

# **Bond Case Briefs**

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## **GASB Fact Sheet on Statement 34.**

The Governmental Accounting Standards Board has begun research reexamining the standards related to the financial reporting model for state and local governments – most notably, Statement No. 34, *Basic Financial Analysis – and Management’s Discussion and Analysis – for State and Local Governments*.

The Fact Sheet is available at:

[http://www.gasb.org/cs/ContentServer?c=Document\\_C&pagename=GASB%2FDocument\\_C%2FGASBDocumentPage&cid=1176163449012](http://www.gasb.org/cs/ContentServer?c=Document_C&pagename=GASB%2FDocument_C%2FGASBDocumentPage&cid=1176163449012)

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