of Statement No. 60](#) on GASB’s website.

An SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) where the transferor conveys to the operator the right to provide public services through the use of a facility (either existing or newly constructed infrastructure) or other asset, in exchange for fees from third parties. A governmental agency or institution can be either the transferor or the operator in an SCA.

Assets commonly used in SCAs which generate fees for services include:

- Roads and bridges
- Water and sewer
- Golf courses
- Dormitories
- Parking garages
- Parking meters

Potential SCAs for universities include:

- Auxiliary Organizations
- Bookstores
- Food Service
- Foundations
- Strip Mall
- Libraries
- Parking
- Public Radio
- Sports Complex
- Student Housing
- Student Union

## SCA Criteria

All of the following criteria must be met to be an SCA: (GASB 60, paragraph 4)

1. The transferor in an arrangement conveys to an operator the right and related obligation to provide public services through the use and operation of infrastructure or other public asset in exchange for significant consideration (such as an up-front payment, installment payments, a new facility or improvements to an existing facility).
2. The operator collects and is compensated by fees from third parties.
3. The transferor determines, or has the ability to modify or approve:
  - What services the operator must provide
  - To whom the operator must provide services
  - Prices or rates the operator can charge for the services
4. The transferor is entitled to significant residual interest in the service utility of the facility at the end of the arrangement.

Based on the above criteria, does your agency have any arrangements that qualify as SCAs?

- Yes
- No ([Skip to the end of the questionnaire](#))

For the SCAs where your agency is a transferor, please provide one or two of the most representative SCA(s) and identify the other party. If you are not the transferor in any of the arrangements, enter N/A in each field.

First SCA: Title \_\_\_\_\_

First SCA: Operator \_\_\_\_\_

Second SCA: Title \_\_\_\_\_

Second SCA: Transferor \_\_\_\_\_

Second SCA: Operator \_\_\_\_\_

Briefly describe the significant rights and obligations of each party for the SCA(s).

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### **Agency Operator Representatives**

For the SCAs where your agency is an operator, please provide one or two of the most representative SCA(s) and identify the other party. If you are not the operator in any of the arrangements, enter N/A in each field.

First SCA: Title \_\_\_\_\_

First SCA: Operator \_\_\_\_\_

Second SCA: Title \_\_\_\_\_

Second SCA: Transferor \_\_\_\_\_

Second SCA: Operator \_\_\_\_\_

Briefly describe the significant rights and obligations of each party for the SCA(s).

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**Thank you for your time.**

Please click *Done*.

**Note:** This questionnaire will not be marked complete unless you click the *Done* button below.