

## **Exhibit U2 – Other Disclosures**

### **Section H – Concentrations and Constraints**

GASB Statement No. 102 – Certain Risk Disclosures requires disclosure of any vulnerabilities due to certain concentrations or constraints that limit its ability to acquire resources or control spending. GASB Statement No. 102, paragraph 5 defines a concentration as a lack of diversity related to an aspect of significant inflow of resources or outflow of resources; paragraph 6 defines a constraint as limitation that is imposed by an external party or by formal action of the government’s highest level of decision-making authority.

In Section H, confirm if there are any concentrations or constraints that meet GASB Statement No. 102, paragraph 7 disclosure criteria.

If yes, provide the following in a summary description (required by paragraph 9):

- a) The concentration or constraint
- b) Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- c) Actions taken by the government prior to the issuance of the financial statements to mitigate the risk