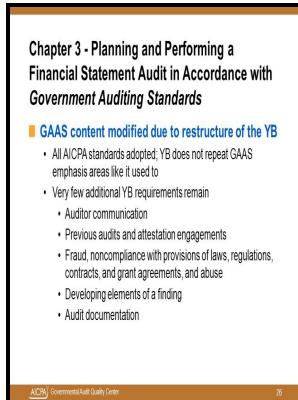


# Applying OCBOA in state and local governmental financial statements

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Tax Basis Presentation Tax basis financial statements present OCBOA financial statements book the income, expenses, assets and liabilities that appear on the business income tax return. Notes to the Financial Statements are an integral part of the financial statements.

### State and Local Government Financial Statements

These assets have a relatively short life. These receipts are then used to settle the debt. Consequently, on these statements, depreciation on all long-lived assets with finite lives should be calculated and reported each period.

### State and Local Governments

In September 2015, the GASB decided that, based upon the results of two years of extensive research, it was important as part of its commitment to maintaining the effectiveness of its standards to reexamine the financial reporting model.

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These revenues are referred to as non-exchange transactions. For example, in Exhibit 16.

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Except in connection with the reporting of property taxes, the government selects and must disclose the length of time that serves as the boundary for financial resources to be viewed as available. For the fund-based statements, this entry must conform to modified accrual accounting.

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