

# **Bond Case Briefs**

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## **GASB: Pension Standards for State and Local Governments.**

This webpage offers a variety of resources designed to support the understanding of GASB Statements No. 67, Financial Reporting for Pension Plans, and No. 68, Accounting and Financial Reporting for Pensions, which substantially improve the accounting and financial reporting of public employee pensions by state and local governments that apply U.S. Generally Accepted Accounting Principles (GAAP).

<http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163528472>

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