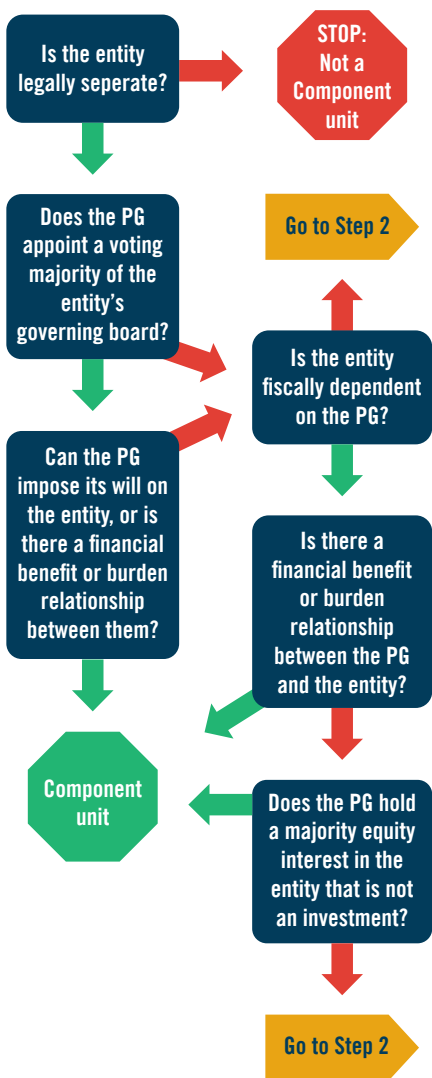
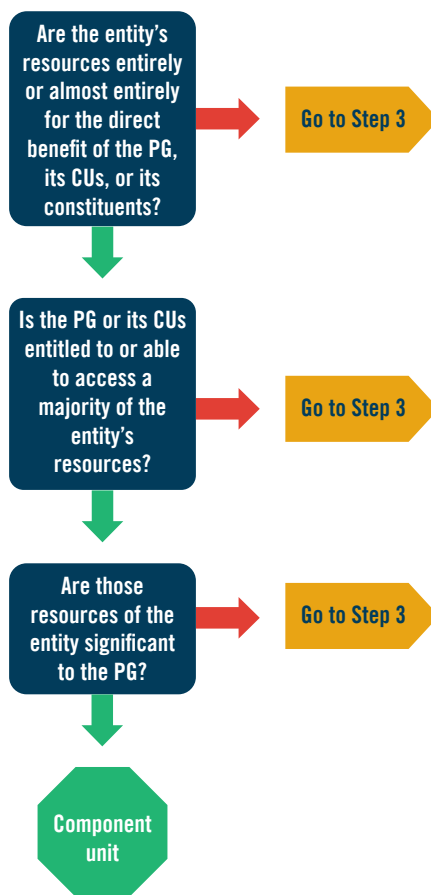


# Three Ways to Identify a Component Unit

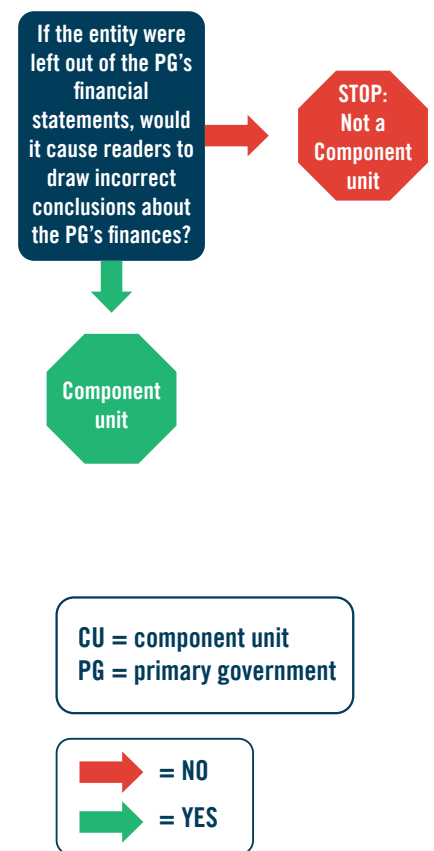
## Step 1: Financial Accountability



## Step 2: Existing for the Benefit of the Primary Government



## Step 3: Misleading to Exclude



†This is not a CPA firm.

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