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Statement No. 81, <i>Irrevocable Split-Interest Agreements</i>	2.21, 12.54, 12.83
Statement No. 85, <i>Omnibus 2017</i>	2.21
Statement No. 86, <i>Certain Debt Extinguishment Issues</i>	8.91–.92, 8.96–.97, 8.99
TB No. 2004-1, <i>Tobacco Settlement Recognition and Financial Reporting Entity Issues</i>	3.19, 12.121–.122
<i>Government Auditing Standards (GAS) (Yellow Book)</i>	1.05–.06, 1.16–.18, 4.30, 18.31

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<i>Title</i>	<i>Paragraphs</i>
IRC Section	
457	5.24, 8.19, 8.125
501	1.02
4975	14.12

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<i>Title</i>	<i>Paragraphs</i>
National Council on Governmental Accounting (NCGA)	
Interpretation 3, <i>Revenue Recognition—Property Taxes</i>	6.29, 6.88
Interpretation 6, <i>Notes to the Financial Statements Disclosure</i>	2.47, 2.48, 2.92, 4.13, 7.72, 8.100, 10.24, 15.17
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Interpretation 10, <i>State and Local Government Budgetary Reporting</i>	11.03, 11.04, 11.11, 11.12

<i>Title</i>	<i>Paragraphs</i>
Statement 1, <i>Governmental Accounting and Financial Reporting Principles</i>	2.02, 2.22, 2.28–.29, 2.48, 2.54, 3.37, 4.11, 6.12, 6.29, 6.31, 6.66, 6.77, 6.88, 7.72, 8.12–.13, 8.60, 8.65, 8.75, 8.110, 8.111, 9.06, 9.12, 10.01, 11.03, 11.11, 11.15, 12.04, 12.61, 13.102, 14.109, 14.166, 14.195, 16.93
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Statement 5, <i>Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments</i>	3.19, 6.56, 7.37–.38, 8.57, 12.32–.33

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<i>Title</i>	<i>Paragraphs</i>
OMB <i>Compliance Supplement</i>	1.18

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<i>Title</i>	<i>Paragraphs</i>
Practice Aid <i>Applying Special-Purpose Frameworks in State and Local Government Financial Statements</i>	1.23

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<i>Title</i>	<i>Paragraphs</i>
Q&A Section 9160, <i>Other Reporting Issues</i>	12.94

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<i>Title</i>	<i>Paragraphs</i>
SAS No. 133, <i>Auditor Involvement With Exempt Offering Documents</i>	18.01
SEC Final Rule Release No. 33-7049;34-33741, <i>Statement of the Commission Regarding Disclosure Obligations of Municipal Securities Issuers and Others</i>	18.06
SEC Rules and Regulations	
15c2-12	18.04
SOC 1 <i>Report on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting</i>	5.84, 13.80, 13.136, 14.89, 14.143, 14.147
SOP 98-2, <i>Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising</i>	1.21, 9.36, 12.86, Supplement

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<i>Title</i>	<i>Paragraphs</i>
Uniform Guidance (Title 2 CFR Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i>)	1.05, 1.18, 4.21, 4.30, 12.91
U.S. Bankruptcy Code, Chapter 9	15.12, 15.25