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computerized accounting system, which provides files for general journal entries and posting to appropriate general ledger/subsidiary ledger accounts. Budgetary, operating statement, and balance sheet accounts are provided for the General Fund and the other governmental fund types.

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occurred during the first six months of fiscal year 2005 for which the budget given in Chapter 3 of this problem was prepared; that is, July 1, 2005, through December 31, 2005.

City of Bingham

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Statements and Schedules, and Reports and Analyses For use with McGraw-Hill/Irwin Accounting for Governmental & Nonprofit Entities 16 th Edition By Jacqueline L. Reck, Suzanne L. Lowensohn, and Earl R. Wilson. City of Bingham General Fund Post-Closing Trial Balance For year 2014 Account Debits Credits Cash \$315,260 Taxes Receivable

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— Delinquent 262,000 Estimated
Uncollectible Delinquent Taxes \$202,500
Interest and ...

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& Nonprofit Entities 18e (Reck) City Of
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Internet Case—Revenue and

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Expense/Expenditure Classification.

Locate a comprehensive annual financial report (CAFR) using a city's Web site, or one from the "Project Pages/Statement 34" link of the GASB's Web site, www.gasb.org. Examine the city's government-wide statement of activities and statement of revenues, expenditures, and changes in fund

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balances—governmental funds and ...

Chapter 3 Solutions | Accounting For Governmental And ...

Accounting for Governmental and
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CD-ROM | 14th Edition 9780073268927
ISBN-13: 0073268925 ISBN: Susan
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Susan C Kattelus , Earl Wilson , Earl R
Wilson Authors:

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Research Case—Governmental or Not-
for-Profit Entity? Deadwood Western
Heritage Museum is located in Calumet
City, a small western city. The museum

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is open to the general public at no charge; however, signs at the information desk in the entry lobby encourage gifts of \$5.00 for adults and \$2.00 for children 12 and under.

Accounting For Governmental And Nonprofit Entities With ...

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outstanding encumbrances at year-end, it is not necessary to close Encumbrances to Encumbrances Outstanding at year-end since encumbrances do not affect the General Fund balance sheet or statement of revenues, expenditures, and changes in fund balances.

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The GASB is tasked with the development of accounting and financial reporting standards for state and local governments, while the Financial Accounting Standards Board (FASB) has the same responsibility, but for all other entities not related to governmental

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activities.

Governmental accounting — AccountingTools

The City of Bingham has installed a new computerized accounting system, which provides files for general journal entries and posting to appropriate general ledger/subsidiary ledger accounts.

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Budgetary, operating statement, and balance sheet accounts are provided for the General Fund and the other governmental fund types.

Instructions City of Bingham Computerized Cumulative ...

This software is designed to be used with the McGraw-Hill/Irwin textbook

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Accounting for Governmental and Nonprofit Entities, 16 th Edition System Requirements To use the City of Smithville/City of Bingham accounting software application, you must have the following:

- Operating System: • Microsoft® Windows 2000 or later • Mac OS X v10.4 or 10.5 • Linux Red Hat® Enterprise Linux (RHEL) 5 • Hardware: •

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Windows®: Intel® Pentium® II 450MHz
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