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Highlights of the New Publications

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The newly effective provisions of Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, have been integrated.

The provisions of Statement No. 68, Accounting and Financial Reporting for Pensions, and Statement No. 69, Government Combinations and Disposals of Government Operations, which are not yet required to be implemented, are included as an appendix.

Original Pronouncements as of June 30, 2013

Paragraphs amended or superseded by newly effective pronouncements have been noted.

Status pages indicate the future effects of the provisions of Statements 68 and 69.

Comprehensive Implementation Guide

The effects on questions and answers (in prior editions of the guide) of Statements 65, 66, and 67.

The effects of Statements 68 and 69, which are effective for periods beginning after June 15, 2014 and December 15, 2013, respectively. Those effects have been included in separate appendices for those governments that implement the provisions earlier than required.

Material from the Guide to Implementation of GASB Statement 67 on Financial Reporting for Pension Plans.

New questions and answers on topics including taxation authority and fiscal dependency, the presentation of a component unit whose debt is to be repaid with resources of the primary government, the identification of capital-related debt when intra-entity balances are involved, the effects of certain transactions on the evaluation of hedge effectiveness, purpose limitations and the classification of fund balances, transferor authority over the provision of services in a service concession arrangement, presentation of deferred outflows of resources and deferred inflows of resources and changes in those balances due to certain events, and issues related to government combinations.

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