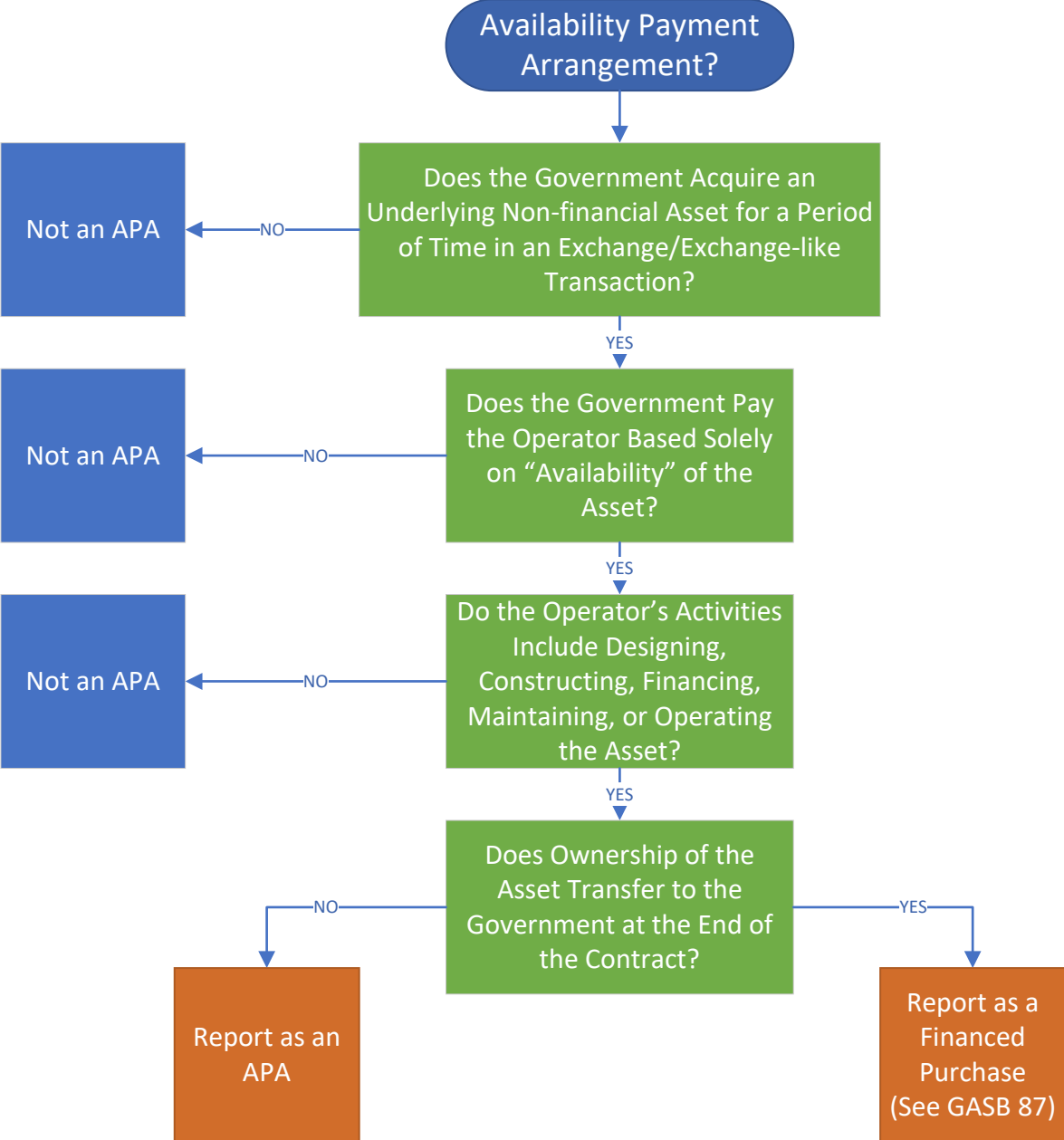


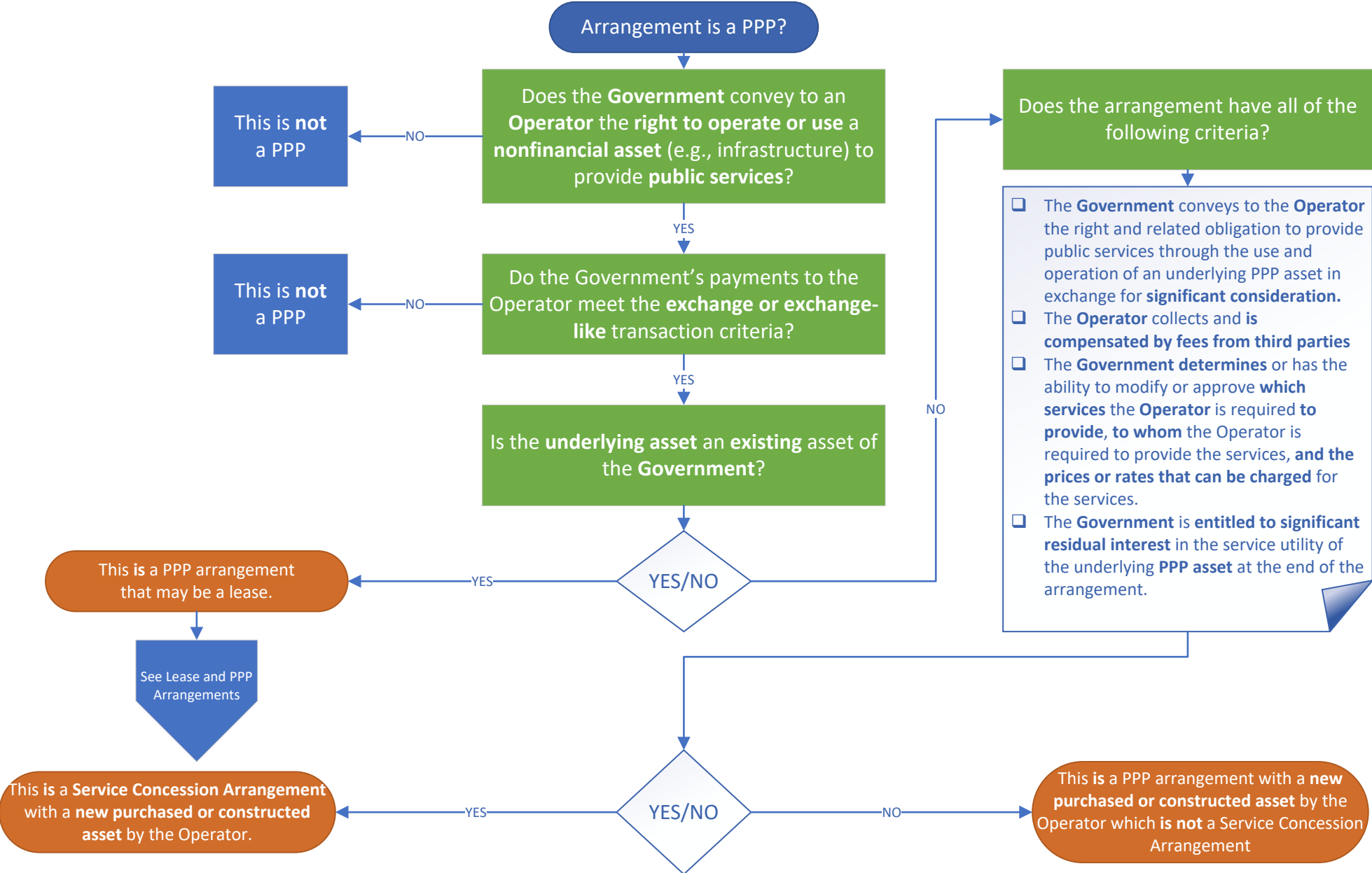
**GASB Statement No. 94, *Public-Private and Public-Public Partnership (PPPs) and Availability Payment Arrangements (APAs)***

**APA Decision Tree**



**GASB Statement No. 94, *Public-Private and Public-Public Partnership (PPPs) and Availability Payment Arrangements (APAs)***

**PPP Decision Tree**



**GASB Statement No. 94, *Public-Private and Public-Public Partnership (PPPs) and Availability Payment Arrangements (APAs)***

**Lease and PPP Arrangements  
Decision Tree**

