

MINIMUM ACCOUNTING STANDARDS V3.1 – THE CHANGES

REFERENCE MATERIALS

1) Throughout the document the following standards have been removed and are designated by “Reserved for Future Reference”:

- MAS 2.7
- MAS 2.45
- MAS 4.2
- MAS 4A.6
- MAS 5.9

2) The Workgroup adjusted the following standards for clarification:

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| • MAS 1.8 | • MAS 4.3 |
| • MAS 2.3-2.5 | • MAS 4B.2-4B.3 |
| • MAS 2.18a | • MAS 5.8 |
| • MAS 2.25-2.29 | • MAS 5.12 |
| • MAS 2.32c | • MAS 5.15-5.16
(new) |
| • MAS 2.39 | • MAS 6.13 |
| • MAS 2.48 | • MAS 7.2e |
| • MAS 2.57 | • MAS 8.6 |
| • MAS 3.17 | • MAS 8.11 |

3) Standards in Section 4A – Justice and Municipal Court Ordered Fines and Fees were moved to optional Section 11 because of the U.S. Department of Justice’s recommendation concerning collection of court fines/fees.