

Governmental Accounting City Of Smithville Solutions

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[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 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.](#)

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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 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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[The City of Smithville just implemented a dual-track 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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[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 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 Depreciation-Improvements other than ...](#)

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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...](#)

[Government - Smithville MO](#)

[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 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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[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 \(GAAP\) 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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[City of Smithville Governmental Accounting Paper, Order, or Assignment Requirements \[Para. 4-a-9\] 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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