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*Warren Ruppel*

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- GASB Statement No. 137, the "Omnibus" statement that fine-tunes some of the requirements of the new financial reporting model promulgated by GASB 34
- GASB Statement No. 138, which requires additional disclosures to be provided in the notes to the financial statements
- Latest financial reporting model implementation guidance from the GASB
- 2001 Governmental Accounting, Auditing, and Financial Reporting (GAAFR), published by the Government Finance Officers Association

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