

Continuous Problem – City of Monroe

Instructions: Examination of Accounting for Governmental and Non-profit Financial Organizations Part 1 of 2 (40000)

Chapters 2 through 8 describe accounting and financial reporting for state and local governments. A performance problem is presented to provide an overview of the reporting process, including preparation of fund-based and government-wide statements. The problem assumes the government is using fund accounting for its internal financial reporting and then it uses and makes necessary adjustments to prepare the government-wide statements. The problem that follows is provided in the same order as the textbook (consequently, Chapters 9 and 10).

Each chapter requires the preparation of journal entries to record the events and transactions of governmental operations, or fiduciary funds. For the General Fund, you cannot allocate for the budgetary accounts, revenues, expenditures and encumbrances. For all other funds, use separate accounts for each type of revenue and expenditure/expense. An appropriate usage, preparation of the fund and government-wide statements are required. The following funds are included in this series of problems.

Governmental Funds

- o General
- o Special revenue – Street and Highway Fund
- o Capital projects – City Hall Annex Construction Fund
- o Debt service – City Hall Annex Debt Interest Fund
- o Debt service – City Hall Debt Interest Fund

Proprietary Funds

- o Internal service – Water and Sewerage Fund
- o Enterprise – Gas and Electric Fund

Trusts Funds

- o Private pension – Student Scholarship Fund
- o Pension fund – Fire and Police Retirement Fund

Chapters 9-10 - 4

The Balance Sheet of the General Fund and the Street and Highway Fund of the City of Monroe as of December 31, 2014, follows. These beginning balances have been entered in the proper general ledger accounts, as of 1/1/2015.

City Of Monroe Continuous Problem Solutions

J Dewey



City Of Monroe Continuous Problem Solutions:

Highways and Agricultural Engineering, Current Literature ,1949 Engineering Bulletin Michigan. State Board of Health,1916 Municipal Journal and Engineer ,1912 **Michigan Roads and Pavements** ,1926 Directory of Social Agencies of the City of New York ,1921 **Documents of the School Committee of the City of Boston** Boston (Mass.). School Committee,1927 **Municipal Journal and Public Works** ,1912 Facts about Sugar ,1921

Dimensions of Services Integration Northern Illinois University. Center for Governmental Studies,1979

Commerce ,1912 Engineering & Contracting ,1922 **Minutes of the Board of Estimate and Apportionment of the City of New York** New York (N.Y.). Board of Estimate and Apportionment,1912 *The Michigan Technic* ,1928

Engineering Record, Building Record and Sanitary Engineer ,1885 **International Milk Dealer** ,1917

Urban Land ,1953 **The Commercial and Financial Chronicle** ,1916 **Chicago Realtor and Chicago Real Estate** ,1921 *The American Contractor* ,1919 *The Engineering Record, Building Record and the Sanitary Engineer* ,1903

Decoding **City Of Monroe Continuous Problem Solutions**: Revealing the Captivating Potential of Verbal Expression

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City Of Monroe Continuous Problem Solutions Introduction

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