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Video Ch 4 Closing
Entries part I

Government Accounting
Chapter 1 - Overview of
Government Accounting
Ch 2 Opening the Books
ACC CHAPTER 4 City
of Smithville

Ch 5 Bingham 5-a-2
through 5-a-13

Downloading City of
Bingham Ch 6 6a thru

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6-b-10 School Board
Meeting 11/18/20 Ch 03
Bingham

Governmental Funds
Characteristics -
Governmental
Accounting

Chapter 4 Lecture

What is FUND
ACCOUNTING? What
does FUND
ACCOUNTING mean?
FUND ACCOUNTING
meaning \u0026

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Accounting? Session 3 -
Budget and Fund
Accounting (Budgeting
Basics)

Accounting for
Beginners #1 / Debits and
Credits / Assets =
Liabilities + Equity How
to Prepare Closing
Entries and Prepare a
Post Closing Trial
Balance Accounting
Principles What is

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GOVERNMENTAL
ACCOUNTING? What
does

GOVERNMENTAL
ACCOUNTING mean?

Governmental Fund
Accounting for FAR
CPA Exam Ch 20

Journal Entries Gov.
Accounting

Nonprofit Accounting
Overview for

Accountants (Webinar)
Government Accounting

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|| Meaning || Features ||
Financial Accounting ||
Accountant Closing
Entries General Fund -

Governmental
Accounting

Governmental
Accounting - Fund
Accounting Example:
Capital Project funds |
CPA Exam FAR |
Governmental
Accounting
Governmental

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(Understanding J/E's,
For Budget, Revenues,
Expenses, Transfers,
Closing) Government
GASB fund accounting
Accounting for State and
Local Government-
Advanced Accounting-
L12- Professor Kogan
Fund Accounting | Fund
Balance | Elements of
Governmental Financial
Statements | CPA Exam

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FAR Ch 9 TIPS
Governmental
Accounting City Of
Smithville
Accounting for
Governmental &
Nonprofit Entities 18e
(Reck) City of Smithville
2019-2020 (Short
Version) Chapter 4
Recording Operating
Transactions Affecting
the General Fund and
Governmental Activities

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at the Government-wide
Level. Presented below
are a number of
transactions for the City
of Smithville that
occurred during fiscal
year 2020, the year for
which the budget given
in Chapter 3 was
recorded.

~~Solved: Accounting For
Governmental &
Nonprofit Entities 1 ...~~

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City of Smithville
Package [Wilson, Earl R,
Kattelus, Susan C., Hay,
Leon E.] on
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Governmental
Accounting City of
Smithville City of
Smithville General Fund
Post-Closing Trial
Balance As of December
31, 2007 General Ledger
Cash \$215,592 Taxes
Receivable-Delinquent
485,588 Estimated

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Uncollectible Delinquent
Taxes \$87,080 Interest
and Penalties 57,820
Receivable on Taxes
17,360 Estimated
Uncollectible Interest
and Penalties 700,000
Due from State
Government Vouchers
Payable 462,700 Due to
Federal Government
100,000 Due to State
Government 50,000 Tax
Anticipation Notes ...

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City of Smithville
Governmental
Accounting City of ...
Accounting For
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Version) Chapter 5
Recording Capital Asset
Transactions Street
Improvement Capital
Projects Fund And

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Governmental Activities
At The Government-
wide Level During Late
2019, The Voters Of The
City Of Smithville
Authorized Tax-
supported Bond Issues
Totaling ...

~~Solved: Accounting For
Governmental &
Nonprofit Entities 1 ...~~
CITY OF SMITHVILLE
GOVERNMENTAL

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September 6, 2020 / in
Uncategorized / by James
Kariuki. [Para. 4-a-9]

Current taxes receivable
uncollected at year-end,
and the related
Allowance for
Uncollectible Current
Taxes account, were both
reclassified as delinquent.
Of the amount classified
as delinquent it was
determined \$87,010

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would not be collected within 60 days of the fiscal year end and would therefore be unavailable for use in the current period.

~~CITY OF SMITHVILLE GOVERNMENTAL ACCOUNTING~~

~~Instant ...~~

The City of Smithville just implemented a dual-track computerized

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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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~~City of Smithville
(Chapters 2 through 11) |
Accounting ...~~

City of Smithville
Governmental
Accounting. Question
description [Para. 4-a-9]
Current taxes receivable
uncollected at year-end,
and the related
Allowance for
Uncollectible Current
Taxes account, were both
reclassified as delinquent.

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Of the amount classified as delinquent it was determined \$87,010 would not be collected within 60 days of the fiscal year end and would therefore be unavailable for use in the current period.

~~City of Smithville
Governmental
Accounting~~ **APPROVE
DSCHOLARS**

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City of Smithville
Governmental Activities,
Government-Wide Level
Post-Closing Trial

Balance For year 2008

Cash \$365,385 Taxes

Receivable-Delinquent

497,298 Estimated

Uncollectible

Dellinquent Taxes

\$90,790 Interest and

Penalties Receivable on

Taxes 20,792 Estimated

Uncollectible Interst and

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Penalties 8,490 Due
From State Government
135,000 Investments
500,000 Interest
Receivable on
Investments 2,500
Improvements other
than Buildings 8,432,300
Accumulated Depreciati
on-Improvements other
than ...

~~City of Smithville Part 1—
Student Governmental~~

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City Hall is located at 107 West Main Street.

Regular office hours are 8 a.m. to 5 p.m. Monday through Friday. City employees can be reached at 816-532-3897.

The City of Smithville recognizes the following holidays: New Years Day, Martin Luther King Jr Day, Presidents Day, Memorial Day, July 4th...

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The City of Smithville is located in a still-rural section of eastern Bastrop County. We are ideally situated in a central location between Houston and Austin along the Highway 71 corridor. Those cities, along with San Marcos, San Antonio, and

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Bryan/College Station,
are within two hours'
drive, making Smithville
a very convenient
location to do ...

~~The city of Smithville
Texas official website~~
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market. It is a
comprehensive
governmental and not-
for-profit accounting text
written for students who
will be

Accounting For

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~~Governmental And~~
~~Nonprofit Entities With~~
...

The financial statements of the City of Smithville, Missouri (the City), have been prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America

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(GAAP) established by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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by Wilson & Kattelus has been streamlined and will contain complete, accurate, and up-to-date coverage of all facets of accounting for governmental and not-for-profit organizations.

Accounting for
Governmental and
Nonprofit Entities w/
City ...

Accounting for

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for Governmental &~~

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Opening the BooksThe
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implemented a dual-
track computerized ...

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City of Smithville by
Susan C. Kattelus, Earl R.
Wilson and Jacqueline L.
Reck (2006, Other /
Other) The lowest-
priced brand-new,
unused, unopened,
undamaged item in its
original packaging
(where packaging is

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Solutions
Accounting for
Governmental and
Nonprofit Entities w/
City ...

City of Smithville
Governmental
Accounting Paper,
Order, or Assignment
Requirements [Para.
4-a-9] Current taxes
receivable uncollected at
year-end, and the related

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Allowance for
Uncollectible Current
Of Smithville
Taxes account, were both
Solutions
reclassified as delinquent.

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